



REPORT OF THE

**STATE AUDITOR of MINNESOTA**

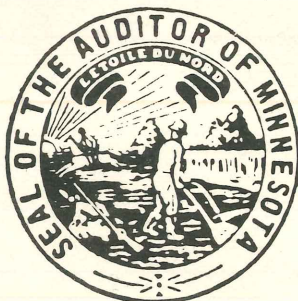
on the

**REVENUES, EXPENDITURES, AND DEBT OF THE LOCAL GOVERNMENTS**

in

**MINNESOTA**

FOR THE FISCAL YEARS ENDED  
DURING THE PERIOD  
JULY 1, 1981 to JUNE 30, 1982



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**ARNE H. CARLSON**

State Auditor  
St. Paul, Minnesota

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1981/82

P R E F A C E


The annual report of the State Auditor covers the revenues, expenditures, indebtedness, taxable valuations and tax levies of the local governments of Minnesota for the fiscal years ended during the period July 1, 1981 to June 30, 1982. This data has been collected and is published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

The summary tables (tables 1, 2 and 4) have been recapped somewhat differently this year in order to present the information more in alignment with governmental accounting practices. Therefore, caution is advised when making comparisons to prior years' reports, especially for the special districts and other agencies which are reported on the enterprise fund basis of accounting, and are no longer included in tables 1 and 2.

A separate report detailing revenues, expenditures, and indebtedness of the counties was released previously, separately for the first time in April 1983, and is available from the Office of the State Auditor upon request.

The Governmental Information Division has generated these reports by computer, using System 2000, a data base management system, with University of Minnesota computers. Those wishing to make further analysis of the data should contact this office for assistance.

The State Auditor thanks the administrators and finance officers whose helpful assistance has contributed to the preparation of this report.

  
Arne H. Carlson  
State Auditor

June 6, 1983



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INTRODUCTION

SCOPE

THIS REPORT PRESENTS THE FINANCIAL AFFAIRS OF THE LOCAL UNITS OF GOVERNMENT WHICH OPERATED DURING THE 1981 CALENDAR YEAR, 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 DISBURSEMENTS BASIS. SEVERAL ENTITIES ARE NOT INCLUDED BECAUSE THEY FAILED TO REPORT TO THE OFFICE OF THE STATE AUDITOR, OR HAD NO FINANCIAL ACTIVITY.

GOVERNMENTAL AGENCY	NUMBER OF UNITS	YEAR ENDED	SOURCE OF DATA
THE COUNTIES	87	DECEMBER 31, 1981	STATE AUDITOR'S AUDIT REPORTS AND COUNTY FINANCIAL STATEMENTS.
THE CITIES	855	DECEMBER 31, 1981	ANNUAL FINANCIAL STATEMENTS, AUDIT REPORTS OF PUBLIC ACCOUNTANTS AND THE STATE AUDITOR, AND DEPT. OF REVENUE RECORDS OF TAXABLE VALUATIONS AND TAX LEVIES.
THE TOWNS	1795	DECEMBER 31, 1981 AND DURING MARCH 1982	TOWNSHIP FINANCIAL REPORTING FORMS; TAXABLE VALUATIONS AND TAX LEVIES FROM DEPT. OF REVENUE RECORDS, STATE DEPARTMENT OF EDUCATION RECORDS.
THE SCHOOL DISTRICTS	439	JUNE 30, 1982	STATE DEPARTMENT OF EDUCATION RECORDS.
THE SPECIAL DISTRICTS (OTHER AGENCIES)			
UNIVERSITY OF MINNESOTA	1	JUNE 30, 1982	UNIVERSITY'S ANNUAL REPORT, FINANCIAL STATEMENT.
STATE ARMORY BUILDING COMMISSION	1	JUNE 30, 1982	FINANCIAL STATEMENTS.
RETIREMENT AND RELIEF ASSOCIATIONS	665	DECEMBER 31, 1981 AND JUNE 30, 1982	FINANCIAL STATEMENTS.
STATE FAIR	1	NOVEMBER 30, 1981	LEGISLATIVE AUDITOR'S AUDIT REPORT.
COUNTY FAIRS	96	VARIOUS DATES IN OCTOBER AND NOVEMBER 1981	DEPARTMENT OF AGRICULTURE REPORTS.
SOIL AND WATER CONSERVATION DISTRICTS	92	JUNE 30, 1982	DEPARTMENT OF NATURAL RESOURCES ANNUAL REPORTS.
WATERSHED DISTRICTS	37	OCTOBER 31, 1981 TO JANUARY 31, 1982	PUBLIC ACCOUNTANT'S AUDIT REPORTS AND FINANCIAL STATEMENTS.
RURAL WATER SYSTEMS	6	DECEMBER 31, 1981	PUBLIC ACCOUNTANT'S AUDIT REPORTS.
DRAINAGE AND CONSERVANCY DISTRICTS	3	DECEMBER 31, 1981 AND JUNE 30, 1982	STATE AUDITOR'S REPORTING FORMS.
SANITARY DISTRICTS	15	DECEMBER 31, 1981	STATE AUDITOR'S AUDIT REPORTS AND PUBLIC ACCOUNTANT'S AUDIT REPORTS.
LIBRARY DISTRICTS	13	DECEMBER 31, 1981	STATE DEPARTMENT OF EDUCATION REPORTS.
HOSPITAL DISTRICTS	20	AUGUST 31, 1981 TO JUNE 30, 1982	PUBLIC ACCOUNTANT'S AUDIT REPORTS.
DULUTH ARENA-AUDITORIUM ADMINISTRATIVE BOARD	1	DECEMBER 31, 1982 (18 MONTH PERIOD)	STATE AUDITOR'S AUDIT REPORT.
TRANSIT SYSTEMS	2	DECEMBER 31, 1981	STATE AUDITOR'S AUDIT REPORT AND PUBLIC ACCOUNTANT'S AUDIT REPORT.
AIRPORT COMMISSIONS	4	DECEMBER 31, 1981	FINANCIAL STATEMENTS.
PORT AUTHORITIES	3	DECEMBER 31, 1981 AND MARCH 31, 1982	STATE AUDITOR'S REPORT AND PUBLIC ACCOUNTANT'S AUDIT REPORTS.
REGIONAL DEVELOPMENT COMMISSIONS	13	DECEMBER 31, 1981 AND JUNE 30, 1982	STATE AUDITORS AUDIT REPORTS AND PUBLIC ACCOUNTANT'S AUDIT REPORTS.
REGIONAL RAILROAD AUTHORITIES	3	DECEMBER 31, 1981	FINANCIAL STATEMENTS.
METROPOLITAN AIRPORTS COMMISSION	1	DECEMBER 31, 1981	PUBLIC ACCOUNTANT'S AUDIT REPORT.
METROPLITAN TRANSIT COMMISSION	1	JUNE 30, 1982	FINANCIAL STATEMENT.
METROPOLITAN WASTE CONTROL COMMISSION	1	DECEMBER 31, 1981	STATE AUDITOR'S AUDIT REPORT.
CONSERVATION DISTRICTS	2	DECEMBER 31, 1981	FINANCIAL STATEMENTS.
METROPOLITAN MOSQUITO CONTROL DISTRICT	1	DECEMBER 31, 1981	STATE AUDITOR'S AUDIT REPORT.
METROPOLITAN SPORTS FACILITIES COMMISSION	1	DECEMBER 31, 1981	PUBLIC ACCOUNTANT'S AUDIT REPORT.
HENNEPIN COUNTY PARK RESERVE DISTRICT	1	DECEMBER 31, 1981	PUBLIC ACCOUNTANT'S AUDIT REPORT.
JOINT RECREATION AND PARK BOARDS	2	DECEMBER 31, 1981	FINANCIAL STATEMENTS.
SPIRIT MOUNTAIN RECREATION AREA AUTHORITY	1	SEPTEMBER 30, 1981	STATE AUDITOR'S AUDIT REPORT.
HOUSING AND REDEVELOPMENT AUTHORITIES	198	SEPTEMBER 30, 1981 TO JUNE 30, 1982	FINANCIAL STATEMENTS; HUD REPORTING FORMS.
TOTAL UNITS	4361		



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 3 to show the governmental fund revenues, expenditures, and indebtedness. Operations of enterprise funds such as hospitals, nursing homes, water and electric utilities and special districts reported on as enterprise funds are not included in Tables 1 through 3, but are detailed in Table 4. Separate reports have been issued for counties, 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 special districts, and totals for each type of revenue and expenditure. Revenues are classified by source and expenditures by function or major activity. Table 4 summarizes the enterprise funds of the local governmental units and is shown in this publication for the first time.

INDEBTEDNESS

The five types of indebtedness reported in Tables 5 are: general obligation, which are bonds payable from a general tax levy; special assessment, which are payable wholly or in part from special assessments; G.O. revenue bonds which are backed by the full faith and credit of the municipality; revenue bonds, which are payable from revenue of public service enterprises; and other.

THE COUNTIES

OPERATIONS

Counties serve as agents for other governmental units in the collection and distribution of taxes and grants, in addition to their governmental functions. The governmental operations are shown in Table 9 revenues and expenditures of the counties. County hospitals and nursing homes are considered public service enterprises and their financial operations are summarized in Table 11.

Financial operations reported in Table 9 include the general fund and other governmental funds. The tables were changed beginning in calendar year 1979 to more nearly reflect revenues and expenditures of the counties. Cash purchases and sales of investments, trust and agency, intergovernmental service funds, and other miscellaneous receipts and disbursements have been dropped from the report. Comparison of total revenues and borrowings and total expenditures and debt redemption should not be made to totals of receipts and disbursements in the

publications prior to 1979. Detailed line items, total revenues, expenditures, borrowings and debt redemption are comparable.

REVENUES

The two main sources of county revenues are property taxes and intergovernmental revenues which together accounted for 85.0% of total revenues in 1981. Over the past five years the percentage of revenue from taxes has decreased from 32.5% to 28.9% in 1981. Intergovernmental revenues as a percent of total revenues has declined from 58.0% in 1977 to 56.1% in 1981. During this five year period, the amount of taxes collected increased from \$317.3 million to \$419.6 million and intergovernmental revenues increased from \$566.5 million to \$812.6 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1981 totaled \$1.39 billion which represents an increase of \$442.6 million or 46.6% in the past five years. Most of the increase came from public welfare which rose \$266.5 million, highway expenditures which rose \$65.9 million, public safety was up \$65.9 million while general government was up \$44.2 million during this five year period.

Welfare is still the largest county function accounting for 46.7% of the total expenditures in 1981.

Type of Welfare	1981	1980
General Relief	\$ 47,131,832	Not Available
Aid to families with dependent children	244,573,147	Not Available
Medical Assistance	30,827,444	Not Available
Social Services Administration and all other costs	152,797,181	Not Available
	175,465,721	Not Available
<b>TOTAL</b>	<b>\$650,795,325</b>	<b>\$560,617,025</b>

Tables of revenues and expenditures do not include direct welfare payments for the counties by State and Federal governments. Nine counties do not report detailed welfare expenditures. Of these nine counties, six comprise two welfare districts and report all expenditures in the "Other Welfare Costs" category. Consequently, the detail of welfare expenditures is presented for reference purposes only.

## OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals, nursing homes and other service enterprises are presented in Table 11.

The 17 county hospitals had operating revenues of \$212.3 million and operating expenses of \$202.9 million, resulting in a net operating income of \$9.4 million. Of this income 71.2% is attributable to Hennepin County medical center which is supported in part by tax levies.

Nest homes and nursing homes had operating revenues of \$36.4 million and operating expenses of \$36.6 million resulting in a net operating loss of \$236 thousand. Nonoperating revenues were sufficient to bring net income to \$825 thousand for this period.

Other county public service enterprises are summarized for the first time in this publication in Table 11. Internal service funds are not included in this table. Twenty-three counties are shown with other public service enterprise funds, including nursing services, sanitary landfills, and so forth. Operating revenues totaled \$10.6 million and operating expenses totaled \$12.7 million for a net operating loss of \$2.1 million. Net loss was \$140 thousand.

### INDEBTEDNESS

In 1981 counties issued bonds totaling \$21.6 million and retired bonds totaling \$15.3 million, leaving \$182.7 million outstanding at December 31, 1981.

## THE CITIES

### GOVERNMENTAL OPERATIONS

A separate report on the revenues, 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 last five years.

### REVENUES

Revenues totaled \$1.35 billion in the year 1981. This is \$76.6 million or 6.0% higher than in 1980, and \$385.7 million or 39.8% higher than in 1977.

During this five year period, taxes have increased \$50.6 million or 19.3%, but the percentage of revenue from this source has decreased from 27.0% to 23.0%. This resulted largely from the increases in intergovernmental revenues, mainly state shared taxes and aids, which rose \$169.4 million or 40.7% and accounted for 43.2% of the total revenue in 1981, compared with 42.9% in 1977. Intergovernmental revenues include Federal Revenue Sharing, which started in December, 1972, and all other State and Federal grants. Revenue from special assessments increased \$47.8 million since 1977, while the percentage of revenue from this source is 12.1% compared to 12.0%. Interest earnings increased \$94.2 million or 346.8% from five years ago.

## EXPENDITURES

Expenditures by all cities for governmental functions in 1981 totaled \$1.33 billion. This was \$8.5 million or 0.6% higher than in 1980 and \$357.1 million or 36.6% higher than in 1977.

Expenditures for public safety total \$288.8 million which was \$23.8 million higher than in 1980, and \$89.0 million above 1977. Expenditures for highways totaled \$296.4 million or \$39.0 million over the preceding year and up \$131.6 million over 1977. Sanitation totaled \$78.0 million which was \$61.1 million under the total in 1980. In 1980, a change in accounting policy resulted in showing sewer operations as enterprise funds rather than governmental funds. As a result, sanitation revenues and expenditures for the years 1977, 1978, and 1979 are not comparable to 1980, and 1981.

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

## OPERATIONS OF PUBLIC SERVICE ENTERPRISES

Cities in Minnesota operate several types of public service enterprises. Eight are presented on separate tables and others are combined in one table, "Other Service Enterprises." The electric utilities which operate generation and distribution systems are combined with those operating distribution systems only. Where possible, the financial operations are presented on the accrual basis rather than on the cash basis. Sewer utility operations were shown with the enterprise funds for the first time in 1980.

Operating revenues and operating expenses were higher for all types of enterprises in 1981. The increase in operating expenses exceeded the increase in operating revenues for the sewer, heat, hospital and nursing home resulting in decreases in operating income. The "Other Service Enterprises" includes transit systems, swimming pools, golf courses, refuse collection, etc.

Municipal liquor store sales were up \$5.3 million, cost of sales were up \$4.2 million, and gross profit was up \$1.1 million. Operating expenses rose \$2.0 million, resulting in a decrease of \$897 thousand in operating income. Contributions to governmental funds totaled \$9.6 million compared to \$8.8 million in 1980.

### INDEBTEDNESS

The outstanding bonded indebtedness of cities rose \$129.0 million in 1981 reaching a total of \$2.2 billion at the end of that year.

## THE TOWNS

### OPERATIONS

A separate report on the revenues, expenditures and debt of towns is generated 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, the Minnesota Department of Transportation, and the U.S. Bureau of the Census.

#### REVENUES

A five year summary of town revenues and expenditures is presented in Table 16. Grants and aids have become the principal source of revenues for towns, accounting for 42.7%. While taxes were 44.8% of the total revenues in the current year.

#### EXPENDITURES

Expenditures of the towns amounted to \$65.0 million, with 58.2% for highways, 15.4% general government, 9.3% public safety, 9.8% miscellaneous and 2.1% interest expense for 1981.

#### INDEBTEDNESS

Relatively few towns have bonded indebtedness and of these, four towns account for \$14.6 million or 76.4% of the \$19.1 million total outstanding at December 31, 1981.

#### THE SCHOOL DISTRICTS

##### OPERATIONS

The result of operations of School Districts for the fiscal year ended June 30, 1982 are summarized in Table 21. The data presented in this publication were prepared by the Department of Education from the UFARS reports at the request of this office.

##### REVENUES

The total revenues of all school districts in Minnesota exceeded \$2.4 billion for the year ended June 30, 1982. This was an increase over the total in the prior year by \$116.7 million, and was \$527.2 million or 27.2% higher than in 1978. During this five year period taxes have decreased \$44.3 million or 7.0% while intersovernmental aids increased \$446.2 million or 38.1%.

##### EXPENDITURES

Total expenditures exceeded \$2.4 billion, having increased \$54.6 million over the preceding year. Current expenditures accounted for 93.4%, and capital outlay 6.6% of total expenditures.

Total current expenditures 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
1978	863,425	1,680,014,709	1,945.76
1979	833,121	1,783,132,353	2,140.30
1980	824,917	1,942,608,292	2,354.91
1981	782,198	2,166,669,750	2,769.97
1982	761,492	2,243,861,479	2,946.66

The cost per pupil has increased over \$1,000 since fiscal year 1978. Enrollment has declined by 11.8% during the same period, while total current costs have increased \$564 million, or 33.6% during the same period.

#### INDEBTEDNESS

School districts issued bonds totaling \$25.0 million and paid \$86.8 million in 1981 leaving a balance of \$970.4 million outstanding at the end of that year. School indebtedness was summarized from the Department of Education Reports, which are prepared on a fiscal year basis.

#### THE SPECIAL DISTRICTS

##### 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 revenues derived from sources similar to those of other governments and their expenditures cover nearly every type of function.

The Special Districts are shown in four tables in this publication, tables 23, 24, 25 and 26. Tables 23 and 24 include governmental funds reported on the modified accrual basis of accounting or cash basis. Table 25 includes operations of enterprise funds reported on the accrual basis of accounting. This is a change in reporting more in line with recommended governmental accounting practices. However, it does introduce some changes from past practices, and caution is advised when making comparisons to prior years. Table 26 covers the outstanding debt for these agencies.

##### GOVERNMENTAL REVENUES

The Special Districts had revenues totaling over \$1.7 billion in 1981. Over \$801 million was from intersovernmental sources and \$317.8 million from charges for services.

##### GOVERNMENTAL EXPENDITURES

Expenditures of the Special Districts total over \$1.1 billion, of which \$815.0 million were Other State Agencies expenditures, \$225.6 million retirement associations, \$48.0 million were housing authorities.

##### ENTERPRISE FUNDS

The Special Districts had operating revenues totaling \$212 million in 1981, of which \$71.9 million was Sanitation Districts, including the Metropolitan Waste Control Commission, \$44.4 million was Hospital Districts and \$39.8 was Transit Authorities, including the Metropolitan Transit Commission. The operating expenses totaled \$276.4 million, of which \$60.8 million was Sanitation Districts, \$44.3 million was Hospital Districts and \$106.6 was Transit Authorities, resulting in an operating loss of \$64.5 million. The nonoperating revenues totaled \$115.5 million and nonoperating expenses were \$44.5 million, resulting in a net income of \$6.5 million.

REVENUES, EXPENDITURES, AND DEBT

OF

LOCAL GOVERNMENTAL UNITS

TABLE 1  
REVENUES OF THE LOCAL GOVERNMENTAL UNITS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

GOVERNMENTAL FUNDS	TOTAL MEMORANDUM ONLY]	SPECIAL DISTRICTS						
		COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER DISTRICTS	OTHER STATE AGENCIES	RETIREMENT FUNDS
<b>REVENUES</b>								
TAXES	1,369,355,700	419,575,162	312,399,885	30,827,863	589,922,191	16,433,435	197,164	....
SPECIAL ASSESSMENTS	180,914,214	14,556,559	164,042,430	2,053,247	....	261,978	....	....
LICENSES AND PERMITS	27,682,207	3,387,780	24,294,427	....	....	....	....	....
<b>INTERGOVERNMENTAL REVENUES</b>								
FEDERAL GRANTS	508,219,287	74,106,087	158,075,135	6,004,359	121,382,518	35,293,408	112,989,746	368,034
STATE GRANTS	2,989,299,213	731,297,853	387,552,710	21,062,016	1,452,603,744	27,559,904	284,737,946	84,485,040
COUNTY GRANTS	28,629,469	....	8,327,831	1,275,201	7,687,355	10,638,183	700,899	....
LOCAL UNITS GRANTS	318,388,255	7,186,922	31,344,389	1,104,388	33,969,379	11,983,268	706,080	232,093,829
TOTAL INTERGOVERNMENTAL REVENUES	3,844,536,224	812,590,862	585,300,065	29,445,964	1,615,642,996	85,474,763	399,134,671	316,946,903
CHARGES FOR SERVICES	495,050,878	64,061,111	67,212,619	1,997,462	43,979,481	6,184,358	311,615,847	....
FINES AND FORFEITS	25,972,165	13,005,984	12,966,181	....	....	....	....	....
<b>MISCELLANEOUS REVENUES</b>								
INTEREST EARNINGS	596,004,740	65,575,849	121,305,067	2,849,116	103,072,201	11,329,678	31,646,883	260,225,946
ALL OTHER REVENUES	545,833,994	56,772,271	67,779,900	1,732,627	112,361,196	6,141,487	63,232,975	237,813,538
TOTAL REVENUES [1]	7,085,350,122	1,449,525,578	1,355,300,574	68,906,279	2,464,978,065	125,825,699	805,827,540	814,986,387
<b>OTHER SOURCES</b>								
BORROWING [2]	427,527,882	22,851,516	265,225,937	2,880,245	24,985,607	13,201,685	98,382,892	....
TRANSFERS FROM ENTERPRISE FUNDS	26,291,778	....	26,291,778	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,539,169,782	1,472,377,094	1,646,818,289	71,786,524	2,489,963,672	139,027,384	904,210,432	814,986,387

NOTE: [1] TABLE 1 IS A RECAPITULATION OF TOTAL REVENUES OF THE GOVERNMENTAL TYPE FUNDS OF THE COUNTIES, CITIES, SCHOOLS AND SO FORTH. THIS TABLE DOES NOT INCLUDE THE OPERATIONS OF THE ENTERPRISE FUNDS OF CITIES, COUNTIES, OR SPECIAL DISTRICTS REPORTED ON AN ENTERPRISE FUND BASIS. REVENUES OF SPECIAL DISTRICTS HAD PREVIOUSLY BEEN REPORTED IN TABLE 1, REVENUES OF THE LOCAL GOVERNMENTAL UNITS. THESE FIGURES ARE NOW PRESENTED IN TABLE 4, ENTERPRISE FUNDS OF THE LOCAL GOVERNMENTAL UNITS.

[2] INCLUDES SHORT TERM BORROWING. DOES NOT INCLUDE PUBLIC SERVICE ENTERPRISE BORROWING - SEE TABLE 4.

TABLE 2  
EXPENDITURES OF THE LOCAL GOVERNMENTAL UNITS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

GOVERNMENTAL FUNDS	TOTAL MEMORANDUM ONLY]	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL DISTRICTS			
						OTHER DISTRICTS	OTHER STATE AGENCIES	RETIREMENT FUNDS	
EXPENDITURES [INCLUDING CAPITAL OUTLAY]									
GENERAL GOVERNMENT	345,804,111	177,195,547	130,579,075	9,998,918	....	28,030,571	....	....	....
PUBLIC SAFETY	445,776,090	150,209,292	288,867,398	6,070,692	....	245,563	383,145	....	....
STREETS AND HIGHWAYS	588,566,142	254,324,760	296,364,326	37,877,056	....	....	....	....	....
SANITATION	85,501,184	2,993,586	78,039,992	....	....	4,467,606	....	....	....
HEALTH AND HOSPITALS	193,421,962	32,525,023	14,685,663	....	....	11,734,541	134,476,735	....	....
WELFARE	650,795,325	650,795,325	....	....	....	....	....	....	....
EDUCATION	3,026,687,913	....	....	....	2,351,634,334	....	675,053,579	....	....
LIBRARIES	51,265,451	18,153,736	24,988,180	....	....	8,123,535	....	....	....
RECREATION	161,569,459	20,825,679	129,424,217	....	....	11,319,563	....	....	....
CONSERVATION OF NATURAL RESOURCES	45,223,229	24,217,777	....	....	....	21,005,452	....	....	....
URBAN REDEVELOPMENT AND HOUSING	120,160,954	....	72,110,138	....	....	48,050,816	....	....	....
MISCELLANEOUS EXPENDITURES	485,251,691	51,355,197	191,221,009	9,739,988	....	7,371,600	....	225,563,897	....
INTEREST EXPENSE	179,347,253	10,469,462	107,587,957	1,355,746	50,900,837	3,984,060	5,049,191	....	....
TOTAL EXPENDITURES [1]	6,379,370,764	1,393,065,384	1,333,867,955	65,042,400	2,402,535,171	144,333,307	814,962,650	225,563,897	....
OTHER USES									
DEBT REDEMPTION - PRINCIPAL [2]	353,686,255	15,127,986	160,870,778	2,816,054	86,769,480	3,688,868	84,413,089	....	....
TRANSFERS TO ENTERPRISE FUNDS	6,143,420	204,408	5,939,012	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,739,200,439	1,408,397,778	1,500,677,745	67,858,454	2,489,304,651	148,022,175	899,375,739	225,563,897	....

NOTE: [1] TABLE 2 IS A RECAPITULATION OF TOTAL EXPENDITURES OF THE GOVERNMENTAL TYPE FUNDS OF THE COUNTIES, CITIES, SCHOOLS AND SO FORTH. THIS TABLE DOES NOT INCLUDE THE OPERATIONS OF THE ENTERPRISE FUNDS OF CITIES, COUNTIES, OR SPECIAL DISTRICTS REPORTED ON AN ENTERPRISE FUND BASIS. EXPENSES OF SPECIAL DISTRICTS HAD PREVIOUSLY BEEN REPORTED IN TABLE 2; EXPENDITURES OF THE LOCAL GOVERNMENTAL UNITS. THESE FIGURES ARE NOW PRESENTED IN TABLE 4; ENTERPRISE FUNDS OF THE LOCAL GOVERNMENTAL UNITS.

[2] INCLUDES SHORT TERM DEBT PAID. DOES NOT INCLUDE PUBLIC SERVICE ENTERPRISE DEBT PAID - SEE TABLE 4.

TABLE 3  
REVENUES AND EXPENDITURES - PERCENTAGE DISTRIBUTION  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

GOVERNMENTAL FUNDS	TOTAL	COUNTIES	CITIES	TOWNS	SPECIAL DISTRICTS			
					SCHOOL DISTRICTS	OTHER DISTRICTS	OTHER STATE AGENCIES	RETIREMENT FUNDS
<b>REVENUES</b>								
TAXES	19.3	28.9	23.0	44.8	23.9	13.1	[1]	...
SPECIAL ASSESSMENTS	2.5	1.0	12.1	3.0	...	0.2	...	...
LICENSES AND PERMITS	0.4	0.3	1.8	...	...	...	...	...
<b>INTERGOVERNMENTAL REVENUES</b>								
FEDERAL GRANTS	7.2	5.1	11.7	8.7	4.9	28.0	14.0	[1]
STATE GRANTS	42.2	50.5	28.6	30.6	58.9	21.9	35.3	10.4
COUNTY GRANTS	0.4	...	0.6	1.8	0.3	8.5	0.1	...
LOCAL UNITS GRANTS	4.5	0.5	2.3	1.6	1.4	9.5	0.1	28.5
TOTAL INTERGOVERNMENTAL REVENUES	54.3	56.1	43.2	42.7	65.5	67.9	49.5	38.9
CHARGES FOR SERVICES	7.0	4.4	5.0	2.9	1.8	4.9	38.7	...
FINES AND FORFEITS	0.4	0.9	1.0	...	...	...	...	...
<b>MISCELLANEOUS REVENUES</b>								
INTEREST EARNINGS	8.4	4.5	8.9	4.1	4.2	9.0	3.9	31.9
ALL OTHER REVENUES	7.7	3.9	5.0	2.5	4.6	4.9	7.9	29.2
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>EXPENDITURES</b> [INCLUDING CAPITAL OUTLAY]								
GENERAL GOVERNMENT	5.4	12.7	9.8	15.4	...	19.4	...	...
PUBLIC SAFETY	7.0	10.8	21.6	9.3	...	0.2	[1]	...
STREETS AND HIGHWAYS	9.2	18.3	22.2	58.2	...	...	...	...
SANITATION	1.4	0.2	5.8	...	...	3.1	...	...
HEALTH AND HOSPITALS	3.0	2.3	1.1	...	...	8.1	16.5	...
WELFARE	10.2	46.7	...	...	...	...	...	...
EDUCATION	47.5	...	...	...	97.9	...	82.9	...
LIBRARIES	0.8	1.3	1.9	...	...	5.6	...	...
RECREATION	2.5	1.5	9.7	...	...	7.8	...	...
CONSERVATION OF NATURAL RESOURCES	0.7	1.7	...	...	...	14.6	...	...
URBAN REDEVELOPMENT AND HOUSING	1.9	...	5.4	...	...	33.3	...	...
MISCELLANEOUS EXPENDITURES	7.6	3.7	14.4	15.0	...	5.1	...	100.0
INTEREST EXPENSE	2.8	0.8	8.1	2.1	2.1	2.8	0.6	...
TOTAL EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

[1] LESS THAN 1/10 OF 1 PERCENT.

TABLE 4  
 ENTERPRISE FUNDS OF THE LOCAL GOVERNMENTAL UNITS [1]  
 JULY 1, 1981 - JUNE 30, 1982

SUMMARY OF OPERATIONS	TOTAL	COUNTIES	CITIES	SPECIAL DISTRICTS
SALES - LIQUOR	146,152,224	....	146,152,224	....
COST OF GOODS SOLD - LIQUOR	100,547,355	....	100,547,355	....
GROSS PROFIT - LIQUOR	45,604,869	....	45,604,869	....
OPERATING REVENUES	1,098,172,414	259,355,793	626,953,720	211,862,901
TOTAL OPERATING REVENUES	1,143,777,283	259,355,793	672,558,589	211,862,901
OPERATING EXPENSES				
PUBLIC SAFETY	2,723,305	1,911,993	811,312	....
SANITATION	160,424,148	640,591	98,973,373	60,810,184
HEALTH	6,552,407	6,488,554	63,853	....
HOSPITALS	339,881,171	202,910,864	92,691,187	44,279,120
NURSING HOMES	68,049,062	36,651,124	31,397,938	....
RECREATION	22,766,875	455,779	16,259,605	6,051,491
URBAN REDEVELOPMENT AND HOUSING	26,815,092	....	6,716,775	20,098,317
WATER	105,429,608	....	105,429,608	....
ELECTRIC	178,983,150	....	178,983,150	....
GAS	45,509,737	....	45,509,737	....
HEAT	12,744,701	....	12,744,701	....
TRANSIT	107,332,666	....	703,332	106,629,334
LIQUOR STORES	34,986,009	....	34,986,009	....
ALL OTHER	48,690,664	3,190,071	6,984,017	38,516,576
TOTAL OPERATING EXPENSES	1,160,888,595	252,248,976	632,254,597	276,385,022
TOTAL OPERATING INCOME	[17,111,312]	7,106,817	40,303,992	[64,522,121]
TOTAL NONOPERATING REVENUES	181,099,174	6,389,130	59,208,552	115,501,492
TOTAL NONOPERATING EXPENSES	68,210,712	1,134,284	22,548,566	44,527,862
TOTAL NET INCOME	95,777,150	12,361,663	76,963,978	6,451,509
	=====	=====	=====	=====
TAXES [2]	47,869,762	5,245,283	4,666,998	37,957,481
FEDERAL GRANTS [2]	114,644,830	286,000	45,217,959	69,140,871
STATE GRANTS [2]	34,605,182	3,512,178	9,725,332	21,367,672
LOCAL UNITS GRANTS [2]	2,310,361	....	....	2,310,361
BORROWING	133,267,740	21,777	38,583,011	94,662,952
CAPITAL OUTLAY	401,143,645	19,698,986	233,007,237	148,437,422
DEBT REDEMPTION - PRINCIPAL	47,050,198	1,556,943	22,565,469	22,927,786

NOTE: [1] TOWNS AND SCHOOL DISTRICTS DID NOT REPORT ANY ENTERPRISE FUND ACTIVITIES.  
 [2] TAXES AND GRANTS RECEIVED FOR OPERATIONS ARE GENERALLY INCLUDED IN THE OPERATING STATEMENT, WHERE AS TAXES AND GRANTS CONTRIBUTED FOR CAPITAL OUTLAY ARE SHOWN ONLY AS TAXES AND INTERGOVERNMENTAL REVENUES.



TABLE 5  
CLASSIFICATION OF BONDED INDEBTEDNESS BY TYPE OF BOND  
JULY 1, 1981 - JUNE 30, 1982 [1]

TYPE OF BOND	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL DISTRICTS	OTHER STATE AGENCIES	TOTAL	PERCENT OF TOTAL
GENERAL OBLIGATION [2]	83,946,500	658,867,808	2,941,475	970,374,145	328,782,500	1,729,000	2,046,641,428	50.5
SPECIAL ASSESSMENT	45,752,314	1,117,785,796	14,859,763	....	7,925,600	....	1,186,323,473	29.3
G. O. REVENUE	21,015,000	302,014,814	12,296	....	141,770,000	21,350,000	486,162,110	12.0
REVENUE	7,740,000	88,343,488	....	....	5,752,000	14,435,000	116,270,488	2.9
ALL OTHER	24,265,000	37,906,235	1,293,234	....	151,318,362	....	214,782,831	5.3
TOTAL BONDED INDEBTEDNESS	182,718,814	2,204,918,141	19,106,768	970,374,145	635,548,462	37,514,000	4,050,180,330	100.0

NOTE: [1] OUTSTANDING INDEBTEDNESS IS SHOWN AT THE END OF EACH LOCAL GOVERNMENTS FISCAL YEAR.  
[2] TAX INCREMENT BONDS ARE INCLUDED IN GENERAL OBLIGATION BONDS.

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TABLE 6  
GROSS BONDED INDEBTEDNESS OF LOCAL GOVERNMENTAL UNITS  
1972 - 1981

TYPE OF BONDS	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981
GENERAL OBLIGATION	1,707,943,823	1,991,078,547	2,243,780,755	2,253,291,893	2,241,770,475	2,208,958,317	2,050,573,560	2,120,382,126	2,027,154,721	2,046,641,428
SPECIAL ASSESSMENT	574,194,945	609,538,277	631,459,701	731,029,732	755,121,200	789,117,066	797,208,570	919,682,396	1,029,513,477	1,186,323,473
REVENUE [1]	516,745,967	360,000,975	320,946,769	343,542,018	362,034,967	393,954,916	448,028,150	575,404,579	604,566,042	602,432,598
REFUNDING	43,963,000	35,561,500	54,537,890	124,049,141	222,966,664	313,164,000	399,960,500	341,715,500	228,030,000	[3]
ALL OTHER	35,409,959	33,337,590	31,654,459	34,306,797	42,083,580	45,942,920	47,228,217	51,464,736	277,565,049	214,782,831
TOTAL BONDED INDEBTEDNESS [2]	2,878,257,694	3,029,516,889	3,282,379,574	3,486,219,581	3,623,976,886	3,751,137,219	3,742,998,997	4,008,649,337	4,302,319,033	4,050,180,330

[1] INCLUDES GENERAL OBLIGATION REVENUE BONDS TOTALING \$486,149,814 IN 1981, \$376,519,744 IN 1980, \$296,509,258 IN 1979 AND \$233,981,640 IN 1978.

[2] TOTAL BONDED INDEBTEDNESS DOES NOT INCLUDE UNFUNDED DEBT, SHORT TERM, UNFUNDED DEBT, TOTALS APPROXIMATELY \$275.0 MILLION FOR THE CURRENT PERIOD. UNFUNDED TERM DEBT OF THE SPECIAL DISTRICTS TOTALED \$215,168,584, THE MINNEAPOLIS SCHOOL DISTRICT TOTALED \$36,000,000, AND THE ST. PAUL SCHOOL DISTRICT TOTALED \$12,125,000, THE BALANCE WAS REPORTED IN THE CITIES AND TOWNS OF THE STATE.

[3] REFUNDING BONDS ARE CLASSIFIED BY TYPE OF BOND FOR THE FIRST TIME IN 1981. REFUNDING TOTALED APPROXIMATELY \$364,551,000 IN 1981.

TABLE 7  
POPULATION IN MINNESOTA  
1980 AND 1970

	1980		1970		PERCENT POPULATION INCREASE
	NUMBER	POPULATION	NUMBER	POPULATION	
-----					
INCORPORATED PLACES					
OVER 100,000 [FIRST CLASS]	3	733,992	3	844,692	-13.1
20,000 TO 100,000	31	996,354	24	815,400	22.2
10,000 TO 20,000	31	430,667	27	374,285	15.1
2,500 TO 10,000	115	546,573	99	464,476	17.7
LESS THAN 2,500	675	418,495	700	415,247	.8
TOTAL INCORPORATED PLACES	855	3,126,281	853	2,914,100	7.3
-----					
UNINCORPORATED PLACES					
ORGANIZED TOWNS	1,795	931,999	1,804	859,459	8.4
UNORGANIZED TERRITORY	....	17,690	....	31,076	-43.1
STATE TOTAL	2,650	4,075,970	2,657	3,804,635	7.1
	=====	=====	=====	=====	=====

TABLE 8  
TAXABLE VALUATIONS, TAX LEVIES AND DELINQUENT TAXES  
OF THE STATE AND LOCAL GOVERNMENTAL UNITS IN MINNESOTA  
1960 - 1980

YEAR	[1] TOTAL TAXABLE VALUATION	PROPERTY TAX LEVIES					SCHOOL DISTRICTS [2]	OTHER AGENCIES	TOTAL DELINQUENT TAXES [3]
		TOTAL	STATE	COUNTIES [2]	CITIES	TOWNS			
1960	2,197,571,402	452,917,622	22,937,987	117,184,681	100,558,422	12,213,899	197,802,903	2,219,735	17,635,858
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
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[4]	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
1977	14,632,003,530	1,515,621,113	....	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	25,907,997
1978	15,922,090,902	1,628,312,772	....	440,658,637	285,995,677	27,395,757	832,323,943	41,938,758	24,359,848
1979	18,088,671,310	1,722,569,617	....	485,889,698	297,954,685	33,753,206	855,277,356	49,694,672	53,039,797
1980	21,885,148,559	1,857,362,635	....	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	[5]

NOTE: [1] Year shown is year of tax levy collectible in following year.  
[2] Includes share of power and light company tax.  
[3] Total Delinquent taxes as of January 1, 1960 and succeeding years, except current delinquencies.  
[4] Taxes levied in 1972, payable in 1973 were the first levies to come under the market value concept.  
[5] Data was unavailable from Department of Revenue.



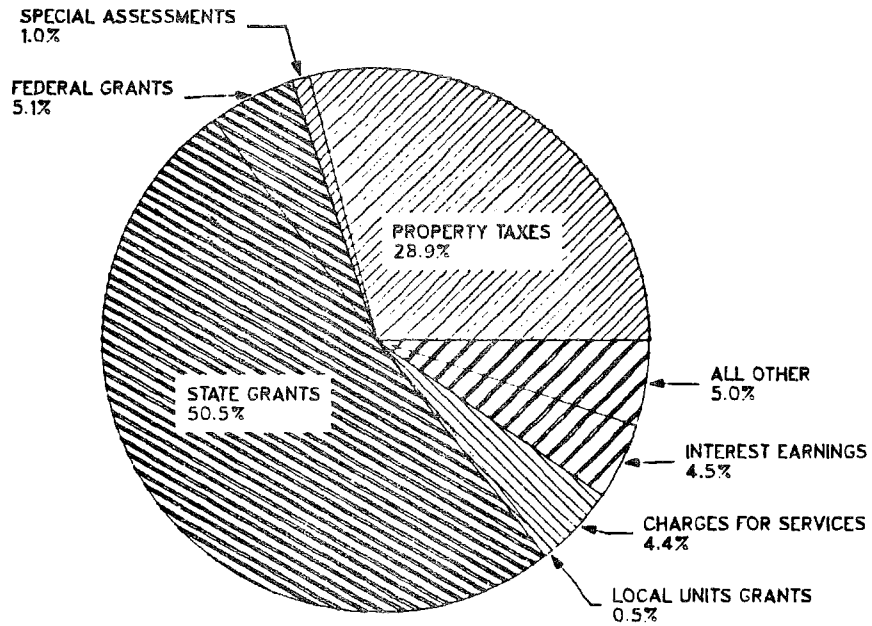
REVENUES, EXPENDITURES, AND DEBT

OF

THE COUNTIES

FIGURE 1  
THE COUNTIES — 1981

GOVERNMENTAL REVENUES \$1,449,525,578



GOVERNMENTAL EXPENDITURES \$1,393,065,384

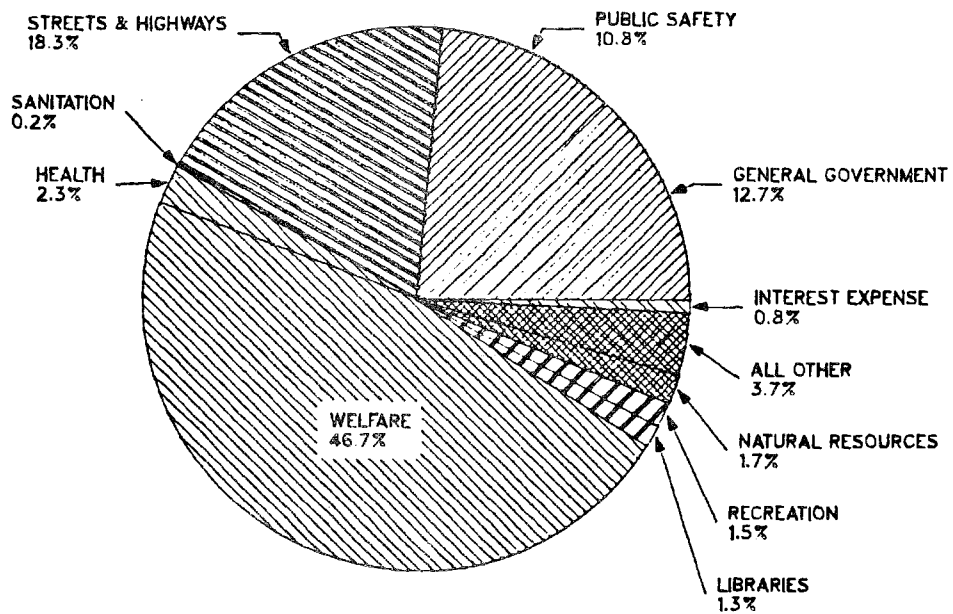


FIGURE 2  
THE COUNTIES  
GOVERNMENTAL REVENUES AND EXPENDITURES

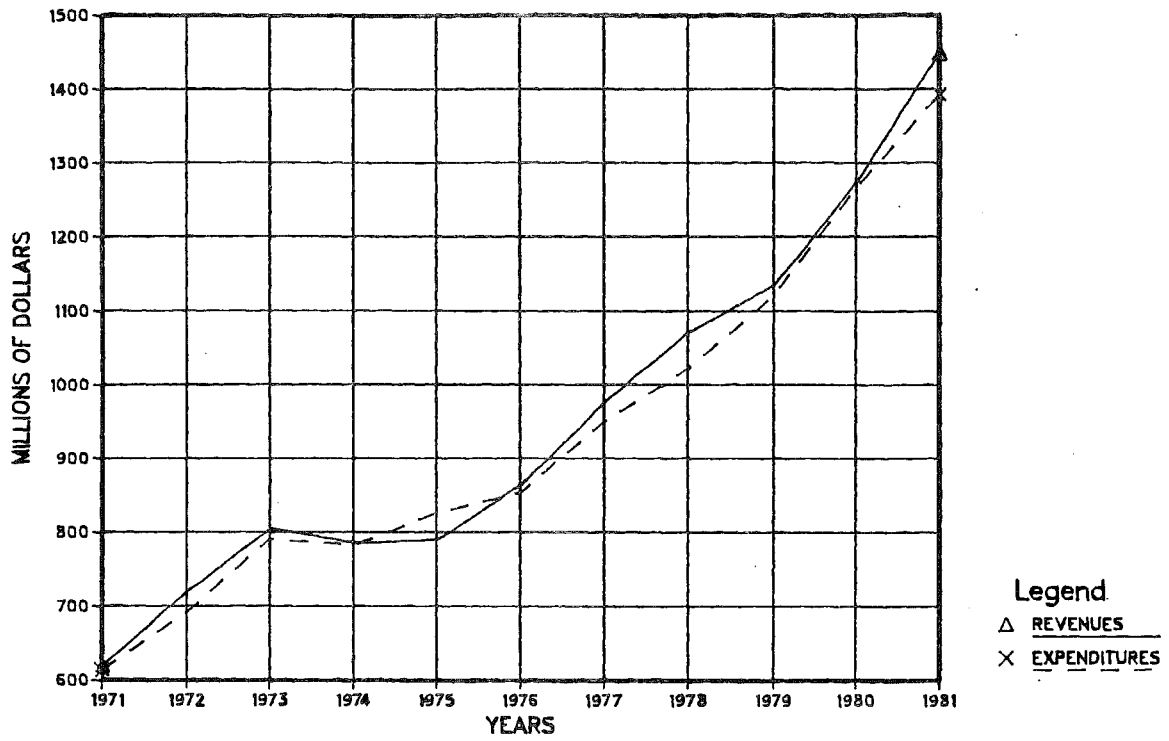


FIGURE 3  
THE COUNTIES  
OUTSTANDING BONDED INDEBTEDNESS

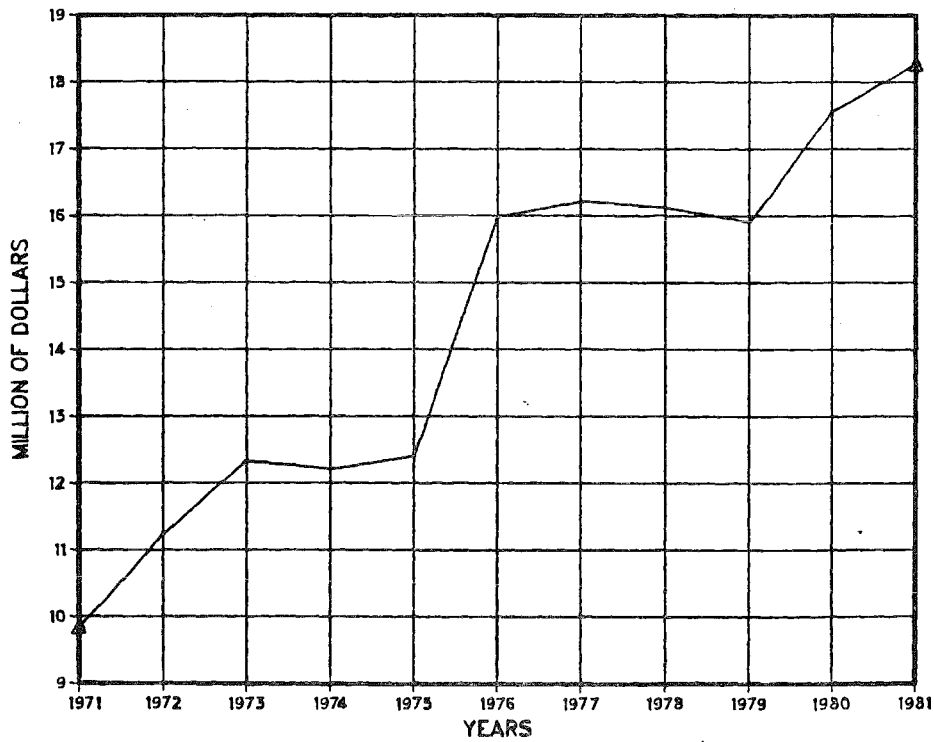


TABLE 9  
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES  
FOR THE YEARS 1977, 1978, 1979, 1980 AND 1981

GOVERNMENTAL FUNDS	1977		1978		1979		1980		1981	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>REVENUES BY SOURCE</b>										
TAXES	317,299,866	32.5	347,304,458	32.4	377,471,982	33.2	389,205,111	30.5	419,575,162	28.9
SPECIAL ASSESSMENTS	6,691,384	0.7	6,343,186	0.6	7,383,646	0.6	7,393,176	0.6	14,556,559	1.0
LICENSES & PERMITS	2,502,001	0.2	3,209,091	0.3	2,955,228	0.3	2,859,723	0.2	3,387,780	0.3
<b>INTERGOVERNMENTAL REVENUES</b>										
FEDERAL GRANTS	85,032,773	8.7	83,614,197	7.8	71,270,878	6.3	.....	...	74,106,087	5.1
STATE GENERAL SUPPORT	103,488,079	10.6	105,061,718	9.8	111,738,441	9.8	.....	...	165,204,517	11.4
STATE GRANTS-HIGHWAYS	97,298,548	10.0	115,587,663	10.8	107,493,495	9.5	[2]	...	112,704,054	7.8
STATE GRANTS-WELFARE	240,867,252	24.6	254,336,442	23.7	265,903,091	23.4	.....	...	417,112,717	28.8
STATE GRANTS-OTHER	34,949,312	3.6	37,071,752	3.5	42,130,076	3.7	.....	...	36,276,565	2.5
OTHER LOCAL UNITS	4,829,288	0.5	6,002,026	0.5	6,605,951	0.6	.....	...	7,186,922	0.5
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>566,465,252</b>	<b>58.0</b>	<b>601,673,798</b>	<b>56.1</b>	<b>605,141,932</b>	<b>53.3</b>	<b>720,213,612</b>	<b>56.4</b>	<b>812,590,862</b>	<b>56.1</b>
CHARGES FOR SERVICES	38,542,655	3.9	47,114,746	4.4	55,262,005	4.9	50,695,186	4.0	64,061,111	4.4
FINES & FORFEITS	7,519,280	0.8	8,719,325	0.8	9,328,538	0.8	11,548,637	0.9	13,005,984	0.9
<b>MISCELLANEOUS REVENUES</b>										
INTEREST EARNINGS	19,139,227	1.9	29,266,713	2.7	43,712,237	3.8	41,451,033	3.3	65,575,849	4.5
ALL OTHER REVENUES	19,187,288	2.0	28,290,023	2.7	34,920,166	3.1	52,555,500	4.1	56,772,271	3.9
<b>TOTAL REVENUES</b>	<b>977,346,953</b>	<b>100.0</b>	<b>1,071,921,340</b>	<b>100.0</b>	<b>1,136,175,734</b>	<b>100.0</b>	<b>1,275,921,978</b>	<b>100.0</b>	<b>1,449,525,578</b>	<b>100.0</b>
<b>EXPENDITURES BY FUNCTION (INCLUDING CAPITAL OUTLAY)</b>										
GENERAL GOVERNMENT	133,017,855	14.3	139,157,973	13.8	161,515,735	14.6	159,425,954	12.6	177,195,547	12.7
PUBLIC SAFETY	84,314,022	9.0	89,916,304	8.9	98,365,081	8.9	130,395,306	10.3	150,209,292	10.8
STREETS & HIGHWAYS	188,426,360	20.2	223,933,633	22.3	247,152,314	22.4	262,263,281	20.7	254,324,760	18.3
SANITATION	3,127,856	0.3	3,130,184	0.3	3,284,635	0.3	2,015,216	0.2	2,993,586	0.2
HEALTH	40,357,732	4.3	38,104,304	3.8	42,410,775	3.8	27,331,173	2.2	32,525,023	2.3
WELFARE	385,256,528	41.3	415,404,957	41.3	454,696,286	41.2	560,617,025	44.3	650,795,325	46.7
LIBRARIES	13,880,316	1.5	15,115,981	1.5	17,234,034	1.6	17,326,814	1.4	18,153,736	1.3
RECREATION	15,612,884	1.7	15,452,966	1.5	15,447,992	1.4	17,930,293	1.4	20,825,679	1.5
CONSERVATION OF NATURAL RESOURCES	15,071,155	1.6	16,121,329	1.6	18,872,907	1.7	19,633,937	1.5	24,217,777	1.7
MISCELLANEOUS EXPENDITURES	48,056,546	5.2	43,930,566	4.4	39,775,942	3.6	61,073,263	4.8	51,355,197	3.7
INTEREST EXPENSE	5,463,704	0.6	5,554,910	0.6	5,649,030	0.5	7,533,445	0.6	10,469,462	0.8
<b>TOTAL EXPENDITURES</b>	<b>932,584,958</b>	<b>100.0</b>	<b>1,005,823,107</b>	<b>100.0</b>	<b>1,104,404,731</b>	<b>100.0</b>	<b>1,265,545,707</b>	<b>100.0</b>	<b>1,393,065,384</b>	<b>100.0</b>
	[3]		[3]		[3]		[3]			
<b>SUMMARY OF BONDED DEBT TRANSACTIONS</b>										
OUTSTANDING JANUARY 1 [1]	163,249,974		161,579,276		159,025,644		176,683,875		176,461,356	
ISSUED	33,934,000		14,182,000		33,043,000		16,454,300		21,588,000	
PAID	36,009,698		16,735,632		16,487,646		16,754,819		15,330,542	
OUTSTANDING DECEMBER 31	161,174,276		159,025,644		175,580,998		176,383,356		182,718,814	

NOTE: [1] JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT NOT REPORTED IN THE PREVIOUS YEAR.

[2] DETAIL OF THE INTERGOVERNMENTAL REVENUES WAS NOT AVAILABLE IN THE COUNTY AUDIT REPORTS.

[3] TOTAL EXPENDITURES FOR PRIOR YEARS HAVE BEEN RESTATED TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO ENTERPRISE FUNDS)

IN ORDER TO MORE NEARLY CONFORM TO HCGA STATEMENT 1 PRESENTATIONS WHICH INCLUDES TRANSFERS AS OTHER FINANCING USES.

TABLE 10  
 OUTSTANDING BONDED INDEBTEDNESS OF COUNTIES  
 FOR THE YEAR ENDED DECEMBER 31, 1981

NAME OF COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER [1]	TOTAL BONDED INDEBTEDNESS	REFUNDING	ALL OTHER LONG TERM DEBT
AITKIN	.....	.....	.....	.....	.....	.....	.....	.....
ANOKA	.....	.....	6,565,000	.....	.....	6,565,000	.....	586,110
BECKER	.....	.....	495,000	.....	.....	495,000	.....	.....
BELTRAMI	.....	.....	640,000	.....	840,000	1,480,000	.....	.....
BENTON	.....	.....	.....	.....	.....	.....	.....	63,610
BIG STONE	.....	.....	.....	.....	.....	.....	.....	.....
BLUE EARTH	.....	1,008,000	.....	.....	195,000	1,203,000	.....	2,961,319
BROWN	.....	1,279,000	.....	.....	.....	1,279,000	.....	.....
CARLTON	750,000	.....	.....	.....	.....	750,000	.....	55,868
CARVER	3,810,000	595,000	.....	.....	1,100,000	5,505,000	.....	12,438
CASS	755,000	.....	.....	.....	.....	755,000	.....	.....
CHIPPEWA	.....	3,320,000	1,540,000	.....	.....	5,160,000	.....	.....
CHISAGO	.....	.....	.....	695,000	1,050,000	1,745,000	.....	.....
CLAY	.....	990,000	.....	.....	.....	990,000	.....	30,303
CLEARWATER	155,000	.....	.....	.....	400,000	555,000	.....	16,232
COOK	570,000	.....	.....	.....	.....	570,000	.....	5,420
COTTONWOOD	.....	.....	.....	.....	.....	.....	.....	.....
CROW WING	875,000	110,000	.....	.....	1,000,000	1,985,000	.....	.....
DAKOTA	.....	.....	.....	.....	.....	.....	.....	.....
DODGE	.....	.....	825,000	.....	.....	825,000	.....	.....
DOUGLAS	360,000	.....	.....	2,425,000	.....	2,785,000	.....	719,382
FARIBAUT	.....	870,000	.....	.....	225,000	1,095,000	.....	.....
FILLMORE	130,000	.....	.....	.....	.....	130,000	.....	122,651
FREEMORN	.....	1,612,000	.....	.....	620,000	2,232,000	.....	.....
GOODHUE	495,000	.....	.....	.....	.....	495,000	.....	.....
GRANT	160,000	267,000	20,000	.....	.....	447,000	.....	3,293
HENNEPIN	28,825,000	.....	.....	.....	5,000,000	33,825,000	13,375,000[2]	16,284,505
HOUSTON	.....	.....	.....	.....	.....	.....	.....	50,464
HUBBARD	.....	.....	.....	.....	.....	.....	.....	64,309
ISANTI	.....	87,000	3,580,000	1,345,000	.....	5,012,000	3,580,000[2]	.....
ITASCA	425,000	.....	.....	.....	.....	425,000	.....	.....
JACKSON	.....	177,000	.....	.....	.....	177,000	.....	.....
KANABEC	.....	500,000	830,000	.....	.....	1,330,000	.....	21,777
KANDIYOHI	850,000	4,616,800	.....	.....	.....	5,466,800	.....	119,721
KITSON	25,000	3,523,000	.....	.....	.....	3,548,000	.....	.....
KODUCHICING	1,645,000	242,942	945,000	.....	550,000	3,402,942	.....	.....
LAC QUI PARLE	150,000	791,000	.....	.....	100,000	1,041,000	.....	.....
LAKE	250,000	.....	1,000,000	780,000	300,000	2,330,000	.....	.....
LAKE OF THE WOODS	.....	247,172	310,000	.....	400,000	957,172	.....	.....
LE SUEUR	990,000	353,000	.....	.....	1,090,000	2,433,000	.....	.....
LINCOLN	1,135,000	205,000	.....	.....	.....	1,340,000	.....	.....
LYON	.....	510,000	.....	.....	.....	510,000	.....	.....
MAHONOMET	176,500	.....	30,000	.....	.....	206,500	.....	.....
MARSHALL	.....	2,560,779	.....	.....	1,050,000	3,610,779	.....	.....
MARTIN	.....	2,515,000	.....	.....	.....	2,515,000	.....	310
MCLEOD	2,530,000	325,000	.....	.....	.....	2,855,000	.....	.....
MEeker	.....	485,000	.....	600,000	.....	1,085,000	.....	100,801
MILLE LACS	.....	.....	.....	.....	.....	.....	.....	.....
MORRISON	.....	.....	.....	.....	.....	.....	.....	.....
MOWER	.....	365,000	.....	.....	.....	365,000	.....	5,423
MURRAY	595,000	.....	.....	.....	.....	595,000	.....	31,961
NICOLLET	.....	980,000	.....	.....	800,000	1,780,000	.....	.....
NOBLES	.....	.....	.....	.....	450,000	450,000	.....	.....
NORMAN	.....	1,327,000	.....	.....	250,000	1,577,000	.....	.....
OLUSTED	765,000	625,000	90,000	.....	.....	1,480,000	.....	16,200
OTTER TAIL	.....	160,000	.....	185,000	.....	345,000	.....	.....
PENNINGTON	590,000	180,000	990,000	.....	1,250,000	3,010,000	1,580,000[2]	.....
PINE	.....	.....	.....	100,000	.....	100,000	.....	.....
PIPESTONE	.....	.....	115,000	.....	655,000	770,000	.....	2,033
POLK	45,000	2,168,000	.....	.....	250,000	2,463,000	.....	.....
POPE	.....	.....	.....	.....	.....	.....	.....	.....
RANSLEY	32,885,000	.....	.....	.....	.....	32,885,000	9,610,000[2]	523,669
RED LAKE	.....	777,000	.....	75,000	830,000	1,682,000	.....	.....
REMNOD	.....	1,540,000	.....	.....	.....	1,540,000	.....	.....
RENVILLE	.....	.....	.....	.....	.....	.....	.....	33,041
RICE	265,000	.....	.....	.....	220,000	485,000	.....	.....
ROCK	.....	1,785,000	.....	.....	.....	1,785,000	.....	80,000
ROSEAU	.....	35,000	.....	.....	.....	35,000	.....	.....
SCOTT	530,000	470,000	.....	.....	.....	1,000,000	.....	.....
SHERRURNE	315,000	.....	.....	.....	.....	315,000	.....	7,145
SIBLEY	.....	1,515,000	.....	.....	990,000	2,505,000	.....	.....
ST LOUIS	.....	.....	.....	.....	.....	.....	.....	.....
STEARNS	.....	.....	.....	.....	.....	.....	.....	118,198
STEELE	.....	162,140	880,000	300,000	80,000	1,422,140	.....	100,707
STEVENS	.....	.....	2,140,000	.....	.....	2,140,000	.....	.....
SWIFT	.....	2,702,091	.....	410,000	.....	3,112,091	.....	233,598
TODD	.....	.....	.....	.....	.....	.....	.....	.....
TRAVERSE	.....	.....	.....	.....	.....	.....	.....	62,000
WABASHA	.....	.....	.....	.....	.....	.....	.....	.....
WADENA	240,000	.....	.....	825,000	635,000	1,700,000	825,000[2]	.....
WASBECA	.....	503,090	.....	.....	625,000	1,128,090	.....	3,748
WASHINGTON	1,860,000	275,000	.....	.....	.....	2,135,000	.....	.....
WATONWAN	.....	204,000	.....	.....	1,250,000	1,454,000	.....	.....
WILKIN	.....	1,050,000	.....	.....	660,000	1,710,000	.....	.....
WINDNA	795,000	.....	.....	.....	.....	795,000	.....	.....
WRIGHT	.....	.....	.....	.....	.....	.....	.....	.....
YELLOW MEDICINE	.....	1,739,300	.....	.....	1,100,000	2,839,300	.....	.....
STATE TOTAL	83,946,500	45,752,314	21,015,000	7,740,000	24,265,000	182,718,814	28,970,000[2]	22,438,236

NOTE: [1] ALL OTHER INCLUDES BONDS PAYABLE FROM COUNTY STATE-AID STREET ALLOCATIONS.  
 [2] REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS



TABLE 11  
PUBLIC SERVICE ENTERPRISES OF COUNTIES  
SUMMARY OF OPERATIONS

TYPE OF PUBLIC SERVICE ENTERPRISE	1981		1980	
	AMOUNT	%	AMOUNT	%
<b>HOSPITALS</b>				
OPERATING REVENUES	212,346,793	100.0	177,982,637	100.0
OPERATING EXPENSES	202,910,864	95.6	179,857,493	101.1
INCOME [LOSS] FROM OPERATIONS	9,435,929	4.4	[1,874,856]	[1.1]
NONOPERATING REVENUES	2,268,753		2,155,675	
NONOPERATING EXPENSES	28,129		84,821	
NET INCOME	11,676,553		195,998	
<b>NURSING HOMES</b>				
OPERATING REVENUES	36,415,100	100.0	30,617,095	100.0
OPERATING EXPENSES	36,651,124	100.6	30,204,305	98.7
INCOME [LOSS] FROM OPERATIONS	[236,024]	[0.6]	412,790	1.3
NONOPERATING REVENUES	1,871,964		347,422	
NONOPERATING EXPENSES	810,902		754,136	
NET INCOME	825,038		6,076	
<b>OTHER PUBLIC SERVICE ENTERPRISES</b>				
OPERATING REVENUES	10,593,900	100.0	8,019,804	100.0
OPERATING EXPENSES	12,686,988	119.8	10,203,465	127.2
[LOSS] FROM OPERATIONS	[2,093,088]	[19.8]	[2,183,661]	[27.2]
NONOPERATING REVENUES	2,248,413		2,625,069	
NONOPERATING EXPENSES	295,253		177,072	
NET INCOME	[139,928]		264,336	

REVENUES, EXPENDITURES, AND DEBT

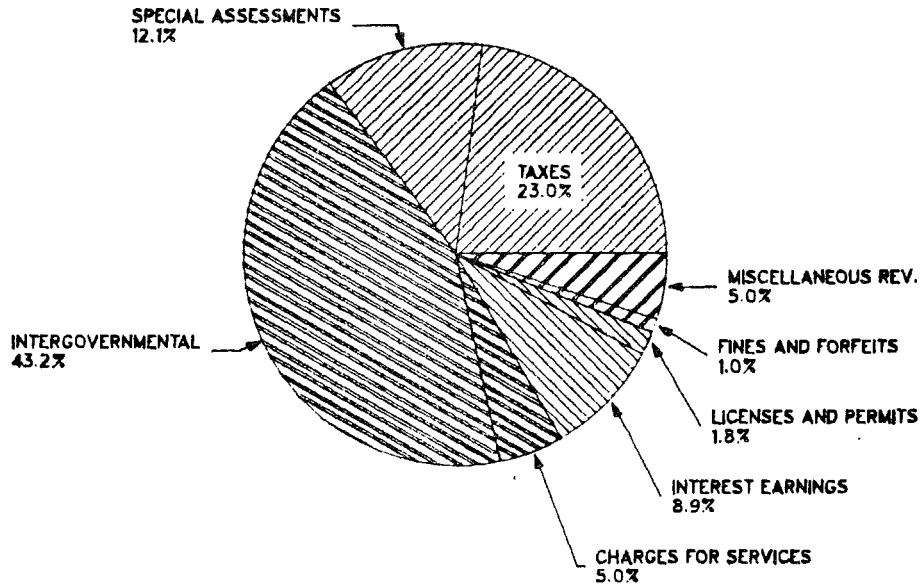
OF

THE CITIES

FIGURE 4  
THE CITIES - 1981

REVENUES

\$1,355,300,574



EXPENDITURES

\$1,333,867,955

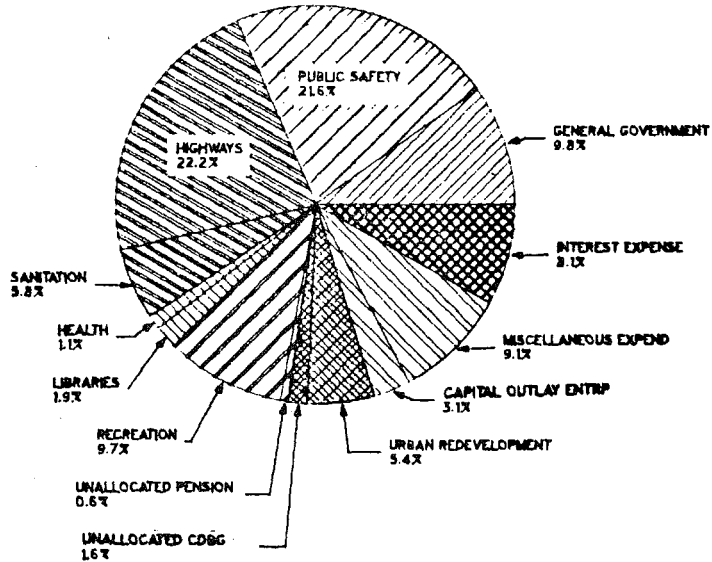


FIGURE 5  
THE CITIES  
GOVERNMENTAL REVENUES AND EXPENDITURES

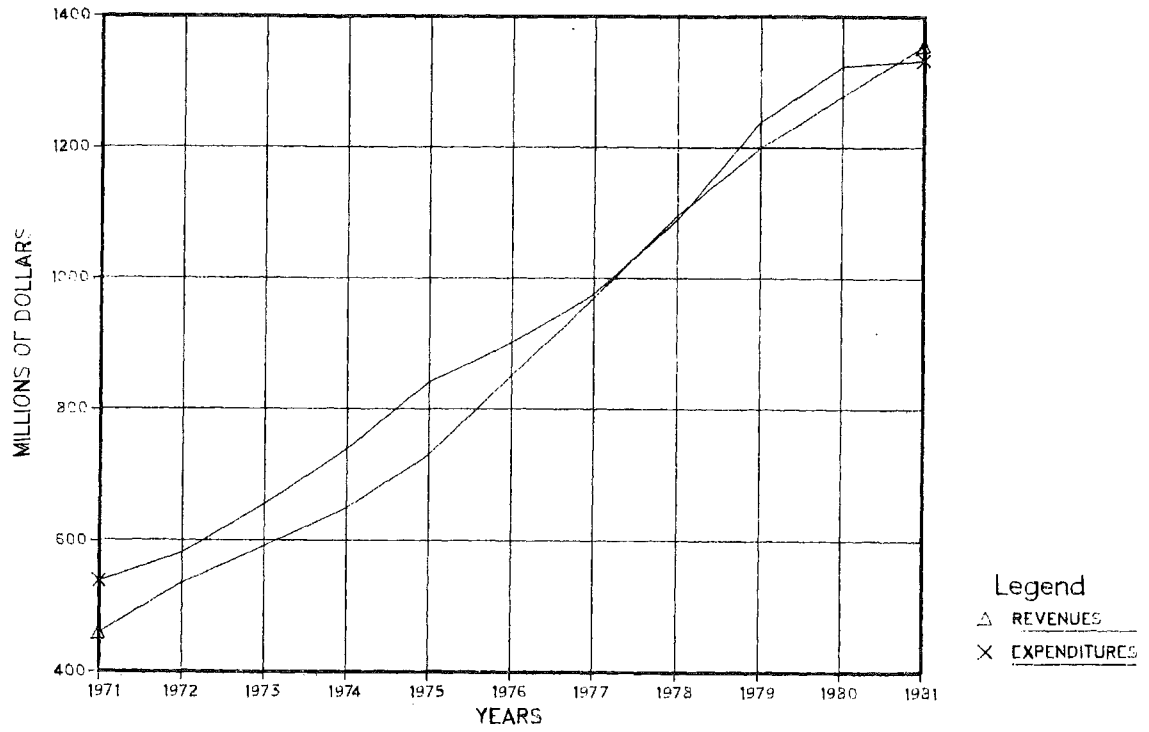


FIGURE 6  
THE CITIES  
OUTSTANDING BONDED INDEBTEDNESS

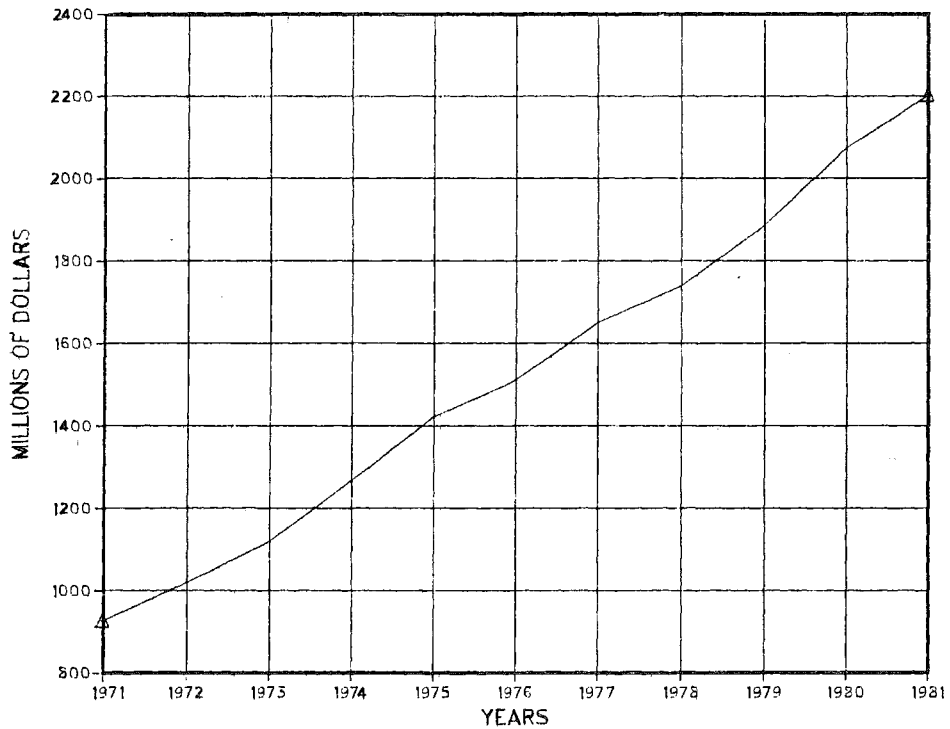


TABLE 12  
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF THE CITIES  
GOVERNMENTAL FUNDS  
FOR THE YEARS 1977, 1978, 1979, 1980, AND 1981

GOVERNMENTAL FUNDS	1977		1978		1979		1980		1981	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>REVENUES</b>										
TAXES	261,801,979	27.0	263,770,126	24.1	276,186,721	23.0	274,695,466	21.5	312,399,885	23.0
SPECIAL ASSESSMENTS	116,201,733	12.0	112,276,666	10.2	132,197,723	11.0	175,168,262	13.7	164,042,430	12.1
LICENSES & PERMITS	18,607,348	1.9	20,888,447	1.9	22,569,337	1.9	22,055,162	1.7	24,294,427	1.8
INTERGOVERNMENTAL REVENUES	415,861,562	42.9	481,958,719	44.0	509,316,758	42.0	564,512,090	44.2	585,300,065	43.2
CHARGES FOR SERVICES [1]	104,568,427	10.8	135,619,611	12.4	143,032,865	11.9	93,038,879	7.3	67,212,619	5.0
FINES & FORFEITS	7,495,141	.8	8,139,372	.7	9,326,967	.8	11,280,258	.9	12,966,181	1.0
INTEREST EARNINGS	27,149,161	2.8	44,287,147	4.0	66,718,282	5.6	87,542,779	6.8	121,305,067	8.9
ALL OTHER REVENUES	17,930,722	1.8	29,345,543	2.7	46,081,919	3.8	50,345,084	3.9	67,779,900	5.0
TOTAL REVENUES [1]	969,616,073	100.0	1,096,285,631	100.0	1,200,440,572	100.0	1,278,637,980	100.0	1,355,300,574	100.0
BORROWING	274,306,160		297,940,206		252,969,995		298,241,425		265,225,937	
TRANSFER FROM ENTERPR FUNDS	21,861,901		20,743,482		21,441,715		23,656,157		26,291,778	
TOTAL REVENUES & OTHER SOURCES	1,265,784,134		1,414,969,319		1,474,852,282		1,600,535,562		1,646,818,289	
<b>EXPENDITURES</b>										
<b>(INCLUDING CAPITAL OUTLAY)</b>										
GENERAL GOVERNMENT	82,409,281	8.4	92,492,663	8.5	102,897,955	8.3	126,242,423	9.5	130,579,075	9.8
PUBLIC SAFETY	199,893,776	20.5	218,760,633	20.1	237,847,427	19.2	265,020,818	20.0	288,867,398	21.6
STREETS & HIGHWAYS	164,761,826	16.9	192,281,383	17.6	241,917,223	19.5	257,408,043	19.4	296,364,326	22.2
SANITATION [1]	148,041,291	15.2	165,708,955	15.2	185,538,978	15.0	139,104,974	10.5	78,039,992	5.8
HEALTH	17,141,220	1.8	15,726,013	1.4	13,492,825	1.1	14,217,072	1.1	14,685,663	1.1
LIBRARIES	20,182,910	2.1	17,167,743	1.6	22,962,880	1.8	25,220,632	1.9	24,988,180	1.9
RECREATION	99,152,366	10.1	121,102,968	11.1	117,288,817	9.5	130,946,006	9.9	129,424,217	9.7
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	28,826,464	2.9	28,167,150	2.6	44,468,357	3.6	42,942,281	3.2	40,903,136	3.1
ALL OTHER EXPENDITURES	150,521,964	15.4	168,016,553	15.4	195,388,478	15.7	230,313,079	17.4	222,428,011	16.7
INTEREST EXPENSE	65,839,891	6.7	70,612,566	6.5	77,700,757	6.3	93,979,820	7.1	107,587,957	8.1
TOTAL EXPENDITURES [1]	976,770,989	100.0	1,090,036,627	100.0	1,239,503,697	100.0	1,325,395,148	100.0	1,333,867,955	100.0
DEBT REDEMPTION	182,622,148		239,637,658		147,748,128		160,281,542		160,870,778	
TRANSFERS TO ENTERPR FUNDS	13,000,477		16,880,473		10,565,540		3,503,154		5,939,012	
TOTAL EXPENDITURES & OTHER USES	1,172,393,614		1,346,554,758		1,397,817,365		1,489,179,844		1,500,677,745	
<b>SUMMARY OF BONDED INDEBTEDNESS TRANSACTIONS</b>										
OUTSTANDING JANUARY 1,	1,513,551,487		1,651,196,233		1,741,751,397		1,888,397,670		2,075,956,060	
ISSUED	320,151,944		329,225,259		291,841,742		345,603,429		310,398,929	
PAID	182,622,148		239,637,658		147,748,128		160,281,542		179,371,971	
ADJUSTMENTS	114,950		967,563		2,552,659		2,236,503		12,064,877	
OUTSTANDING DECEMBER 31,	1,651,196,233		1,741,751,397		1,888,397,670		2,075,956,060		2,204,918,141	

NOTE: [1] IN 1980, A CHANGE IN ACCOUNTING POLICY RESULTED IN SHOWING SEWER OPERATIONS AS ENTERPRISE FUNDS RATHER THAN GOVERNMENTAL FUNDS AS HAD PREVIOUSLY BEEN THE CASE FOR ALL PRECEEDING YEARS. AS A RESULT, SANITATION REVENUES AND EXPENDITURES IN THIS TABLE, AS WELL AS TOTAL REVENUES AND TOTAL EXPENDITURES FOR THE YEARS 1977, 1978, AND 1979 ARE NOT COMPARABLE TO 1980 AND 1981.

[2] TOTAL REVENUES AND EXPENDITURES FOR PRIOR YEARS HAVE BEEN RESTATED TO EXCLUDE TRANSFERS (CONTRIBUTIONS) TO ENTERPRISE FUNDS IN ORDER TO MORE NEARLY CONFORM TO N.C.G.A. STATEMENT 1 PRESENTATIONS WHICH INCLUDES TRANSFERS AS OTHER FINANCING SOURCES OR USES.

[3] A NUMBER OF ENTERPRISE FUNDS PREVIOUSLY REPORTED IN THE GOVERNMENTAL FUNDS, HAVE BEEN INCLUDED IN THE SUMMARY OF OPERATIONS (TABLE 13) OTHER SERVICE ENTERPRISES.

TABLE 13  
REVENUES AND EXPENDITURES OF CITIES  
GOVERNMENTAL FUNDS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1981

	TOTAL ALL UNITS		OVER 100,000		20,000 - 100,000		10,000 - 20,000		2,500 - 10,000		UNDER 2,500	
POPULATION - 1980	3,126,281		733,992		996,554		430,667		546,573		418,495	
TOTAL TAXABLE VALUATION	14,906,824,137		3,707,321,874		5,614,307,684		1,916,308,609		2,326,646,522		1,342,239,448	
TAX LEVY (COLLECTIBLE IN 1981)	342,447,545		115,626,513		97,149,814		42,356,750		49,370,916		37,943,552	
REVENUES BY SOURCE												
PROPERTY TAXES	\$ 277,273,465	20.5%	\$ 105,138,625	21.2%	\$ 77,305,866	21.3%	\$ 32,309,352	18.6%	\$ 36,770,487	18.6%	\$ 25,749,135	20.5%
FRANCHISE TAXES	26,342,049	1.9	23,128,071	4.6	2,091,887	0.6	938,132	0.5	129,202	0.1	54,757	0.1
LOCAL SALES TAXES	8,784,371	0.6	6,276,709	1.3	2,502,862	0.7	4,800	...	.....	...	.....	...
SPECIAL ASSESSMENTS	164,042,430	12.1	11,290,090	2.3	64,854,148	17.9	36,223,720	20.8	41,022,948	20.8	10,651,524	8.5
LICENSES AND PERMITS	24,294,427	1.8	7,791,660	1.6	8,243,381	2.3	2,913,603	1.7	3,271,302	1.6	2,074,481	1.7
FINES AND FORFEITS	12,966,181	1.0	5,352,462	1.1	3,806,489	1.0	1,325,837	0.8	1,726,221	0.9	755,172	0.6
INTERGOVERNMENTAL REVENUES												
FEDERAL	158,075,135	11.7	97,458,451	19.6	21,286,282	5.9	11,525,918	6.6	13,335,021	6.7	14,469,463	11.5
STATE	387,552,710	28.6	143,125,989	28.9	94,888,516	26.2	53,369,527	30.7	57,487,268	29.1	38,681,410	30.8
COUNTY	8,327,831	0.6	2,462,791	0.5	3,003,939	0.8	860,960	0.5	777,880	0.4	1,222,261	1.0
OTHER LOCAL GOVERNMENTS	31,344,389	2.3	17,512,663	3.5	3,743,864	1.0	1,448,218	0.8	4,689,405	2.4	3,950,239	3.1
TOTAL INTERGOVERNMENTAL	565,300,065	43.2	260,559,894	52.5	122,922,601	33.9	67,204,623	38.6	76,289,574	38.6	58,323,373	46.4
CHARGES FOR SERVICES [1][2]	67,212,419	5.0	20,862,498	4.2	17,880,057	4.9	6,894,260	4.0	11,031,325	5.6	10,544,479	8.4
INTEREST EARNINGS	121,305,067	8.9	26,746,253	5.4	47,249,087	13.1	19,948,290	11.4	18,752,272	9.5	8,609,165	6.8
MISCELLANEOUS REVENUES	67,779,900	5.0	28,732,640	5.8	15,436,948	4.3	6,311,697	3.6	8,467,009	4.3	8,831,606	7.0
TOTAL REVENUES [1][2]	\$1,355,300,574	100.0%	\$ 495,878,902	100.0%	\$ 362,293,326	100.0%	\$ 174,074,314	100.0%	\$ 197,460,340	100.0%	\$ 125,593,692	100.0%
PERCENT OF TOTAL		100.0%		36.6%		26.7%		12.8%		14.6%		9.3%
OTHER FINANCING SOURCES												
BORROWING	265,225,937		63,096,327		8,850,828		35,801,230		45,734,346		33,743,206	
TRANSFERS FROM ENTERPRISES	26,291,778		1,137,550		4,828,176		4,187,689		8,755,966		7,382,397	
ALL OTHER TRANSFERS	171,539,604		98,274,290		40,102,649		14,518,441		11,784,452		6,859,772	
TOTAL REVENUES AND OTHER SOURCES	\$1,818,357,893		\$ 658,387,069		\$ 494,074,979		\$ 228,581,674		\$ 263,735,104		\$ 173,579,067	
EXPENDITURES BY FUNCTION (INCLUDING CAPITAL OUTLAY)												
GENERAL GOVERNMENT	\$ 130,579,075	9.8%	\$ 43,389,391	8.8%	\$ 31,687,980	9.2%	\$ 15,253,599	8.7%	\$ 21,086,873	11.1%	\$ 19,161,232	14.5%
PUBLIC SAFETY	288,867,398	21.6	123,597,518	25.1	74,693,100	21.8	32,299,145	18.5	34,154,280	17.9	24,123,355	18.2
HIGHWAYS	296,364,326	22.2	72,769,972	14.8	93,989,411	27.4	44,667,689	25.6	53,945,628	28.3	30,991,626	23.4
SANITATION [1][2]	78,039,992	5.8	18,895,522	3.8	17,112,045	5.0	17,008,039	9.7	15,229,515	7.0	11,794,871	8.9
HEALTH	14,685,663	1.1	12,702,386	2.6	1,710,570	0.5	213,166	0.1	59,541	...	.....	...
LIBRARIES	24,988,180	1.9	14,637,711	3.0	3,309,955	1.0	2,786,460	1.6	3,259,733	1.7	994,321	0.8
RECREATION [2]	129,424,217	9.7	51,363,612	10.4	38,520,879	11.2	17,173,626	9.9	15,356,310	8.1	7,009,790	5.3
UNALLOCATED PENSION COSTS	7,730,546	0.6	2,011,757	0.4	1,048,379	0.3	1,470,992	0.8	1,763,046	0.9	1,436,372	1.1
UNALLOCATED COMM DEV BLOCK GRANTS	20,827,204	1.6	12,017,933	2.4	4,837,785	1.4	2,067,130	1.2	1,904,356	1.0	.....	...
URBAN REDEVELOPMENT AND HOUSING	72,110,138	5.4	60,452,189	12.2	3,917,886	1.1	1,573,256	0.9	6,166,807	3.2	.....	...
INSURANCE AND JUDGEMENTS	19,378,309	1.5	11,172,228	2.3	1,679,086	0.5	949,036	0.5	2,200,517	1.2	3,377,442	2.5
AIRPORTS [2]	11,148,064	0.8			2,158,801	0.6	5,360,076	3.1	2,628,511	1.4	1,000,676	0.7
MISCELLANEOUS EXPENDITURES [2]	91,233,750	6.8	37,750,162	7.6	18,706,386	5.5	9,052,622	5.2	9,153,690	4.8	16,580,890	12.5
INTEREST AND FISCAL CHARGES	107,587,957	8.1	28,220,618	5.7	32,834,286	9.6	16,386,901	9.4	19,212,800	10.1	10,933,352	8.3
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	40,903,136	3.1	4,250,378	0.9	16,792,336	4.9	8,422,913	4.8	6,323,515	3.3	5,113,994	3.8
TOTAL EXPENDITURES [1][2]	\$1,333,867,955	100.0%	\$ 493,221,377	100.0%	\$ 342,998,885	100.0%	\$ 174,684,650	100.0%	\$ 190,445,122	100.0%	\$ 132,517,921	100.0%
SUMMARY OF EXPENDITURES												
CURRENT EXPENDITURES	904,806,267	67.8	380,727,472	77.2	219,764,432	64.1	97,901,620	56.0	119,779,211	62.9	86,633,531	65.4
CAPITAL OUTLAY	429,061,688	32.2	112,493,905	22.8	123,234,453	35.9	76,783,030	44.0	70,665,911	37.1	45,884,389	34.6
TOTAL EXPENDITURES	\$1,333,867,955	100.0%	\$ 493,221,377	100.0%	\$ 342,998,885	100.0%	\$ 174,684,650	100.0%	\$ 190,445,122	100.0%	\$ 132,517,921	100.0%
OTHER FINANCING USES												
DEBT REDEMPTION	160,870,778		29,835,841		61,868,748		20,985,666		25,882,915		22,297,608	
TRANSFERS TO ENTERPRISE FUNDS	3,939,012		160,131		937,507		1,163,444		1,688,822		1,989,108	
ALL OTHER TRANSFERS	166,813,348		98,284,973		35,327,514		14,485,085		12,689,172		6,626,604	
TOTAL EXPENDITURES AND OTHER USES	\$1,667,491,093		\$ 621,502,322		\$ 441,132,654		\$ 211,318,845		\$ 230,106,031		\$ 163,431,240	

NOTE: ACCOUNTING CHANGES ATTRIBUTABLE TO NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING, STATEMENT 1 AND THE UNIFORM ACCOUNTING STANDARDS OF THE OFFICE OF THE STATE AUDITOR.

[1] DUE TO A CHANGE IN ACCOUNTING POLICY, SEWER IS SHOWN AS AN ENTERPRISE FUND RATHER THAN A GOVERNMENTAL FUND, STARTING IN 1980.

[2] A NUMBER OF ENTERPRISE FUND ACTIVITIES PREVIOUSLY SHOWN IN GOVERNMENTAL FUNDS, HAVE BEEN INCLUDED IN TABLE 12, ENTERPRISE FUNDS, IN 1981 FOR THE FIRST TIME.

EXAMPLES ARE AIRPORTS, SWIMMING POOLS, REFUSE COLLECTION, ARENAS, GOLF COURSES AND MANY OTHERS.

TABLE 14  
 OUTSTANDING BONDED INDEBTEDNESS OF CITIES BY COUNTY  
 FOR THE YEAR ENDED DECEMBER 31, 1981

NAME OF COUNTY	POPULATION	GENERAL OBLIGATION	TAX INCREMENT	SPECIAL ASSESSMENT	G.D. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING [1]
AITKIN	3,069	912,000	....	642,000	55,000	72,000	51,128	1,732,128	....
ANOKA	184,134	4,524,818	10,550,000	62,475,370	8,324,000	1,500,000	390,400	87,764,588	315,000
BECKER	10,009	269,000	85,000	3,675,700	315,000	460,000	105,372	4,910,072	....
BELTRAMI	12,428	1,292,000	....	3,945,000	620,000	....	75,000	5,932,000	1,365,000
BENTON	8,110	942,583	130,000	2,389,800	239,000	125,000	47,084	3,873,467	....
BIG STONE	4,656	1,598,000	....	345,000	3,486,000	32,000	36,342	5,497,342	....
BLUE EARTH	37,100	6,899,700	3,090,000	12,467,994	2,626,500	698,000	175,000	25,957,194	3,815,000
BROWN	20,778	2,989,800	300,000	5,841,000	3,265,000	265,000	8,189	12,668,989	....
CARLTON	15,976	1,058,000	....	777,931	3,070,000	325,000	221,678	5,452,609	325,000
CARVER	25,439	3,348,167	5,160,000	23,984,262	633,000	2,700,000	459,484	36,284,913	2,000,000
CASS	6,008	252,000	....	756,021	....	70,000	31,574	1,109,595	....
CHIPPEWA	8,502	730,000	550,000	1,546,604	2,424,396	....	53,065	5,304,065	....
CHISAGO	12,761	619,000	1,550,000	4,448,726	1,309,000	1,125,000	60,000	9,111,726	155,000
CLAY	39,017	2,603,397	635,000	22,102,434	6,523,200	5,388,000	51,365	37,303,396	515,000
CLEARWATER	2,505	....	....	714,500	53,000	343,000	....	1,110,500	....
COOK	1,289	215,000	....	936,000	....	30,000	....	1,181,000	....
COTTONWOOD	8,921	2,746,500	235,000	1,650,000	1,844,000	1,353,000	....	7,828,500	....
CROW WING	22,725	7,394,941	....	2,906,000	93,500	1,450,554	443,500	12,288,495	....
DAKOTA	182,052	16,814,544	1,695,000	136,971,899	11,890,000	1,425,000	1,611,000	170,407,443	13,335,000
DODGE	7,944	640,500	265,000	4,873,000	2,071,000	325,000	1,420,000	9,594,500	....
DOUGLAS	11,697	540,500	....	2,356,283	275,000	1,030,000	80,000	4,281,783	....
FARIBAUT	12,517	293,000	....	5,587,758	1,814,000	1,345,000	109,757	9,149,515	....
FILLMORE	13,130	3,009,000	....	4,769,500	1,555,000	1,056,000	153,098	10,542,598	985,000
FREEBORN	24,044	853,000	205,000	4,689,050	13,712,000	75,000	....	19,534,050	....
GOODHUE	23,803	6,131,000	485,000	8,558,081	1,520,000	1,505,000	1,417,000	19,616,081	....
GRANT	3,803	804,000	....	865,100	307,000	41,369	23,000	2,040,469	....
HENNEPIN	941,218	106,130,495	196,942,000	356,609,400	73,909,000	4,533,984	8,055,000	746,179,879	99,470,000
HOUSTON	10,027	1,890,000	....	1,713,031	550,000	120,000	14,598	4,287,629	....
HUBBARD	3,954	472,600	....	660,600	105,000	65,000	350,000	1,653,200	....
ISANTI	5,160	220,000	830,000	2,476,000	114,116	....	....	3,640,116	....
ITASCA	16,697	2,242,000	....	3,127,000	4,610,000	....	312,000	10,291,000	....
JACKSON	6,988	1,787,000	....	1,051,000	2,220,000	155,000	....	5,213,000	....
KANABEC	3,558	240,200	....	1,320,000	....	2,219,000	....	3,779,200	2,059,000
KANDIYOHI	21,610	2,290,000	230,000	8,788,351	14,630,000	1,575,000	28,160	27,541,511	1,855,000
KITSON	3,843	495,000	122,000	3,323,400	1,700,000	904,000	....	6,544,400	....
KOOCHICHING	10,604	478,082	....	1,253,000	1,199,000	104,000	15,270	3,049,352	....
LAC QUI PARLE	5,178	630,000	100,000	611,000	750,000	1,615,000	30,000	3,736,000	....
LAKE	7,239	723,000	....	213,000	230,000	659,000	625,000	2,450,000	....
LAKE OF THE WOODS	1,387	....	....	115,000	....	686,639	....	801,639	....
LE SUEUR	11,967	1,085,000	358,760	921,750	575,000	307,000	102,148	3,349,658	....
LINCOLN	3,816	1,657,000	....	110,000	43,300	833,000	639,408	3,282,708	620,000
LYON	18,261	1,235,057	85,000	4,256,388	8,878,250	1,713,000	169,862	16,337,557	20,000
MAHNOKEN	1,782	64,750	....	295,000	....	145,000	....	504,750	....
MARSHALL	5,841	357,000	....	3,927,406	....	89,000	12,126	4,385,532	....
MARTIN	17,238	851,445	45,000	10,023,000	2,945,000	3,940,000	460,000	18,264,445	1,995,000
MC LEOD	18,906	3,763,000	650,000	11,967,000	3,049,000	7,750,000	34,737	27,213,737	1,760,000

NOTE: [1] REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BONDS AND INCLUDED IN THE TOTAL INDEBTEDNESS.

TABLE 14  
 OUTSTANDING BONDED INDEBTEDNESS OF CITIES BY COUNTY  
 FOR THE YEAR ENDED DECEMBER 31, 1981

NAME OF COUNTY	POPULATION	GENERAL OBLIGATION	TAX INCREMENT	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING [1]
MEEKER	10,153	1,052,758	....	1,730,007	1,305,000	320,000	382,000	4,789,765	....
MILLE LACS	7,347	451,000	3,030,000	3,486,000	150,000	1,380,000	143,000	8,640,000	....
MORRISON	12,019	88,081	....	6,145,529	649,000	90,535	145,000	7,118,145	....
MOWER	28,673	6,832,072	215,000	2,741,000	333,000	2,808,000	64,993	12,994,065	3,565,000
MURRAY	5,484	277,000	....	556,000	95,000	25,000	....	953,000	....
NICOLLET	19,816	1,165,000	73,900	6,400,000	2,545,000	485,000	173,667	10,842,567	970,000
NOBLES	14,708	1,631,700	150,000	7,631,000	3,469,000	864,400	70,000	13,816,100	865,000
NORMAN	4,715	158,000	160,000	3,250,977	1,159,000	385,000	4,000	5,116,977	1,155,000
OLMSTED	65,660	2,690,000	5,935,000	11,502,500	637,000	1,316,000	7,700,000	29,780,500	....
OTTER TAIL	22,596	2,920,000	645,000	6,776,825	1,378,500	676,000	461,262	12,857,587	945,000
PENNINGTON	9,684	3,402,000	....	3,075,000	1,420,000	65,000	42,420	8,004,420	....
PINE	7,609	151,000	....	583,693	1,349,000	93,000	106,484	2,283,177	....
PIPESTONE	7,812	522,000	....	744,481	315,000	45,000	23,575	1,650,056	....
POLK	22,659	3,820,000	....	10,773,000	6,567,000	682,000	1,008,398	22,850,398	2,585,000
POPE	5,091	826,000	....	60,000	249,000	....	....	1,135,000	....
RAMSEY	451,402	116,042,500	22,800,000	96,135,600	12,115,000	2,855,000	1,710,000	251,658,100	17,395,000
RED LAKE	2,794	126,000	146,000	630,000	239,700	....	....	1,141,700	....
REDWOOD	11,430	1,486,600	228,397	4,506,250	2,084,685	2,650,000	200,000	11,155,932	....
RENVILLE	11,423	1,983,422	....	4,311,430	294,635	77,500	....	6,666,987	....
RICE	31,279	2,187,000	317,250	14,391,000	1,642,000	1,425,000	453,130	20,415,380	345,000
ROCK	6,187	133,500	227,000	665,650	646,833	250,000	26,400	1,949,383	....
ROSEAU	4,789	120,000	....	4,876,100	1,685,000	727,000	....	7,408,100	....
SCOTT	30,108	1,913,000	1,045,000	32,505,000	820,000	3,630,000	147,919	40,260,919	11,340,000
SHERBURNE	10,936	1,105,000	....	10,595,377	....	980,000	98,000	12,778,377	835,000
SIBLEY	7,302	693,000	135,000	2,849,800	1,318,000	160,000	531,000	5,686,800	720,000
ST LOUIS	172,499	14,758,289	6,155,000	9,834,277	46,258,065	1,453,000	970,000	79,428,631	5,655,000
STEARNS	72,408	4,826,000	745,000	35,055,135	5,983,000	2,310,000	777,313	49,696,448	....
STEELE	21,931	265,000	....	12,624,000	1,005,000	7,965,000	86,100	21,945,100	....
STEVENS	7,265	885,000	....	120,000	1,395,000	27,246	157,436	2,584,682	....
SWIFT	7,271	822,000	1,095,000	426,000	401,000	1,265,000	....	4,009,000	....
TODD	9,093	1,031,000	....	1,743,760	1,472,000	9,600	17,200	4,273,560	20,000
TRAVERSE	3,148	985,000	....	1,890,000	....	....	....	2,875,000	....
WARASHA	11,784	2,055,000	....	7,098,000	3,795,000	453,000	....	13,401,000	85,000
WADENA	7,114	540,000	....	1,025,000	96,000	665,000	790,000	3,116,000	....
WASECA	11,628	1,012,000	....	1,291,356	1,325,000	260,000	133,941	4,022,297	....
WASHINGTON	94,938	6,566,000	455,000	49,092,000	6,051,000	....	1,658,000	63,822,000	3,690,000
WATONWAN	7,952	745,000	11,000	2,891,000	320,000	435,000	15,000	4,417,000	35,000
WILKIN	5,315	3,051,000	105,000	1,895,466	750,134	70,000	10,170	5,881,770	....
WINONA	33,513	1,643,500	495,000	4,497,900	905,000	85,000	9,000	7,635,400	....
WRIGHT	22,820	3,098,000	760,000	17,010,840	3,815,000	919,000	1,440,000	27,042,840	....
YELLOW MEDICINE	8,235	1,346,000	144,000	1,332,504	2,445,000	84,661	479,482	5,831,647	....
STATE TOTAL	3,126,281	389,497,501	269,370,307	1,117,785,796	302,014,814	88,343,488	37,906,235	2,204,918,141	180,994,000

NOTE: [1] REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BONDS AND INCLUDED IN THE TOTAL INDEBTEDNESS.



TABLE 15  
PUBLIC SERVICE ENTERPRISES OF CITIES  
SUMMARY OF OPERATIONS

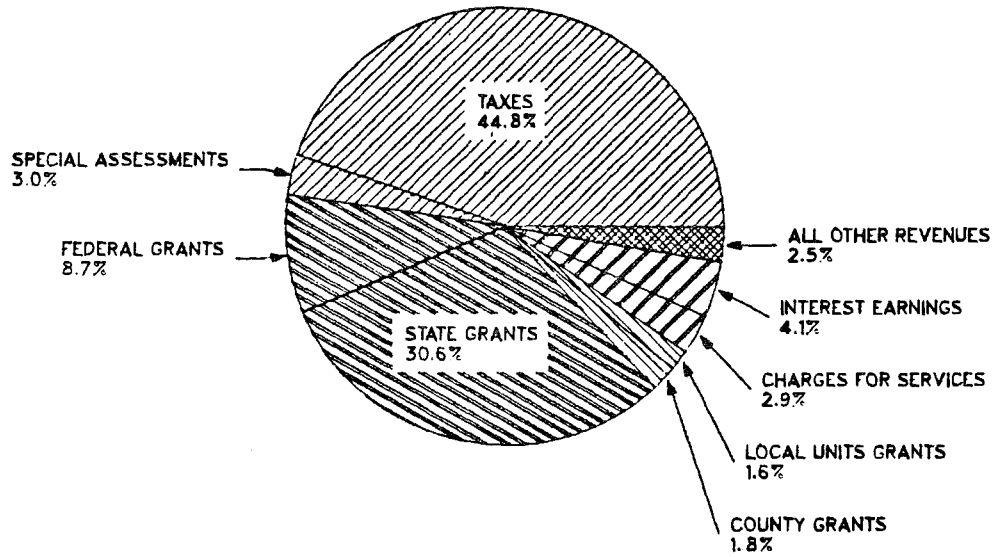
	1981		1980	
	AMOUNT	%	AMOUNT	%
<b>WATER UTILITIES</b>				
OPERATING REVENUES	109,042,152	100.0	104,960,729	100.0
OPERATING EXPENSES	105,429,608	96.7	98,645,366	94.0
INCOME FROM OPERATIONS	3,612,544	3.3	6,315,363	6.0
<b>SEWER UTILITIES</b>				
OPERATING REVENUES	86,835,196	100.0	68,530,693	100.0
OPERATING EXPENSES	92,078,881	106.0	72,109,262	105.2
[LOSS] FROM OPERATIONS	[5,243,685]	[6.0]	[3,578,569]	[5.2]
<b>ELECTRIC UTILITIES</b>				
OPERATING REVENUES	205,751,343	100.0	187,687,869	100.0
OPERATING EXPENSES	178,983,150	87.0	162,964,783	86.8
INCOME FROM OPERATIONS	26,768,193	13.0	24,723,086	13.2
<b>HEAT UTILITIES</b>				
OPERATING REVENUES	11,931,251	100.0	11,637,657	100.0
OPERATING EXPENSES	12,744,701	106.8	11,594,711	99.6
INCOME [LOSS] FROM OPERATIONS	[813,450]	[6.8]	42,946	0.4
<b>GAS UTILITIES</b>				
OPERATING REVENUES	47,499,205	100.0	40,971,731	100.0
OPERATING EXPENSES	45,509,737	95.8	39,654,173	96.8
INCOME FROM OPERATIONS	1,989,468	4.2	1,317,558	3.2
<b>HOSPITALS</b>				
OPERATING REVENUES	92,951,632	100.0	87,072,063	100.0
OPERATING EXPENSES	92,691,187	99.7	85,826,291	98.6
INCOME FROM OPERATIONS	260,445	0.3	1,245,772	1.4
<b>NURSING HOMES</b>				
OPERATING REVENUES	32,127,628	100.0	26,784,605	100.0
OPERATING EXPENSES	31,397,938	97.7	25,326,489	94.6
INCOME FROM OPERATIONS	729,690	2.3	1,458,116	5.4
<b>LIQUOR STORES</b>				
SALES	146,152,224	100.0	140,869,427	100.0
COST OF SALES	100,547,355	68.8	96,345,807	68.4
GROSS PROFIT	45,604,869	31.2	44,523,620	31.6
OPERATING EXPENSES	34,986,009	23.9	33,008,222	23.4
INCOME FROM OPERATIONS	10,618,860	7.3	11,515,398	8.2
<b>OTHER SERVICE ENTERPRISES [1]</b>				
OPERATING REVENUES	40,815,313	100.0	1,275,127	100.0
OPERATING EXPENSES	38,433,386	94.2	1,303,678	102.2
INCOME [LOSS] FROM OPERATIONS	2,381,927	5.8	[28,551]	[2.2]

NOTE: [1] THE "OTHER SERVICE ENTERPRISES" INCLUDES ALL OTHER ENTERPRISE FUNDS THAT WERE SHOWN IN CITY GOVERNMENTAL FUNDS PRIOR TO 1981. THESE INCLUDE AIRPORTS, ARENAS, REFUSE COLLECTION, SWIMMING POOLS, GOLF COURSES, ETC.

REVENUES, EXPENDITURES, AND DEBT  
OF  
THE TOWNS

FIGURE 7  
THE TOWNS – MARCH 1982

REVENUES 68,906,279



EXPENDITURES 65,042,400

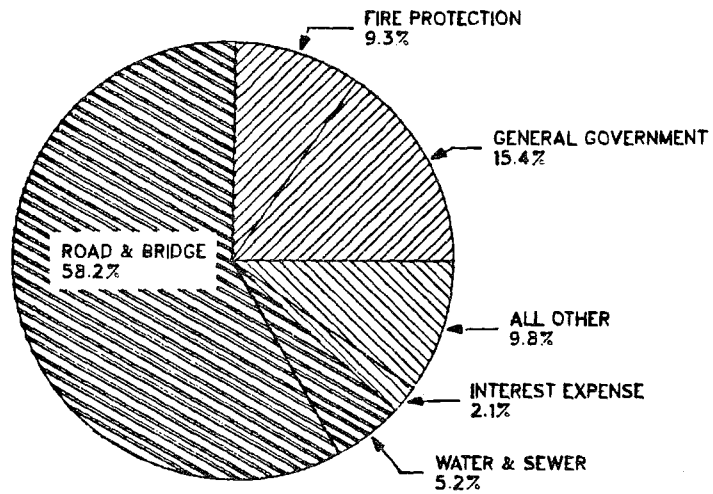


FIGURE 8  
THE TOWNS  
GOVERNMENTAL REVENUES AND EXPENDITURES

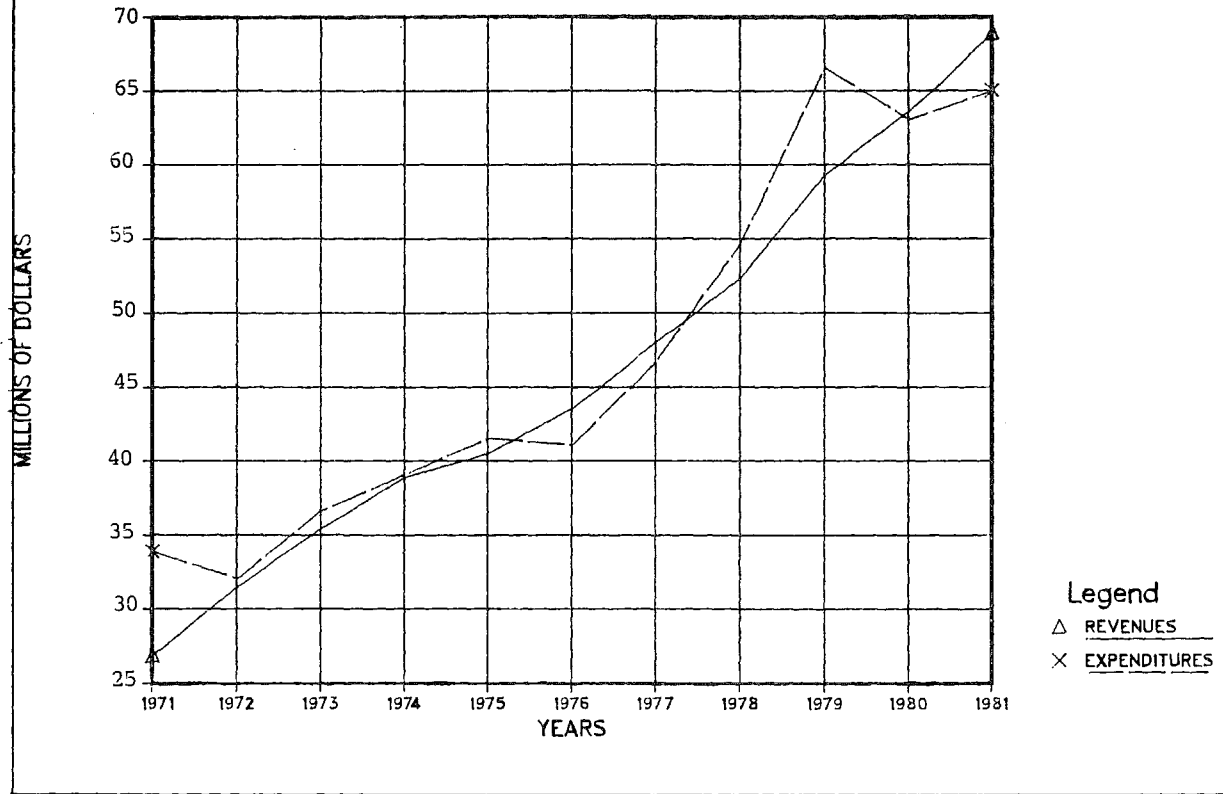


FIGURE 9  
THE TOWNS  
OUTSTANDING BONDED INDEBTEDNESS

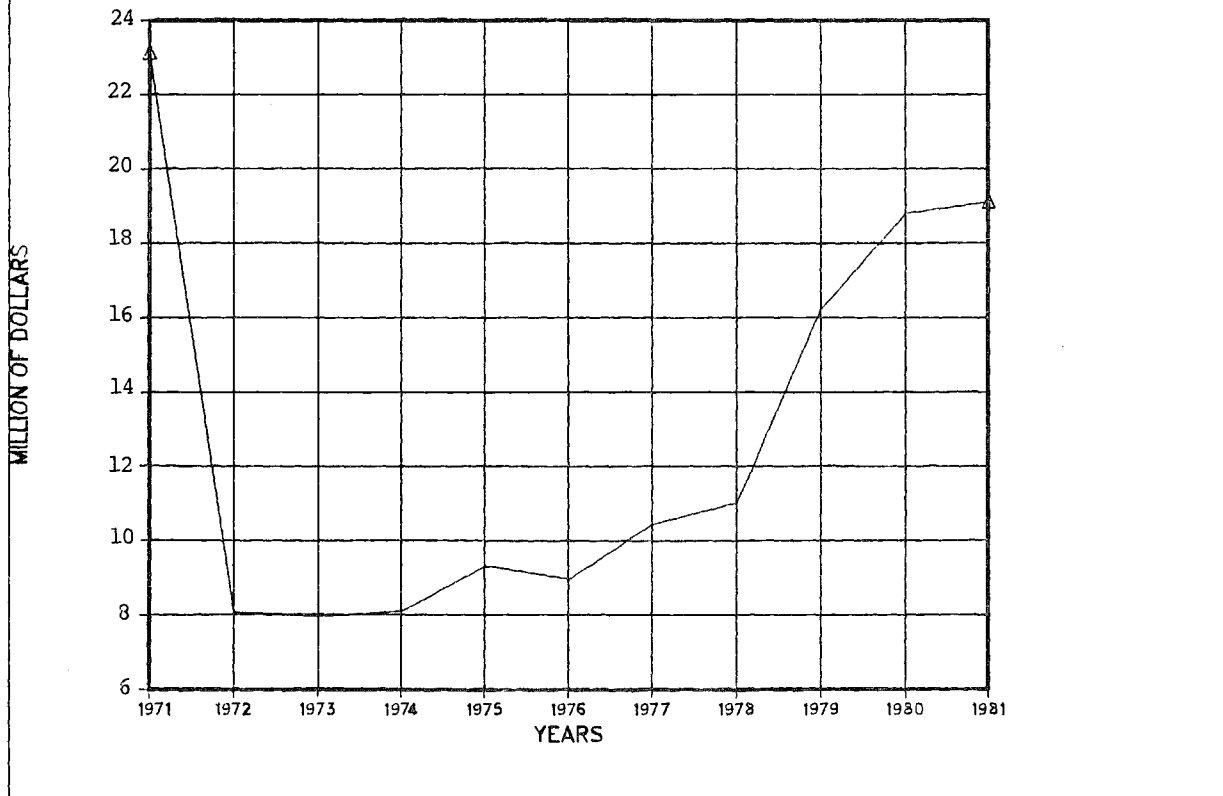




TABLE 16  
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF THE TOWNS  
FOR THE FISCAL YEARS ENDED MARCH 1, 1978, 1979, 1980, 1981 AND 1982

GOVERNMENTAL FUNDS	1978		1979		1980		1981		1982	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
POPULATION	811,751		810,210		810,266		931,850		931,999	
NUMBER OF TOWNS	1,793		1,792		1,793		1,794		1,795	
TAXABLE VALUATION	3,537,548,845		3,795,162,520		4,382,353,784		5,290,286,455		6,570,508,851	
TAX LEVY	21,456,226		23,772,904		26,723,469		32,917,687		40,263,276	
REVENUES										
TAXES	16,504,660	34.3	19,946,539	38.1	22,978,663	38.8	26,808,288	42.1	30,827,863	44.8
SPECIAL ASSESSMENTS	1,136,289	2.4	1,186,734	2.3	1,383,211	2.3	1,215,686	1.9	2,053,247	3.0
INTERGOVERNMENTAL REVENUES										
FEDERAL: REVENUE SHARING	5,030,034	10.5	4,878,877	9.3	5,014,400	8.5	5,207,334	8.2	5,581,570	8.1
ALL OTHER	841,089	1.7	1,809,730	3.5	1,640,673	2.8	391,004	.6	422,789	.6
STATE: ALL GRANTS & AIDS	20,599,802	42.9	20,221,518	38.6	22,427,015	37.8	24,050,333	37.8	21,062,016	30.6
COUNTY: HIGHWAY	287,926	.6	198,009	.4	369,352	.6	262,424	.4	516,399	.7
ALL OTHER GRANTS	245,912	.5	259,552	.5	311,651	.5	268,871	.4	758,802	1.1
LOCAL UNITS: GRANTS	213,199	.4	111,339	.2	124,090	.2	235,058	.4	1,104,388	1.6
TOTAL INTERGOVERNMENTAL REVENUES	27,217,962	56.6	27,479,025	52.5	29,887,181	50.4	30,415,024	47.8	29,445,964	42.7
ALL OTHER REVENUES	3,209,449	6.7	3,741,186	7.1	5,061,613	8.5	5,200,879	8.2	6,579,205	9.5
TOTAL REVENUES	48,068,360	100.0	52,353,484	100.0	59,310,668	100.0	63,639,877	100.0	68,906,279	100.0
EXPENDITURES										
[INCLUDING CAPITAL OUTLAY]										
GENERAL GOVERNMENT	7,027,516	15.0	7,956,693	14.5	8,531,856	12.8	10,157,931	16.1	9,998,918	15.4
FIRE PROTECTION	3,864,131	8.3	4,045,412	7.4	4,360,244	6.5	5,095,388	8.1	6,070,692	9.3
ROAD & BRIDGE	29,384,019	62.9	35,793,555	65.4	42,118,585	63.3	37,326,785	59.2	37,877,056	58.2
WATER & SEWER	1,833,111	3.9	1,507,536	2.8	4,869,648	7.3	3,689,164	5.8	3,370,707	5.2
INTEREST EXPENSE	596,212	1.3	599,235	1.1	836,603	1.3	1,154,836	1.8	1,355,746	2.1
ALL OTHER EXPENDITURES	4,011,684	8.6	4,787,913	8.8	5,842,454	8.8	5,645,819	9.0	6,369,281	9.8
TOTAL EXPENDITURES	46,716,673	100.0	54,690,344	100.0	66,559,390	100.0	63,069,923	100.0	65,042,400	100.0
SUMMARY OF EXPENDITURES										
CURRENT EXPENDITURES	37,276,000	79.8	43,261,362	79.1	50,729,104	76.2	49,090,175	77.8	53,888,617	82.9
CAPITAL OUTLAY	9,440,673	20.2	11,428,982	20.9	15,830,286	23.8	13,979,748	22.2	11,153,783	17.1
TOTAL EXPENDITURES	46,716,673	100.0	54,690,344	100.0	66,559,390	100.0	63,069,923	100.0	65,042,400	100.0
SUMMARY OF BONDED INDEBTEDNESS TRANSACTIONS										
OUTSTANDING MARCH 1,	8,958,141		10,442,511		11,014,380		16,246,454		18,801,806	
ISSUED	2,733,608		1,893,167		5,770,258		4,888,966		2,126,300	
PAID	1,334,213		1,250,904		805,136		989,260		1,932,634	
TRANSFERS & ADJUSTMENTS	84,975		[70,394]		266,952		[1,344,354] [1]		111,296	
OUTSTANDING END OF THE YEAR	10,442,511		11,014,380		16,246,454		18,801,806		19,106,768	

NOTE: [1] INCLUDES \$1,547,266 TOWN OF STUNTZ TRANSFERRED TO CITIES IN 1980.

TABLE 17  
 CLASSIFICATION OF TOWN RECEIPTS BY COUNTY  
 FOR THE YEAR ENDED MARCH 1, 1982

NAME OF COUNTY	TAXABLE VALUATION	TAX LEVY PAYABLE		SPECIAL ASSMNTS	--INTERGOVERNMENTAL REVENUE--				ALL OTHER REVENUE	TOTAL REVENUE	BORROW-ING	OTHER NON REVENUE	TOTAL RECEIPTS
		1979	TAXES		STATE	FEDERAL	--- COUNTY ---	HIGHWAY					
AITKIN	54463275	494118	372080	18472	289661	72853	7096	8858	45024	814044	....	61748	875792
ANDKA	43439892	310617	201900	7862	214926	120734	1495	18013	116299	681229	191747	439713	1312689
BECKER	79802912	579909	454370	1330	411293	174642	2049	16363	42715	1102762	18000	57161	1177923
BELTRAMI	46092468	388700	292691	962	205356	77491	10412	39370	47029	673311	....	17168	690479
BENTON	39592078	242445	152045	....	163100	45056	2780	1629	8064	372674	....	7000	379674
BIG STONE	33275844	145612	119140	1880	57931	20061	....	1399	6880	207291	....	....	207291
BLUE EARTH	156332141	606915	499444	2546	251125	79203	2905	10796	40993	887012	3000	133772	1023784
BROWN	101296619	385329	303798	....	159915	48942	12816	15	13392	538878	16175	22919	577972
CARLTON	45244642	366987	287901	19138	239008	59364	....	17335	208390	831136	....	3453	834589
CARVER	65679901	376526	278788	100382	221249	57376	....	4874	133149	795818	83120	91100	970038
CASS	77423352	5721962	427098	9607	319560	102041	4991	29492	99072	991861	....	50010	1041871
CHIPPEWA	71786660	446210	325161	....	128959	49103	....	....	29342	532565	6000	39535	578100
CHISAGO	49534512	458149	354693	....	300586	62642	....	17579	88132	823632	....	245252	1068884
CLAY	88927444	405480	327018	6010	176266	59710	4021	11788	56110	640923	....	80131	721054
CLEARWATER	26296394	125769	102617	....	109369	34531	....	10430	49481	306428	....	36329	342757
COOK	2978382	9501	8670	....	131717	2730	....	....	8524	151641	15000	....	166641
COTTONWOOD	111211357	551377	474664	....	144019	45179	....	50	27170	691082	102883	16422	810387
CROW WING	72552953	611040	514294	....	414375	106474	265	8344	127238	1170990	....	276161	1447151
DAKOTA	64286621	470943	338914	67974	235742	53836	7147	4392	81075	789080	....	15252	804332
DODGE	75904480	388425	285009	....	150359	43394	....	....	29657	508419	8923	74083	591425
DOUGLAS	83562306	745275	455455	51409	344200	98775	....	5679	79082	1034600	....	193268	1227868
FARIBAULT	155380156	538602	447213	....	200380	51808	....	150	30686	730237	3000	110198	843435
FILLMORE	88469697	912318	685571	....	332899	122660	9500	17428	72928	1240986	....	129071	1370057
FREEBORN	149700582	510238	405529	5346	233264	64921	....	5172	48965	763197	44353	118879	926429
GOODHUE	123860460	1198616	870532	....	472970	143841	....	....	94074	1581417	70000	181721	1833138
GRANT	44235068	222772	178835	2180	85355	26044	1260	2281	12945	308900	....	56330	365230
HENNEPIN	7459538	81329	63214	804	57503	3870	4867	10365	42335	182958	....	....	182958
HOUSTON	48863531	538583	384162	....	297384	53336	6800	5486	45350	792518	6514	5029	804061
HUBBARD	59987892	296423	234364	1368	165975	51308	8689	16504	53903	532111	....	132892	665003
ISANTI	51198398	258666	155774	....	299341	92240	229	1647	22829	572060	....	67779	639839
ITASCA	177443660	950202	880170	....	947520	233326	3309	136247	916982	3117554	857726	494852	4470132
JACKSON	137344259	570927	476041	561	162730	54461	6	15340	30692	739831	5000	42702	787533
KANABEC	22145836	100563	68523	495	100347	39045	455	3632	24354	236851	....	34122	270973
KANDIYOHI	116278168	697555	499007	35348	286301	84081	275	261	40205	945478	15800	40837	1002115
KITTSOON	50732514	268700	235822	827	77569	67236	508	9575	28267	419804	49735	40992	510531
LAC QUI PARLE	66566471	386583	290041	810	142974	45182	291	1030	21649	501977	13414	34337	549728
LAKE	12972601	130514	96975	....	116129	28001	143	54249	46896	342393	....	27	342420
LE SUEUR	64991090	376737	291539	3	146386	45751	....	312	28617	512608	....	12523	525131
LINCOLN	41622849	268898	208586	....	110900	40915	....	23	10936	371360	....	30319	401679
LYON	80994437	305413	242065	573	140050	46418	1857	....	23601	454564	9000	17635	481199
MAHONNEN	16893124	136062	102645	....	85183	24201	1903	4251	7634	225817	....	28481	254298
MARSHALL	76149919	445042	374980	4604	194672	165567	7879	29097	37300	814099	2500	82478	899077
MARTIN	156298643	485620	409597	....	148831	49168	304	6339	25308	639547	....	16971	656518
MC LEOD	76579242	370271	259342	....	172977	53856	300	1811	54024	542310	12066	67270	621646
MEEKER	82128343	795010	572303	5477	293372	90242	1900	16092	28354	1007740	....	163117	1170857
MILLE LACS	33739178	169687	109694	4672	161062	59925	....	4243	36703	376299	3500	183487	563286

TABLE 18  
CLASSIFICATION OF TOWN DISBURSEMENTS BY COUNTY  
FOR THE YEAR ENDED MARCH 1, 1982

NAME OF TOWNSHIP	POPULATION	CURRENT EXPENSE						TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	OTHER NON CURRENT	TOTAL DISBURSEMENTS
		GENL GOVT	FIRE	ROAD AND BRIDGE	PAID TO COUNTY FOR ROADS	INTEREST PAYMENTS	ALL OTHER					
AITKIN	9849	157739	55285	361492	30217	12350	27301	644384	95701	6672	68457	815214
ANOKA	11973	191228	39760	175993	6835	1787	171885	587488	288446	....	316238	1192172
BECKER	19327	168812	84258	555298	17816	496	133964	960644	101833	14650	59138	1136265
BELTRAMI	15421	112791	67792	197480	19315	....	20926	418304	123787	....	122197	663288
BENTON	11205	58901	45101	134841	6923	1469	21365	268600	45900	6031	10421	330952
BIG STONE	6011	45243	20209	92991	16885	....	9469	184797	5303	....	22273	212373
BLUE EARTH	15223	100616	86162	459039	12943	22373	65098	746231	159539	35071	86343	1027184
BROWN	7907	78241	27816	371173	1754	4835	14245	498064	57962	30660	13494	600180
CARLTON	12464	91507	54884	329598	85601	11335	130332	703257	46079	13734	111403	874473
CARVER	11615	120526	36814	305440	3710	60406	135573	662469	150649	49500	175789	1038407
CASS	14571	215992	111115	340413	15228	360	76639	759747	85469	3000	95070	943286
CHIPPEWA	5654	69144	39285	370503	2042	1958	11624	494556	39667	20047	34876	589146
CHISAGO	12956	96028	85622	436365	221	8788	45434	672458	247916	5000	185777	1111151
CLAY	10310	97882	47067	247909	126205	2808	35451	557322	62588	7092	70890	697892
CLEARWATER	6155	61492	57390	118751	12134	....	19432	269199	9512	....	50249	328960
COOK	600	12537	12618	883	567	579	98063	125247	94555	16666	....	236468
COTTONWOOD	5893	92916	47532	371042	21145	14671	46649	593955	124837	37098	42515	798405
CROW WING	15454	199962	95583	523246	23276	408	80150	922625	220133	3500	259245	1405503
DAKOTA	12230	110865	103304	349131	3338	28946	57929	653513	31811	72200	20863	778387
DODGE	6829	66568	43973	326548	429	7571	55653	500742	8520	35532	84255	629049
DOUGLAS	16230	127570	152738	364484	108030	2756	223931	979509	23472	10500	24204	1255505
FARIBAUT	7197	59187	31809	534641	12468	1696	16885	656686	60518	21000	117420	855624
FILLMORE	9695	114819	37177	877473	9175	9502	83398	1131544	85307	19729	84981	1321561
FREERORN	12285	93010	70945	435179	6201	4525	38101	647961	91266	52797	167996	960020
GOODHUE	14548	127837	70081	973978	7623	6961	74243	1260723	346236	14967	75193	1697119
GRANT	3368	42705	26376	120945	28518	....	14471	233015	14330	....	88589	335934
HENNEPIN	1766	35968	10747	68375	....	....	34736	149826	55116	....	....	204942
HOUSTON	8355	84854	47911	528450	21401	3204	53466	739286	46944	5000	1227	792457
HUBBARD	10073	126987	55649	208376	6020	....	38004	435036	49846	....	178578	663460
ISANTI	18557	72608	63432	348697	....	104	36736	521577	50370	....	43836	615783
ITASCA	31796	372940	194216	376678	60718	46407	550512	1601471	1625296	2000	352081	3580848
JACKSON	6702	70205	42550	368201	6657	9253	29468	526334	50066	69397	116576	762373
KANABEC	8603	51296	27225	139524	2292	712	22046	243095	9351	2588	28436	283470
KANDIYOHI	15153	102166	135650	321959	166804	11743	29015	767337	99876	35466	7647	910326
KITTSOON	2814	55363	14357	153957	75320	425	30431	329853	88388	7000	112292	537533
LAC QUI PARLE	5414	80524	35413	249814	17001	3502	25240	411494	59649	24988	26784	522915
LAKE	3672	68225	12505	160302	5833	....	50873	297738	20662	....	69684	388084
LE SUEUR	10417	74738	85905	221212	3491	3970	32588	421904	21351	14946	73480	531681
LINCOLN	4391	50337	20136	198188	2146	....	14664	285471	43735	....	38494	367700
LYON	6946	63044	40092	247642	4945	18	31421	387162	41684	1500	48996	479342
MAHNOHEN	3620	30863	16829	100912	43706	....	19910	212220	45935	....	5590	263745
MARSHALL	7181	90230	46093	303835	79249	2201	55020	576628	73838	14289	80176	744931
MARTIN	7384	71774	34236	272518	13645	9207	34324	435704	36005	74714	66886	613309
MC LEOD	10751	101201	43385	208890	57326	603	23939	435344	59775	7084	56022	558225
NEEKER	10732	90079	79351	272593	191934	5232	46758	685947	138153	32891	236663	1093654
MILLE LACS	11085	52512	34107	193284	16411	2305	21618	320237	80167	5000	144369	549773



TABLE 17  
CLASSIFICATION OF TOWN RECEIPTS BY COUNTY  
FOR THE YEAR ENDED MARCH 1, 1982

NAME OF COUNTY	TAXABLE VALUATION	TAX LEVY	SPECIAL TAXES	--INTERGOVERNMENTAL REVENUE--				ALL OTHER REVENUE	TOTAL REVENUE	BORROWING	OTHER NON REVENUE	TOTAL RECEIPTS	
		PAYABLE 1979		ASSMNTS	STATE	FEDERAL	--- COUNTY --- HIGHWAY OTHER						
MORRISON	57432763	568964	385899	2011	347198	96969	3970	3926	83584	923557	7645	81019	1012221
MOWER	122460190	659925	535386	1186	244063	85694	1065	16	31711	899121	26859	41594	967574
MURRAY	86555190	453048	360668	....	175250	48067	....	35	20747	604767	....	7635	612402
NICOLLET	75221985	361144	290639	1784	168926	37119	498	894	42586	542446	22689	24795	589930
NORLES	108767288	490905	424314	520	149231	43884	445	122	16664	635180	4000	18796	657976
NORMAN	64001395	239821	193867	....	100381	32022	1092	7918	21413	356693	14300	27710	398703
NORMAN	138161941	904540	651809	18675	487651	127301	....	1569	57442	1344447	25941	25295	1395683
OTTER TAIL	146078939	1585771	1165641	4138	648777	199381	2191	7949	219168	2247245	....	296633	2543878
PENNINGTON	30818004	110622	85681	....	65154	33964	56	....	13516	198371	....	16627	214998
PINE	42170626	320265	253069	....	236830	74473	570	14164	53103	632209	....	49717	681926
PIPESTONE	45476935	260110	212581	....	83387	27381	....	....	3477	326826	4218	12700	343744
POLK	130807103	1012577	837000	....	298512	101276	1102	3777	73605	1315272	4500	10466	1330238
POPE	51841815	338702	252362	336	160465	40270	7552	4772	15220	480977	....	....	480977
RAMSEY	28218402	180633	114359	1443346	185729	26250	....	....	1589263	3358947	566858	....	3925805
RED LAKE	20770312	153510	123267	....	51270	40000	684	6648	4685	226554	....	....	226554
REDWOOD	134796397	541833	458213	....	195905	57518	....	271	31126	743033	5000	11187	759220
RENVILLE	150482281	532554	439063	....	234719	69502	1918	624	24877	770703	17820	44196	832719
RICE	87566590	497594	359582	....	248091	80190	....	601	20783	709247	37662	8631	755540
ROCK	67852222	353091	299430	....	105535	29358	....	50	17793	452166	....	27922	480088
ROSEAU	40969070	208329	165612	....	129977	44173	....	9627	14166	363555	....	7384	370939
SCOTT	69265888	213440	133311	2989	200935	69938	2020	6661	65539	481393	12380	102799	596572
SHERRBURNE	53122561	484922	328024	....	266636	68820	....	4899	40622	709001	....	5000	714001
SIBLEY	96897023	408609	302132	....	200811	51871	4225	1090	26298	586427	....	24358	610785
ST LOUIS	173790208	1704106	1394638	4346	1700125	253385	303560	80252	833449	4569755	163761	269922	5003438
STEARNS	187600564	1863848	1283435	9639	978091	290742	....	6244	194239	2762390	45292	124213	2931895
STEELE	82735315	307474	217139	304	190094	41061	1936	106	26094	476734	5000	88629	570363
STEVENS	50743138	207048	169270	130	83720	25141	24	1967	6408	286660	4500	....	291160
SWIFT	73132941	344645	278693	413	136156	39740	418	2969	16008	474397	8000	19974	502371
TODD	57927319	445586	295763	805	293023	93706	38188	....	29893	751378	....	65779	817157
TRAVERSE	46032773	143012	125972	....	47054	16323	....	....	15740	205089	....	....	205089
WABASHA	60472600	380532	285496	....	184519	59100	769	4960	61395	596239	20364	33025	649628
WADENA	18322130	89290	61585	....	92462	32716	20	....	18059	204842	....	15936	220778
WASECA	81598505	290851	236606	2160	125454	31311	....	....	36638	432169	....	10000	442169
WASHINGTON	91798547	1016324	746502	122919	573803	91600	....	6770	432019	1973613	193000	61305	2227918
WATONWAN	85218875	279440	237084	....	95612	30623	7439	9726	25166	405650	....	73434	479084
WILKIN	64435895	209127	180877	1515	70970	23077	....	442	17136	294017	....	8093	302110
WINONA	71112638	635657	458537	....	344410	84813	100	8182	97694	993736	103000	92533	1189269
WRIGHT	163295604	1389564	1011549	79780	894634	200168	10634	5194	246642	2448601	50000	288306	2786907
YELLOW MEDICINE	80836990	429243	354534	5611	165666	53892	19471	8436	17270	624880	....	15863	640743
STATE TOTAL	6570508851	30827863	21062016	2053247	6004359	516399	758802	683593	68906279	2880245	5964002	77750526	

TABLE 18  
 CLASSIFICATION OF TOWN DISBURSEMENTS BY COUNTY  
 FOR THE YEAR ENDED MARCH 1, 1982

NAME OF TOWNSHIP	----- CURRENT EXPENSE -----										TOTAL DISBURSEMENT	
	POPU- LATION	GENL GOVT	FIRE	ROAD AND BRIDGE	PAID TO COUNTY FOR ROADS	INTEREST PAYMENTS	ALL OTHER	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION		OTHER NON CURRENT
MORRISON	17294	189299	118200	429109	19345	648	53480	810081	139279	....	82867	1032227
MOWER	11717	94827	60109	689561	21994	7468	36402	910361	59216	48387	14754	1032718
MURRAY	6023	77094	51234	337593	4998	4270	12039	487228	52376	29452	12965	582021
NICOLLET	7104	47022	48158	238123	16704	8421	49406	407834	56548	80547	13848	558777
NORLES	7132	76072	40496	295019	5273	5251	43344	465455	87206	44205	49795	646661
NORMAN	4664	56172	35416	194523	5827	548	37627	330113	27359	11800	30000	399272
OLMSTED	25442	140406	184131	570270	81139	4524	90218	1070688	239869	....	30094	1340651
OTTER TAIL	29143	301378	134987	1138924	71721	3598	117002	1767610	315290	23380	405443	2511723
PENNINGTON	5574	39472	26701	54377	12698	....	11682	144930	6349	....	11719	162998
PINE	12669	139220	51967	342243	16281	....	51226	600937	65783	....	19374	686094
PIPESTONE	3950	41176	24741	158914	7504	1253	9957	243545	16739	4712	41121	306117
POLK	12185	143747	91287	736428	4088	4389	96110	1076049	122729	21482	139033	1359293
POPE	6566	81722	49927	208357	5481	2460	16339	364286	36728	2670	43237	446921
RANSEY	5921	142946	54320	139254	....	683546	403411	1423477	1412259	945000	....	3780736
RED LAKE	2677	32943	19021	68792	24470	1300	17396	163922	15330	19288	176	198716
REDWOOD	7911	94577	50586	478152	16991	4443	57482	702231	24489	13500	33564	773784
RENVILLE	8978	105079	44418	484801	33333	2040	43492	713163	35712	36714	51501	837090
RICE	14821	83574	96686	436786	2249	718	30967	650980	47154	20305	47783	766222
ROCK	4444	60040	51571	221254	870	2323	12342	348400	33089	11100	37937	430526
ROSEAU	7399	62902	37269	175639	35836	251	23327	335224	6831	....	11455	353510
SCOTT	14730	107690	74492	270566	2718	....	41953	497419	88098	....	63173	648690
SHERRBURNE	14549	96851	43629	338840	2775	....	30852	512947	109910	....	14274	637131
SIBLEY	8146	73892	43982	333776	5471	4780	53873	515774	30965	12000	18000	576739
ST LOUIS	46881	791953	332128	1078919	55731	51905	1058476	3369112	825681	252099	263695	4710587
STEARNS	45755	384284	307680	1329163	....	2891	246699	2270717	401823	10186	191275	2874001
STEELE	8397	66634	31886	237635	23524	3112	28831	391622	54123	8500	79143	533388
STEVENS	4057	32977	36026	141998	18181	1720	14479	245381	9512	4500	15500	274893
SWIFT	5649	71653	36864	303751	17317	1543	17906	449034	26801	9971	2583	488389
TODD	16074	108852	85864	324865	62651	1464	23856	607552	147502	20500	74533	850087
TRAVERSE	2394	29146	24705	63765	24576	....	16911	159103	4292	....	25368	188763
WABASHA	8023	55825	60512	408242	784	3149	30033	558545	36005	30364	32777	657691
WADENA	6814	46401	28629	88436	4040	....	14649	182155	7124	....	20156	209435
WASECA	6816	39909	30423	235970	18233	534	26570	351639	50034	15446	29697	446816
WASHINGTON	18607	281514	140114	357784	92955	155970	412885	1441222	358304	156620	105099	2061245
WATONWAN	4474	52648	33984	172317	8650	12969	15428	295996	35431	65184	43041	439652
WILKIN	3337	47936	20111	91970	27507	....	16758	204282	27077	51	35917	267327
WINONA	12678	111862	94730	547145	16329	24417	59048	853531	220722	34953	96187	1205393
WRIGHT	36419	292518	128055	967132	25128	40158	139445	1592436	578032	88901	327693	2587062
YELLOW MEDICINE	6203	76615	41369	295345	14498	8217	20888	456932	25469	21928	100002	604331
STATE TOTAL	931999	9238860	5456893	29303981	2161368	1355746	6371769	53888617	11153783	2816054	6908292	74766746

TABLE 19  
 OUTSTANDING INDEBTEDNESS OF TOWNS BY COUNTY  
 FOR THE YEAR ENDED MARCH 1, 1982

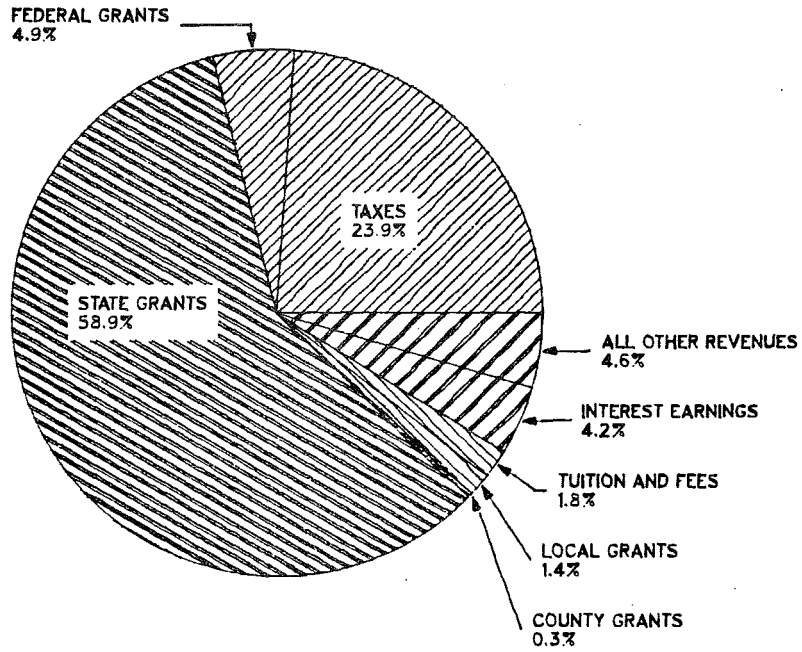
NAME OF COUNTY	POPULATION	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	ALL OTHER	TOTAL INDEBTEDNESS
AITKIN	9,849	.....	.....	.....	47,154	47,154
ANOKA	11,973	160,000	31,000	.....	.....	191,000
BECKER	19,327	.....	.....	.....	.....	.....
BELTRAMI	15,421	.....	.....	.....	.....	.....
BENTON	11,205	.....	.....	.....	16,460	16,460
BIG STONE	6,011	.....	.....	.....	.....	.....
BLUE EARTH	15,223	.....	60,000	.....	105,398	165,398
BROWN	7,907	.....	.....	.....	8,333	8,333
CARLTON	12,464	21,000	158,824	.....	48,554	228,378
CARVER	11,615	82,000	790,000	.....	80,000	952,000
CASS	14,571	.....	.....	.....	.....	.....
CHIPPEWA	5,654	.....	.....	.....	.....	.....
CHISAGO	12,956	90,000	.....	.....	.....	90,000
CLAY	10,310	.....	36,000	.....	.....	36,000
CLEARWATER	6,155	.....	.....	.....	.....	.....
COOK	600	.....	.....	.....	.....	.....
COTTONWOOD	5,893	.....	.....	.....	139,000	139,000
CROW WING	13,454	.....	.....	.....	.....	.....
DAKOTA	12,230	7,900	471,000	.....	5,000	483,900
DODGE	6,829	.....	.....	.....	.....	.....
DOUGLAS	16,230	.....	.....	.....	28,000	28,000
FARIBAULT	7,197	.....	.....	.....	.....	.....
FILLMORE	9,695	10,000	.....	.....	61,364	71,364
FREERORN	12,285	3,000	.....	.....	.....	3,000
GOODHUE	14,548	.....	.....	.....	43,770	43,770
GRANT	3,368	.....	.....	.....	.....	.....
HENNEPIN	1,766	.....	.....	.....	.....	.....
HOUSTON	8,355	5,000	.....	.....	29,000	34,000
HUBBARD	10,073	.....	.....	.....	.....	.....
ISANTI	18,557	.....	.....	.....	.....	.....
ITASCA	31,796	936,000	.....	.....	.....	936,000
JACKSON	6,702	.....	.....	.....	10,000	10,000
KANABEC	8,603	.....	.....	.....	2,242	2,242
KANDIYOHI	15,153	9,500	219,200	.....	.....	228,700
KITSON	2,814	.....	.....	.....	.....	.....
LAC QUI PARLE	5,414	.....	.....	.....	.....	.....
LAKE	3,672	.....	130,000	.....	.....	130,000
LE SUEUR	10,417	54,000	.....	.....	.....	54,000
LINCOLN	4,391	.....	.....	.....	.....	.....
LYON	6,946	.....	.....	.....	.....	.....
MAHONMEN	3,620	.....	.....	.....	.....	.....
MARSHALL	7,181	.....	.....	.....	.....	.....
MARTIN	7,384	45,000	50,000	.....	29,400	124,400
MC LEOD	10,751	.....	.....	.....	.....	.....
MEEKER	10,732	.....	50,000	.....	.....	50,000
MILLE LACS	11,085	15,000	.....	.....	.....	15,000
MORRISON	17,294	.....	.....	.....	.....	.....
MOWER	11,717	.....	.....	.....	8,990	8,990
MURRAY	6,023	.....	.....	.....	10,000	10,000
NICOLLET	7,104	.....	.....	.....	.....	.....
NOBLES	7,132	.....	.....	.....	.....	.....
NORMAN	4,664	.....	.....	.....	6,000	6,000
OLMSTED	25,442	.....	.....	.....	.....	.....
OTTER TAIL	29,143	17,000	5,200	.....	.....	22,200
PENNINGTON	5,574	.....	.....	.....	.....	.....
PINE	12,669	.....	.....	.....	.....	.....
PIPESTONE	3,950	.....	.....	.....	.....	.....
POLK	12,185	.....	.....	.....	.....	.....
POPE	6,566	.....	.....	.....	.....	.....
RAMSEY	5,921	.....	10,595,000	.....	.....	10,595,000
RED LAKE	2,677	.....	.....	.....	.....	.....
REDWOOD	7,911	21,000	.....	.....	5,000	26,000
RENVILLE	8,978	.....	.....	.....	.....	.....
RICE	14,821	.....	.....	.....	.....	.....
ROCK	4,444	.....	.....	.....	33,300	33,300
ROSEAU	7,399	.....	.....	.....	.....	.....
SCOTT	14,730	.....	.....	.....	.....	.....
SHERBURNE	14,549	.....	.....	.....	.....	.....
SIRLEY	8,146	45,000	.....	.....	.....	45,000
ST LOUIS	46,881	377,465	.....	12,296	11,160	400,921
STEARNS	45,755	10,000	.....	.....	.....	10,000
STEELE	8,397	.....	.....	.....	27,500	27,500
STEVENS	4,057	.....	.....	.....	.....	.....
SWIFT	5,649	.....	.....	.....	.....	.....
TODD	16,074	.....	.....	.....	.....	.....
TRAVERSE	2,394	.....	.....	.....	.....	.....
WABASHA	8,023	.....	.....	.....	.....	.....
WADENA	6,814	.....	.....	.....	.....	.....
WASECA	6,816	.....	.....	.....	.....	.....
WASHINGTON	18,607	340,800	2,110,000	.....	8,000	2,458,800
WATONWAN	4,474	129,810	.....	.....	69,842	199,652
WILKIN	3,337	.....	.....	.....	.....	.....
WINDONA	12,678	.....	16,000	.....	409,767	425,767
WRIGHT	36,419	562,000	125,000	.....	50,000	737,000
YELLOW MEDICINE	6,203	.....	12,539	.....	.....	12,539
STATE TOTAL	931,999	2,941,475	14,859,763	12,296	1,293,234	19,106,768

TOTALS DO NOT INCLUDE SHORT TERM DEBT WHICH TOTALLED \$1,385,516 AND OTHER LIABILITIES WHICH TOTALLED \$1,902,091 ON MARCH 1, 1982.

REVENUES, EXPENDITURES, AND DEBT  
OF  
THE SCHOOL DISTRICTS

FIGURE 10  
 THE SCHOOL DISTRICTS - 1981  
 JUNE 30, 1982

REVENUES \$2,464,978,065



EXPENDITURES \$2,402,535,171

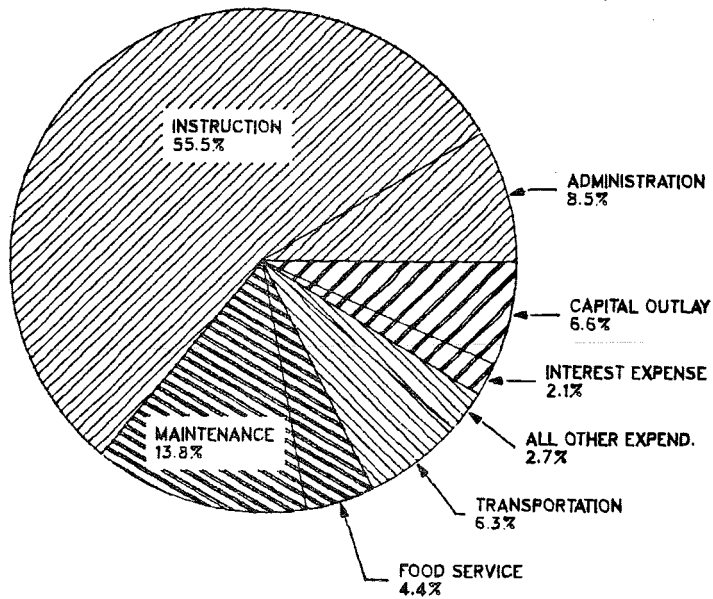


FIGURE 11  
THE SCHOOL DISTRICTS  
REVENUES AND EXPENDITURES

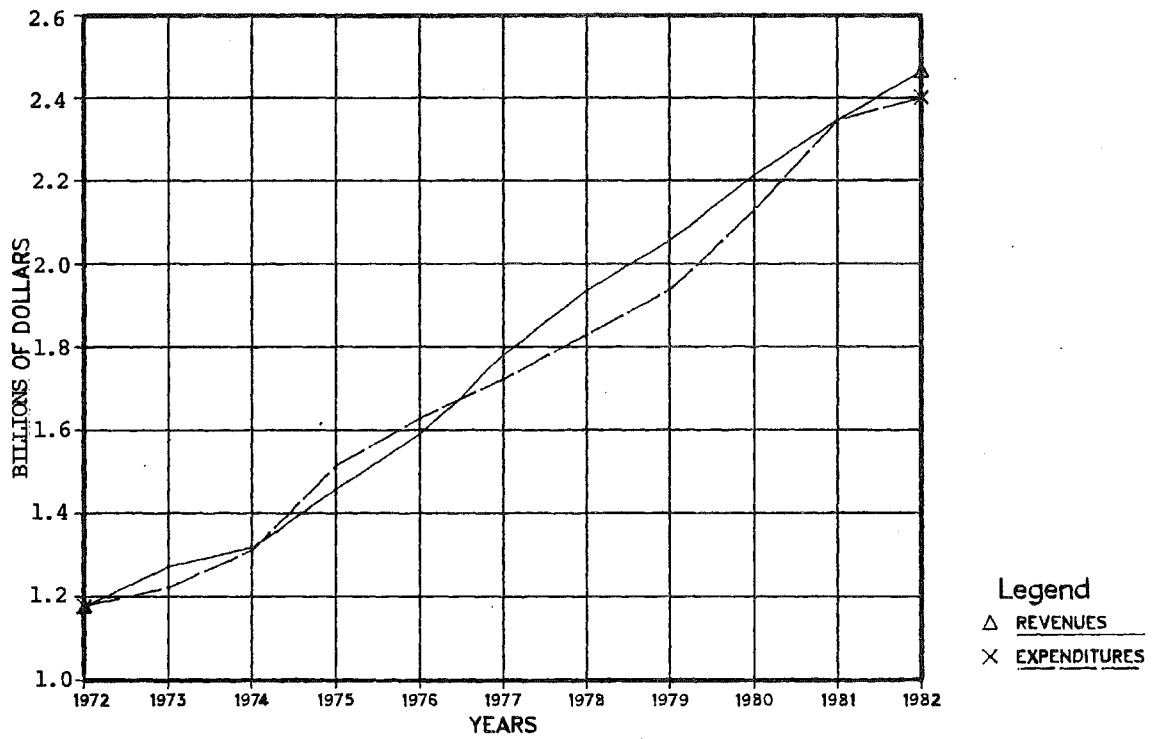


FIGURE 12  
THE SCHOOL DISTRICTS  
OUTSTANDING BONDED INDEBTEDNESS

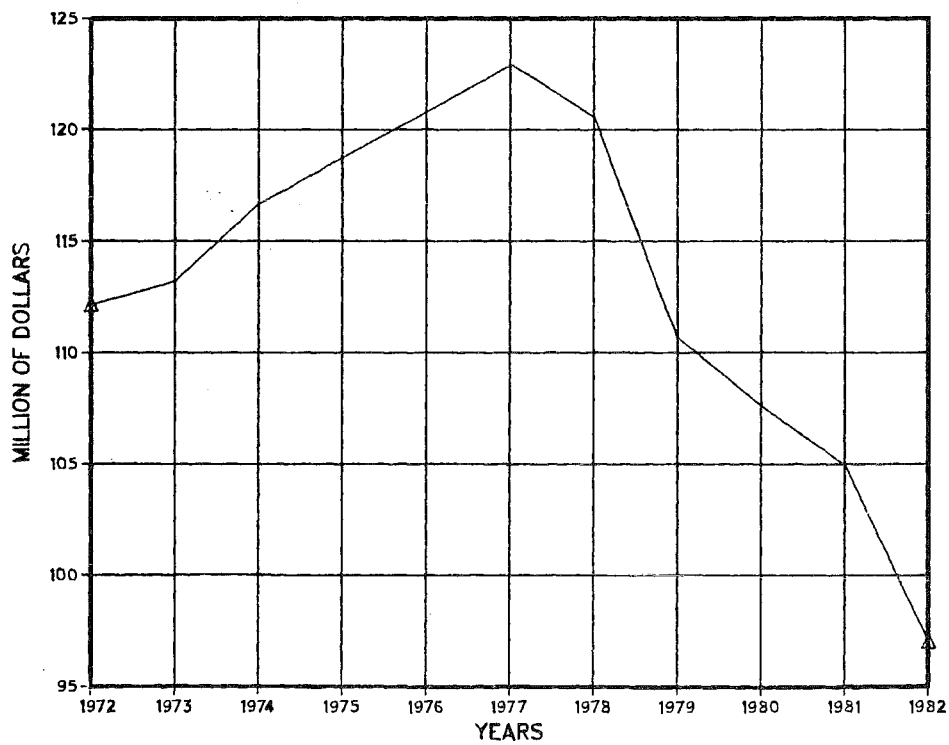


TABLE 20  
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF THE SCHOOL DISTRICTS  
FOR THE FISCAL YEARS ENDED JUNE 30, 1978, 1979, 1980, 1981 AND 1982

GOVERNMENTAL FUNDS	1978		1979		1980		1981 [1]		1982	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>REVENUES</b>										
TAXES	634,221,652	32.7	639,046,164	31.1	662,441,468	29.9	640,102,610	27.3	589,922,191	23.9
<b>INTERGOVERNMENTAL REVENUES</b>										
FEDERAL GRANTS	106,634,366	5.5	114,911,134	5.6	131,587,351	5.9	145,387,749	6.2	121,382,518	4.9
STATE GRANTS	1,040,538,991	53.7	1,091,361,135	53.1	1,172,494,350	52.9	1,260,457,312	53.6	1,452,603,744	58.9
COUNTY GRANTS	4,554,437	.3	4,477,763	.2	6,697,224	.3	9,348,915	.4	7,687,355	.3
LOCAL UNIT GRANTS	17,762,814	.9	17,793,548	.8	18,919,288	.9	15,554,755	.7	33,969,379	1.4
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,169,490,608</b>	<b>60.4</b>	<b>1,228,543,580</b>	<b>59.7</b>	<b>1,329,698,213</b>	<b>60.0</b>	<b>1,430,748,731</b>	<b>60.9</b>	<b>1,615,642,996</b>	<b>65.5</b>
ALL OTHER REVENUES	134,050,445	6.9	188,647,485	9.2	222,811,709	10.1	277,437,413	11.8	259,412,878	10.6
<b>TOTAL REVENUES</b>	<b>1,937,762,705</b>	<b>100.0</b>	<b>2,056,237,229</b>	<b>100.0</b>	<b>2,214,951,390</b>	<b>100.0</b>	<b>2,348,288,754</b>	<b>100.0</b>	<b>2,464,978,065</b>	<b>100.0</b>
<b>EXPENDITURES</b>										
<b>CURRENT EXPENDITURES</b>										
ADMINISTRATION	55,820,388	3.0	59,612,996	3.1	65,777,057	3.1	156,580,415	6.7	204,473,702	8.5
INSTRUCTION	1,012,799,875	55.3	1,062,777,194	54.8	1,142,493,482	53.6	1,146,941,537	48.9	1,333,287,284	55.5
OPERATION & MAINTENANCE	169,482,860	9.3	180,013,485	9.3	197,529,971	9.3	179,505,019	7.6	332,618,024	13.9
TRANSPORTATION	90,512,280	4.9	99,007,351	5.1	116,836,610	5.5	138,810,726	5.9	151,990,808	6.3
FOOD SERVICES	76,139,237	4.2	87,500,384	4.5	93,688,318	4.4	107,672,912	4.6	105,985,839	4.4
INTEREST EXPENSE	57,735,190	3.2	55,790,311	2.9	57,537,248	2.7	52,702,541	2.2	50,900,837	2.1
UNALLOCATED EXPENDITURES	217,524,879	11.9	238,430,632	12.3	268,745,606	12.6	384,456,600	16.4	64,604,985	2.7
<b>TOTAL CURRENT EXPENDITURES</b>	<b>1,680,014,709</b>	<b>91.8</b>	<b>1,783,132,353</b>	<b>92.0</b>	<b>1,942,608,292</b>	<b>91.2</b>	<b>2,166,669,750</b>	<b>92.3</b>	<b>2,243,861,479</b>	<b>93.4</b>
TOTAL CAPITAL OUTLAY	151,020,187	8.2	155,427,905	8.0	187,827,495	8.8	181,250,171	7.7	158,673,692	6.6
<b>TOTAL EXPENDITURES</b>	<b>1,831,034,896</b>	<b>100.0</b>	<b>1,938,560,258</b>	<b>100.0</b>	<b>2,130,435,787</b>	<b>100.0</b>	<b>2,347,919,921</b>	<b>100.0</b>	<b>2,402,535,171</b>	<b>100.0</b>
<b>SUMMARY OF BONDED INDEBTEDNESS TRANSACTIONS</b>										
OUTSTANDING JULY 1:	1,229,295,273		1,205,530,784		1,106,437,611		1,075,825,329		1,049,192,855	
ADJUSTMENTS	[7,390,319] [2]		[72,513,698]		1,184,022		1,228,523		[17,034,837]	
ISSUED	116,463,011		60,957,301		54,442,151		57,108,197		24,985,607	
PAID	132,837,181		87,536,776		86,238,455		84,969,194		86,769,480	
OUTSTANDING JUNE 30:	1,205,530,784		1,106,437,611		1,075,825,329		1,049,192,855		970,374,145	

NOTE: [1] THE DATA FOR 1981 AND 1982 IS NOT COMPARABLE TO PREVIOUS YEARS DUE TO CLASSIFICATION CHANGES MADE BY THE DEPARTMENT OF EDUCATION.

[2] OUTSTANDING INDEBTEDNESS FOR JUNE 30, 1978 WAS TAKEN FROM THE COUNTY AUDITORS REPORTS OF INDEBTEDNESS AS OF DECEMBER 31, 1977. DATA FOR THE FOLLOWING YEARS WERE TAKEN FROM THE DEPARTMENT OF EDUCATION "FINANCIAL REPORTS".

TABLE 21  
REVENUES AND EXPENDITURES OF THE SCHOOL DISTRICTS  
FOR THE YEAR ENDED JUNE 30, 1982

	SCHOOL DISTRICTS	A.V.T.I.	TOTAL
	-----	-----	-----
REVENUES			
TAXES	587,624,269	2,297,922	589,922,191
INTERGOVERNMENTAL REVENUES			
FEDERAL GRANTS	106,802,054	14,580,464	121,382,518
STATE GRANTS	1,335,482,191	117,121,553	1,452,603,744
COUNTY GRANTS	7,687,355	....	7,687,355
LOCAL UNITS GRANTS	30,789,903	3,179,476	33,969,379
TOTAL INTERGOVERNMENTAL REVENUES	1,480,761,503	134,881,493	1,615,642,996
TUITION, FEES AND ADMISSIONS	23,494,282	20,485,199	43,979,481
MISCELLANEOUS REVENUES			
INTEREST EARNINGS	94,792,115	8,280,086	103,072,201
ALL OTHER REVENUES	93,069,707	19,291,489	112,361,196
TOTAL REVENUES	2,279,741,876	185,236,189	2,464,978,065
BORROWING	24,876,753	108,854	24,985,607
TOTAL REVENUES AND BORROWING	2,304,618,629	185,345,043	2,489,963,672
EXPENDITURES			
CURRENT EXPENDITURES			
ADMINISTRATION	192,029,043	12,444,659	204,473,702
INSTRUCTION	1,222,663,850	110,623,434	1,333,287,284
MAINTENANCE	311,856,526	20,761,498	332,618,024
FOOD SERVICE	103,979,477	2,006,362	105,985,839
TRANSPORTATION	151,955,562	35,246	151,990,808
UNALLOCATED EXPENDITURES	51,284,765	13,320,220	64,604,985
INTEREST EXPENSE	47,761,430	3,139,407	50,900,837
TOTAL CURRENT EXPENDITURES	2,081,530,653	162,330,826	2,243,861,479
CAPITAL OUTLAY			
BUILDING CONSTRUCTION	51,872,979	1,855,085	53,728,064
ALL OTHER CAPITAL OUTLAY	90,081,109	14,864,519	104,945,628
TOTAL CAPITAL OUTLAY	141,954,088	16,719,604	158,673,692
TOTAL EXPENDITURES	2,223,484,741	179,050,430	2,402,535,171
DEBT REDEMPTION	79,394,128	7,375,352	86,769,480
TOTAL EXPENDITURES AND DEBT REDEMPTION	2,302,878,869	186,425,782	2,489,304,651



TABLE 22  
 OUTSTANDING BONDED INDEBTEDNESS OF SCHOOL DISTRICTS  
 JUNE 30, 1982  
 STATE DEPARTMENT OF EDUCATION  
 BONDED DEBT DISTRICT TYPES 1,2,3,4,6

DST-TYPE NUM	ENDING BALANCE	DST-TYPE NUM	ENDING BALANCE
001-01 AITRIA	4,425,000	227-01 CHATFIELD	
001-01 MINNEAPOLIS	60,075,322	228-01 HARMONY	530,000
002-01 HILL CITY	1,550,113	229-01 LANEBORE	140,000
004-01 MC BRIDGE	535,000	232-01 PETERSDALE	80,000
006-01 SOUTH ST. PAUL	4,340,000	233-01 FRESTON-FOUNTAIN	270,000
011-01 ANOKA	22,020,000	234-01 FUSFORD	675,000
012-01 CENTENNIAL	10,209,274	235-01 WYCKOFF	595,000
013-01 COLLINGWOOD HEIGHTS	2,625,000	237-01 SPRING VALLEY	140,000
014-01 FRIDLEY	2,590,000	238-01 MABEL-CANTON	
015-01 ST. FRANCIS	10,747,000	240-01 BLUE EARTH	65,000
015-01 SPRING LAKE PARK	12,130,374	241-01 ALBERT LEA	4,735,000
021-01 AUDUBON	1,400,000	242-01 ALDEN	105,000
022-01 PETERIT LAKES	4,000,000	243-01 FARMERS	235,000
023-01 FRAZEE-VERGAS	345,000	244-01 FREEDOM	83,000
024-01 LAKE PARK	330,000	245-01 CLEVELAND	420,000
025-01 FINE POINT		252-01 CANON FALLS	1,270,000
031-01 BEEMING	13,112,954	253-01 COONING	225,000
032-01 BLACKBURN	360,000	254-01 KENYON	305,000
036-01 MELLINGER	60,000	255-01 FINE ISLAND	485,000
038-01 RED LAKE		256-01 RED WING	2,560,000
047-01 SAUK RAPIDS	3,070,000	259-01 WASHINGTON	60,000
051-01 POLEY	845,000	260-01 ZUMBERTA	335,000
057-01 FEARNSLEY		261-01 ASHLEY	1,070,000
058-01 CLINTON		262-01 BARRETT	10,000
060-01 BRACKVILLE		263-01 ELBOW LAKE	250,000
062-01 CRITCHEL	555,000	264-01 HERMAN	125,000
070-01 LAKE CRYSTAL	1,000,000	265-01 GIFFMAN	
072-01 MAPLETON		270-01 HOPKINS-GOLDEN V	7,720,000
075-01 ST. CLAIR	39,000	271-01 ELGIN	15,150,000
077-01 HANNAH	5,950,000	272-01 DEER PRairie	13,720,000
079-01 CARLEN CITY		273-01 EDINA	8,455,000
079-01 AMCOY-COOTHUNDE	50,000	274-01 MINNETONKA	3,040,000
081-01 COMPTON		277-01 WESTMINSTER	2,515,000
084-01 SLEEPY EYE	2,005,000	278-01 CROOK	2,315,000
085-01 SPRINGFIELD	455,000	279-01 CSSEB	23,495,000
088-01 NEW ULM-HANSKA	1,205,000	280-01 STICHEL	
091-01 EARLHAM	5,744,642	281-01 ROBEINSDALE	
093-01 CARLTON	708,000	282-01 ST. ANTHONY VILL	2,360,000
094-01 CLOQUET	2,116,000	283-01 ST. LOUIS PARK	
095-01 CEDARHILL	471,000	284-01 WAZATA	5,130,000
097-01 WOODS LAKE	105,000	285-01 ERICKSON CENTER	945,000
097-01 FISK	2,710,000	287-01 SUBURBAN HENNA. C	
100-01 WRENTHAM	1,645,000	284-01 HOUSTON	585,000
109-01 MCRACKEN-YOUNG AM	5,815,322	287-01 SPRING GROVE	
110-01 WACONIA	1,794,000	289-01 CALEDOONIA	950,000
111-01 WATERTOWN-MAYER	2,053,270	300-01 LA CRESCENT	1,105,000
112-01 CHASKA	7,260,000	301-01 AKELBY	555,000
114-01 FARMUS	225,000	306-01 LACRTE	165,000
115-01 CASS LAKE	225,000	308-01 NEVIS	
115-01 FILLMORE	455,000	309-01 FARM RAPIDS	1,650,000
117-01 FINE RIVER	1,885,000	314-01 ERAHAM	1,200,000
119-01 FEMER	825,000	315-01 COLERAINE	
119-01 WALKER-HACKENSACK	775,000	317-01 DEEP RIVER	4,115,000
124-01 CLAIR CITY	475,000	318-01 GRAND RAPIDS	425,000
127-01 MAYNARD	300,000	319-01 NASHWALK-KEEWATI	850,000
128-01 MILWAUKEE	40,000	323-02 FRANKLIN	
127-01 MONTEVIDEO		324-01 JACKSON	5,240,000
132-01 NORTH BRANCH	3,280,000	325-01 LAKEFIELD	410,000
139-01 RUSH CITY	605,000	328-01 STICK VALLEY	30,000
140-01 TAYLORS FALLS	215,000	330-01 HERON LAKE-OKASE	635,000
141-01 CHISAGO LAKES	4,305,000	332-01 MORA	2,045,000
145-01 CLYDEMAN-FELTON	355,000	333-01 EGLIVIE	1,025,000
146-01 FARMERVILLE	205,000	341-01 ATWATER	675,000
147-01 CILKORTH	687,000	345-01 NEW LONDON-SPICE	180,000
150-01 FAHLEY	715,000	346-01 FAYMOND	360,000
152-01 WOODHEAD	3,340,400	347-01 WILLMAR	3,445,000
154-01 CONVENT	435,055	351-01 HALLICK	60,000
161-01 CLEARBROOK		352-01 HUNDELOTT-ST. VIN	
162-01 EAGLEY	350,000	353-01 MARLTAD	1,575,000
166-01 COOK COUNTY	390,000	354-01 MENAHEY	20,000
173-01 MOUNTAIN LAKE	755,000	356-01 LANCASTER	365,000
175-01 WESTBROOK	350,000	361-01 INTERNATIONAL FA	595,000
177-01 WINEY	1,600,000	362-01 LITTLECRK-BIG F	145,000
178-01 STOFEN-JEFFERS	310,000	363-01 SOUTH KEEWICHIW	8,942,840
181-01 BRAINERD	1,814,000	371-01 BELLINGHAM	40,000
182-01 CROSSBY-IRONTON	3,004,000	376-01 MARIETTA	25,000
186-01 PEQUOT LAKES	3,440,000	377-01 MADISON	525,000
191-01 EURNVILLE	21,540,000	378-01 DANSON-ECYD	2,285,000
192-01 FARMINGTON	3,075,000	381-01 LAKE SUPERIOR	
194-01 LAKEVILLE	9,125,000	390-01 LAKE OF THE WOOD	25,000
195-01 FANDOLPH	520,000	391-01 CLEVELAND	500,000
196-01 ROSEMOUNT	34,630,000	392-01 LE CENTER	1,270,000
197-01 WEST ST. PAUL	6,660,000	393-01 LE SUELF	1,245,000
199-01 INVER GROVE-PINE	3,730,000	394-01 MONTGOMERY-LCNSD	3,055,000
200-01 HASTINGS	5,940,000	395-01 WATERVILLE-ELYSI	1,150,000
201-01 CLAREMONT	635,000	402-01 HENDRICKS	325,000
202-01 CROCK CENTER	970,000	403-01 IVANHOE	80,000
203-01 HAYFIELD	495,000	404-01 LAKE BEAUFORT	115,000
204-01 WASSON-MANTORVILLE	540,000	408-01 VERCI	
205-01 WEST CEDAR	200,000	409-01 TYLER	160,000
206-01 ALEXANDRIA	3,511,428	411-01 FALTON	
207-01 FRANKLIN	880,000	412-01 COITTONWOOD	55,000
207-01 EVANVILLE	110,000	413-01 MARSHALL	2,050,000
208-01 MENSINGTON	30,000	414-01 MINNETONKA	280,000
213-01 CSARIS	525,000	415-01 LYND	115,000
217-01 ERICELVA	50,000	417-01 TRACY	1,060,000
219-01 DELAVAN		418-01 RUSSELL	20,000
219-01 FLOWERS	25,000	421-01 EDWINTON	
222-01 MESTER-WALTERS	75,000	422-01 CLEAOC	4,475,000
223-01 MINNESOTA LAKE		423-01 HUTCHINSON	2,095,000
224-01 WELLS	135,000	424-01 LESTER PRairie	340,000
225-01 WINNEBAGO	35,000	425-01 SILVER LAKE	375,000

TABLE 22  
 OUTSTANDING BONDED INDEBTEDNESS OF SCHOOL DISTRICTS  
 JUNE 30, 1982  
 STATE DEPARTMENT OF EDUCATION  
 BONDED DEBT DISTRICT TYPES 1,2,3,4,6

DST-TYPE NUH	ENDING BALANCE	DST-TYPE NUH	ENDING BALANCE
425-01 STEWART		633-01 LAMEERTON	490,000
427-01 WINSTEC		635-01 PILGRIM	170,000
432-01 HANCOCK	330,000	636-01 MORENA	290,000
435-01 WAUVEU	120,000	637-01 FREDWOOD FALLS	425,000
436-01 ALVAPACK	810,000	638-01 SANECON	
437-01 ARGYLE	525,000	640-01 WABASSO	
440-01 MIDDLE RIVER	230,000	641-01 WALNUT GROVE	125,000
441-01 NEWFOLDEN	725,000	646-01 ETRC ISLAND	426,720
442-01 CSLC	725,000	647-01 FUFFALO LAKE	
443-01 STEPHEN	180,000	648-01 DANLRE	
444-01 STRANDQUIST		649-01 FAIFFAX	1,765,000
446-01 WARREN	1,730,000	650-01 FRANKLIN	
447-01 CRYCLA-GATZKE	550,000	651-01 HECTON	540,000
451-01 TEYLON		652-01 MORTON	
453-01 EAST CHAIN	100,000	653-01 CLIVIA	500,000
454-01 FAIRMONT	2,555,000	654-01 PENNYLLE	60,000
456-01 SHEPHERN	265,000	655-01 SACRED HEART	220,000
457-01 TRIPONT	175,000	656-01 FARIBALLT	1,005,000
458-01 TRUMAN	325,000	657-01 MCRSTICWN	2,288,465
459-01 WELCOME		659-01 NORTHFIELD	3,075,000
460-01 GRANADA-HUNTLEY	30,000	669-01 WASHLIA	15,000
461-01 COSMOS	88,392	670-01 LUVERNE	555,000
463-01 EDEM VALLEY-WATK	1,215,000	671-01 HILL-C-BEAVR CRE	40,000
464-01 GROVE CITY	240,000	676-01 EADEER	
465-01 LITCHFIELD	1,610,000	678-01 GREENBLSH	200,000
466-01 CASSEL-COKATG	1,605,000	682-01 ROSEAU	562,000
473-01 ISLE-WARREN	1,175,000	690-01 WARRPAD	250,000
477-01 FRIASCTON	1,880,000	691-01 AURORA-PCYT LAKE	
480-01 CANATA	1,315,000	692-01 EABEIT	350,000
482-01 LITTLE FALLS	5,725,000	693-01 FIMBIM	
483-01 MCTLEY	1,035,000	694-01 EUHL	240,000
484-01 FIEFY	1,200,000	695-01 CHISHCLM	80,000
485-01 FOYALTON	1,055,000	696-01 ELY	
486-01 SWANVILLE	1,597,285	697-01 EVELETH	
487-01 LPSALA	280,000	698-01 FLORENWOOD	640,000
488-01 AUSTIN	1,215,000	699-01 CILEERT	55,000
495-01 GRAND MEADOW	410,000	700-01 HERRINGTON	204,000
497-01 LYLE	125,000	701-01 WTBING	
499-01 LE ROY-STRANDER		703-01 MOUNTAIN IRON	
500-01 SCOTTLAND	115,000	704-01 PROCTOR	7,804,000
504-01 SLAYTON	50,000	705-01 VIRGINIA	
505-01 FULCA	720,000	707-01 NETT LAKE	
507-01 NICELLE		709-01 TOWNE-CLDAN	
509-01 ST. PETER	2,645,000	709-01 CULLTH	3,760,000
511-01 ADRIAN	2,025,000	710-01 ST. LOUIS COUNTY	6,000,000
513-01 EREVSTER	140,000	716-01 BELLE PLAINE	645,000
514-01 ELLEWORTH	260,000	717-01 JORDAN	2,350,000
516-01 ROUND LAKE	45,000	719-01 FRICR LAKE	7,070,000
518-01 WORTHINGTON	7,065,000	720-01 SHAMPEE	6,465,000
521-01 ADA	1,365,000	721-01 NEW PRAIRIE	3,885,000
522-01 EORLP	150,000	726-01 BECKER	6,665,000
523-01 CARY	665,000	727-01 BIG LAKE	4,948,247
524-01 PALSTAC	190,000	728-01 ELK RIVER	28,155,159
525-01 HENDERSON-PEPLEY	130,000	731-01 ARLINGTON	39,000
526-01 TWIN VALLEY	16,744	732-01 CAYLOR	750,000
531-01 EYREN	1,460,000	733-01 CIBOLA	
533-01 COVER-EYCTA	385,000	734-01 HENDERSON	440,000
534-01 STEWARTVILLE	3,355,000	735-01 WINTHROP	320,000
535-01 FOCHESTER	9,414,520	736-01 BELGRADE	550,000
542-01 BATTLE LAKE	320,000	737-01 PROCTER	210,000
543-01 DEER CREEK		738-01 POLINGFORD	1,475,172
544-01 FERDUS FALLS	2,420,000	739-01 MINEALL	1,220,000
545-01 PENNING	75,000	740-01 MELROSE	1,020,000
547-01 FARMERS PRAIRIE	2,183,427	741-01 FAYNESVILLE	880,000
548-01 PELICAN RAPIDS	1,040,000	742-01 ST. CLOUD	10,025,275
549-01 FERHAM	240,000	743-01 SAUM CENTRE	1,625,000
550-01 UNDERWOOD	712,037	745-01 ALBANY	1,525,000
553-01 NEW YORK HILLS	485,000	749-01 SARTELL	1,579,712
561-01 GOODRIDGE	30,000	750-01 COLC SPRING	3,675,000
564-01 THIEF RIVER FALL	545,000	756-01 ELDMING PRAIRIE	240,000
566-01 ASKEV	3,050,000	761-01 WATONNA	2,150,000
570-01 FINLAYSON	1,295,000	762-01 ELLENDALE-GENEVA	255,000
573-01 WINCKLEY	673,000	763-01 MEDFORD	162,000
576-01 SANSTEAD	2,412,000	768-01 HANCOCK	120,000
577-01 WILLOW RIVER		769-01 MCRFIS	1,115,000
579-01 FINE CITY	120,000	771-01 CHOMIO-ALBERTA	40,000
581-01 EDGERTON	450,000	775-01 MURDOCK-MERKMCVE	155,000
582-01 JASPER	150,000	777-01 BENSON	1,630,000
583-01 PIPESTONE		784-01 APPLETON	185,000
584-01 FORTYON	75,000	786-01 BERTHA-HEWITT	3,269,267
592-01 CLIMAX	40,000	787-01 BROOKVILLE	2,565,000
593-01 CROCKSTON	3,286,577	789-01 CLAFISSA	60,000
595-01 EAST GRAND FORKS	1,285,000	790-01 EAGLE BEND	350,000
597-01 ERSKINE	73,000	791-01 GREY EAGLE	
599-01 FERHLE-EELTRAMI	555,000	792-01 LONG PRAIRIE	210,000
600-01 FISHER	55,000	793-01 STAPLES	355,000
601-01 FOSETTA	2,672,304	801-01 FROWNS VALLEY	150,000
603-01 MCINTOSH		803-01 WHEATON	1,150,000
604-01 HENTER		806-01 ELGIN-MILLVILLE	1,290,000
611-01 CYRUS		807-01 MAZEPPA	1,080,000
612-01 CLEWOOD	175,000	910-01 FLAJOVIE	1,025,000
614-01 STAFFUCK	325,000	911-01 WABASHA	1,555,000
615-01 VILLARD		913-01 LAKE CITY	2,500,000
621-01 MOUNDS VIEW	17,984,883	915-02 FRINSELRG	
622-01 NORTH ST. PAUL-H	12,450,000	919-01 VERDALE	120,000
623-01 FOSEVILLE	12,660,000	920-01 WADEVA	80,000
624-01 WHITE BEAR LAKE	7,075,000	920-01 SEBEMA	305,000
625-01 ST. PAUL	67,087,661	921-01 WENAHGA	355,000
627-01 CKLEE	485,000	927-01 NEW RICHLAND-HAR	25,000
628-01 FLUMPER	115,000	929-01 WASECA	1,960,000
630-01 FED LAKE FALLS	475,000	930-01 JAMESVILLE	210,000
631-01 EELVIEA	20,000	931-01 FOREST LAKE	14,220,000

TABLE 22  
 OUTSTANDING BONDED INDEBTEDNESS OF SCHOOL DISTRICTS  
 JUNE 30, 1982  
 STATE DEPARTMENT OF EDUCATION  
 BONDED DEBT DISTRICT TYPES 1,2,3,4,6

DIST-TYPE NUM	ENDING BALANCE		
832-01 MAHOMET	2,550,000	001-04 MINNEAPOLIS AVTI	13,434,005
833-01 SOUTH WASHINGTON		011-04 ANOKA AVTI	770,000
834-01 STILLWATER	3,550,000	022-04 DETROIT LAKES AV	225,000
836-01 BUTTERFIELD		031-04 EMMET AVTI	352,016
837-01 WADELIA	515,000	077-04 HANNA AVTI	680,000
840-01 ST. JAMES	2,655,000	152-04 WOODWARD AVTI	1,194,600
846-01 BRECKENRIDGE	1,190,000	181-04 BRAINEFD AVTI	135,000
850-01 FORTSNAY	115,000	206-04 ALEXANDRIA AVTI	483,572
852-01 CAMPBELL-TINTAH	75,000	241-04 ALBERT LEA AVTI	895,000
857-01 LEWISTON	1,705,000	256-04 FED WING AVTI	500,000
859-01 ST. CHARLES	600,000	257-04 SUBURBAN HENNIPE	12,400,000
861-01 WINONA	4,611,740	324-04 JACKSON AVTI	680,000
875-01 ANNANDALE	705,000	347-04 WILLMAR AVTI	
877-01 SUFFALO	10,545,000	423-04 HUTCHINSON AVTI	1,510,000
879-01 DELANO	3,200,000	492-04 AUSTIN AVTI	1,700,000
880-01 HOWARD LAKE-WAVE		535-04 ROCHESTER AVTI	141,400
881-01 MAPLE LAKE	1,150,000	554-01 THIEF RIVER FALL	1,150,000
882-01 MCINTICELLO	4,995,000	578-04 FINE CITY AVTI	
883-01 ROCKFORD	5,662,817	583-04 PIPESTONE AVTI	
885-01 ST. MICHAEL-ALBE	1,905,000	585-04 EAST GRAND FORKS	1,350,000
891-01 CANBY	1,140,000	625-04 ST FALL AVTI	4,553,335
892-01 CLARKFIELD	520,000	556-04 FARIBULT AVTI	360,000
893-01 ECHO		697-04 EVELYN AVTI	270,000
894-01 GRANITE FALLS	515,000	701-04 HIRSH AVTI	
896-01 MOCC LAKE	60,000	709-04 ELLIOT AVTI	615,000
911-01 CAMERIDGE	6,000,000	742-04 ST. CLOUD AVTI	759,225
912-01 MILACA	2,325,000	793-04 STARBUCK AVTI	555,000
913-01 WALCROFT-FEMBERTO		812-04 MADENA AVTI	
914-01 ULEN-HITTERDAL	50,000	861-04 WINONA AVTI	405,130
916-06 NE. METROPOLITAN		891-04 CANBY AVTI	700,000
917-06 DAKOTA COUNTY AV		894-04 GRANITE FALLS AV	530,000
918-01 CHANDLER-LAKE WI	75,000	916-04 RAMSEY WASHINGT	5,605,000
TOTAL STATE	910,235,277	917-04 DAKOTA CO. AVTI	7,705,000
		TOTAL STATE	60,135,867
		GRAND TOTAL STATE	910,235,277

TYPE 1 INDEPENDENT DISTRICTS  
 TYPE 2 SPECIAL DISTRICTS  
 TYPE 3 COMMON DISTRICTS  
 TYPE 4 AVTI (SERVING SINGLE DISTRICTS)  
 TYPE 6 AVTI (SERVING MULTIPLE DISTRICTS)

REVENUES, EXPENDITURES, AND DEBT

OF

SPECIAL DISTRICTS

(OTHER AGENCIES)

TABLE 23  
THE SPECIAL DISTRICTS  
CLASSIFICATION OF REVENUES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMNTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS	REVENUES	REVENUES					
<b>AGRICULTURAL SOCIETIES</b>													
COUNTY FAIRS	****	****	****	316,097	1,504,022	****	1,820,119	3,867,894	74,075	1,107,736	6,869,824	406,423	7,276,247
TOTAL	****	****	****	316,097	1,504,022	****	1,820,119	3,867,894	74,075	1,107,736	6,869,824	406,423	7,276,247
<b>AIRPORT COMMISSION</b>													
BAUDETTE - LAKE OF THE WOODS	****	****	****	448,243	2,500	2,500	453,243	3,119	7,854	8,376	472,592	****	472,592
CNISHOLM - HIBBING	****	****	****	131,821	****	30,000	161,821	77,438	****	25,132	264,391	****	264,391
EVELETH - VIRGINIA	****	****	****	97,451	****	66,918	164,369	3,271	2,128	360	170,128	****	170,128
TOTAL	****	****	****	677,515	2,500	99,418	779,433	83,828	9,982	33,868	907,111	****	907,111
<b>CONSERVATION DISTRICT</b>													
LAKE MINNETONKA	****	****	****	****	****	55,071	55,071	****	****	50,320	105,391	****	105,391
WHITE BEAR LAKE	****	****	****	****	****	23,285	23,285	****	692	****	23,977	****	23,977
TOTAL	****	****	****	****	****	78,356	78,356	****	692	50,320	129,368	****	129,368
<b>DRAINAGE &amp; CONSERVANCY DISTRICT</b>													
AITKIN	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
RUSHFORD AREA	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
WILKIN	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
TOTAL	****	****	****	****	****	****	****	****	****	****	****	****	****
<b>HOUSING &amp; REDEVELOPMENT AUTHORITY - SECTION B</b>													
ALBERT LEA	****	****	160,814	****	****	****	160,814	****	3,716	****	164,530	****	164,530
BECKER COUNTY	****	****	128,220	29,985	****	****	158,205	****	283	8,479	166,967	****	166,967
BIG STONE COUNTY	****	****	54,874	****	****	****	54,874	****	****	****	54,874	****	54,874
BLUE EARTH COUNTY	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
CLAY COUNTY	****	****	236,949	****	****	****	236,949	****	1,689	****	238,638	****	238,638
CLEARWATER COUNTY	****	****	158,295	****	****	****	158,295	****	1,315	****	159,610	****	159,610
CROOKSTON	****	****	58,297	****	****	****	58,297	****	1,701	****	59,998	****	59,998
DAKOTA COUNTY	****	****	3,636,216	****	****	****	3,636,216	****	90,863	****	3,727,079	****	3,727,079
DETROIT LAKES	****	****	74,481	****	****	****	74,481	****	1,104	****	75,585	****	75,585
EAST GRAND FORKS	****	****	186,921	****	****	****	186,921	****	1,317	****	188,238	****	188,238
FERGUS FALLS	****	****	265,786	****	****	****	265,786	****	4,443	****	270,229	****	270,229
ITASCA COUNTY	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
KANDIYIHI COUNTY	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
KOOCHICHTING COUNTY	****	****	146,661	****	****	****	146,661	****	1,877	****	148,538	****	148,538
MAKATO	****	****	251,362	****	****	****	251,362	****	****	****	251,362	****	251,362
NEEKER COUNTY	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
MONTEVIDEO	****	****	31,817	****	****	****	31,817	****	1,039	****	32,856	****	32,856
MORRISON COUNTY	****	****	****	107,923	****	****	107,923	****	221	****	108,144	****	108,144
NORTHWEST MN MULTI-COUNTY	****	****	789,953	****	****	****	789,953	****	15,734	****	805,687	****	805,687
OTTER TAIL COUNTY	****	****	170,489	****	****	****	170,489	****	3,441	****	173,930	****	173,930
PLYMOUTH	****	****	258,486	****	****	****	258,486	****	16	****	258,502	****	258,502
RED WING	****	****	350,639	****	****	****	350,639	125,302	5,704	4,834	486,479	****	486,479
RENVILLE COUNTY	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****
SCOTT COUNTY	****	****	353,926	****	****	****	353,926	****	6,045	489	360,460	****	360,460

TABLE 24  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF EXPENDITURES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
<b>AGRICULTURAL SOCIETIES</b>																
COUNTY FAIRS	****	****	****	****	****	****	****	5,450,314	****	****	****	133,564	5,583,878	1,022,416	604,846	7,211,140
TOTAL	****	****	****	****	****	****	****	5,450,314	****	****	****	133,564	5,583,878	1,022,416	604,846	7,211,140
<b>AIRPORT COMMISSION</b>																
BAUDETTE - LAKE OF THE WOODS	****	****	****	****	****	****	****	****	****	6,702	****	****	6,702	481,575	****	488,277
CHISHOLM - HIBBING	****	****	****	****	****	****	****	****	****	152,483	****	****	152,483	133,677	****	286,160
EVELETH - VIRGINIA	****	****	****	****	****	****	****	****	****	28,307	****	****	28,307	117,888	****	146,195
TOTAL	****	****	****	****	****	****	****	****	****	187,492	****	****	187,492	733,140	****	920,632
<b>CONSERVATION DISTRICT</b>																
LAKE MINNETONKA	****	****	****	****	****	****	****	84,939	****	****	****	****	84,939	608	****	85,547
WHITE BEAR LAKE	****	****	****	****	****	****	****	17,445	****	****	****	****	17,445	****	****	17,445
TOTAL	****	****	****	****	****	****	****	102,384	****	****	****	****	102,384	608	****	102,992
<b>DRAINAGE &amp; CONSERVANCY DISTRICT</b>																
AITKIN	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****	****
RUSHFORD AREA	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****	****
WILKIN	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****	****
TOTAL	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****
<b>HOUSING &amp; REDEVELOPMENT AUTHORITY - SECTION 8</b>																
ALBERT LEA	****	****	****	****	****	****	****	****	161,128	****	****	****	161,128	****	****	161,128
BECKER COUNTY	****	****	****	****	****	****	****	****	176,049	****	****	****	176,049	****	****	176,049
BIG STONE COUNTY	****	****	****	****	****	****	****	****	53,567	****	****	****	53,567	****	****	53,567
BLUE EARTH COUNTY	****	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****
CLAY COUNTY	****	****	****	****	****	****	****	****	232,121	****	****	****	232,121	931	****	233,052
CLEARWATER COUNTY	****	****	****	****	****	****	****	****	159,610	****	****	****	159,610	****	****	159,610
CROOKSTON	****	****	****	****	****	****	****	****	57,198	****	****	****	57,198	****	****	57,198
DAKOTA COUNTY	****	****	****	****	****	****	****	****	3,670,217	****	****	****	3,670,217	****	****	3,670,217
DETROIT LAKES	****	****	****	****	****	****	****	****	74,432	****	****	****	74,432	1,115	****	75,547
EAST GRAND FORKS	****	****	****	****	****	****	****	****	184,122	****	****	****	184,122	****	****	184,122
FERGUS FALLS	****	****	****	****	****	****	****	****	266,968	****	****	****	266,968	1,004	****	267,972
ITASCA COUNTY	****	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****
KANDIYIHI COUNTY	****	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****
KOOCHICING COUNTY	****	****	****	****	****	****	****	****	145,573	****	****	****	145,573	****	****	145,573
MANKATO	****	****	****	****	****	****	****	****	241,646	****	****	****	241,646	****	****	241,646
MEeker COUNTY	****	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****
MONTVIDEO	****	****	****	****	****	****	****	****	32,643	****	****	****	32,643	****	****	32,643
MORRISON COUNTY	****	****	****	****	****	****	****	****	105,926	****	****	****	105,926	****	****	105,926
NORTHWEST MN MULTI-COUNTY	****	****	****	****	****	****	****	****	815,688	****	****	****	815,688	****	****	815,688
OTTER TAIL COUNTY	****	****	****	****	****	****	****	****	172,717	****	****	****	172,717	3,211	****	175,928
PLYMOUTH	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****
RED WING	****	****	****	****	****	****	****	****	141,987	****	****	255,699	397,686	1,562	16,710	415,958
RENVILLE COUNTY	****	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****
SCOTT COUNTY	****	****	****	****	****	****	****	****	346,309	****	****	****	346,309	****	****	346,309

TABLE 23  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF REVENUES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMNTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
SOUTH ST PAUL	....	....	365,348	....	....	....	365,348	....	5,904	....	371,252	....	371,252
ST LOUIS PARK	....	....	435,490	....	....	....	435,490	....	3,214	....	438,704	....	438,704
ST PAUL	....	....	4,277,245	....	....	....	4,277,245	....	82,619	....	4,359,864	....	4,359,864
STEARNS COUNTY	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....
TODD COUNTY	....	....	81,358	....	....	....	81,358	....	529	....	81,887	....	81,887
VIRGINIA	....	....	858,525	....	....	....	858,525	....	23,844	....	882,369	....	882,369
WINONA	....	....	33,464	....	....	....	33,464	....	....	....	33,464	....	33,464
TOTAL	....	....	13,365,616	137,908	....	....	13,503,524	125,302	256,618	13,802	13,899,246	....	13,899,246
HOUSING & REDEVELOPMENT AUTHORITY - URBAN RENEWAL													
ANDKA	73,980	....	....	23,221	....	6,546	29,767	....	3,723	....	107,470	....	107,470
AUSTIN	....	....	77,900	....	....	....	77,900	....	1,086	....	78,986	....	78,986
BECKER COUNTY	....	....	128,220	30,268	....	....	158,488	....	....	8,479	166,967	....	166,967
BLOOMINGTON	186,628	....	738,174	12,630	....	....	750,804	....	83,169	154,614	1,175,215	360,000	1,535,215
BUFFALO	148,369	....	....	....	....	....	....	....	11,514	140	160,023	695,869	855,892
CLOQUET	....	....	125,246	....	....	....	125,246	....	1,601	....	126,847	....	126,847
CRYSTAL	....	....	....	....	....	....	....	....	5,991	25	6,016	....	6,016
DULUTH	118,758	....	2,542,753	....	....	1,669,799	4,212,552	92,501	174,225	4,736	4,602,772	....	4,602,772
EAST GRAND FORKS	....	....	....	50,850	....	107,572	158,422	4,456	2,399	4,970	170,247	....	170,247
EDINA	608,118	....	....	....	....	....	....	....	....	16,536	624,654	4,500,000	5,124,654
FARMINGTON	82,599	....	22,411	18,153	....	....	40,564	1,375	1,584	5,786	131,908	60,000	191,908
FRIBLEY	119,720	152	24,058	....	....	2,453,729	2,477,787	5,989	288,414	17,000	2,909,062	....	2,909,062
GAYLORD	150,426	....	....	....	....	38,200	38,200	12,762	196	31,675	233,259	....	233,259
GOLDEN VALLEY	282,807	....	17,235	....	....	....	17,235	8,890	259,102	15,092	583,126	135,303	718,429
GRANITE FALLS	74,835	....	....	15,646	....	....	15,646	....	14,095	....	104,576	....	104,576
GRANT COUNTY	....	....	710,895	38,520	....	....	749,415	38,194	166,628	73,523	1,027,760	....	1,027,760
HASTINGS	95,164	....	....	....	....	....	....	....	16,736	....	111,900	....	111,900
LE SUEUR	....	....	135,680	....	....	....	135,680	....	694	....	136,374	....	136,374
MINNETONKA	66,203	....	....	2,060	....	....	2,060	....	3,161	....	71,424	33,956	105,380
MONTICELLO	....	....	....	....	....	....	....	....	1,974	....	1,974	....	1,974
MOUNTAIN IRON	11,089	....	....	1,012	....	....	1,012	....	120	....	12,221	....	12,221
MOWER COUNTY	14,656	....	13,290	4,469	....	....	17,759	....	557	2	32,974	....	32,974
NEW HOPE	11,071	....	....	....	....	450,206	450,206	....	10,070	5,871	477,218	....	477,218
NORTHWEST MN MULTI-COUNTY	....	....	....	1,936,272	....	....	1,936,272	183,326	40,158	8,238	2,167,994	....	2,167,994
PLYMOUTH	14,748	....	29,789	....	....	....	29,789	....	....	....	44,537	....	44,537
RED LAKE FALLS	33,461	....	....	....	....	....	....	....	3,853	2,742	40,056	....	40,056
RED WING	....	....	....	3,513	....	82,942	86,455	9,200	8,545	720	104,920	....	104,920
RICHFIELD	325,846	....	113,596	24,171	....	12,492	150,259	....	101,502	335,022	912,629	205,928	1,118,557
ROBBINSDALE	406,720	....	....	....	....	....	....	....	130,345	92,742	629,807	....	629,807
ROSEMOUNT	55,511	....	....	1,065	....	....	1,065	....	3,186	2,100	61,862	309,645	371,507
SAUK RAPIDS	104,654	....	....	16,837	....	....	16,837	....	52,026	31,200	204,717	....	204,717
SHAKOPEE	17,496	....	....	4,330	....	....	4,330	2,614	230,547	....	254,987	....	254,987
SOUTH ST PAUL	....	....	....	40,679	....	....	40,679	1,079	9,598	....	51,356	....	51,356
SPRING LAKE PARK	11,470	....	....	8,512	....	....	8,512	....	14,235	130,395	164,612	....	164,612
ST PAUL	563,059	....	....	2,416,396	....	823,102	3,239,498	126,221	456,653	876,450	5,261,881	....	5,261,881
WASECA	69,109	....	1,299	....	....	....	1,299	....	4,748	....	75,156	....	75,156
WILLMAR	27,389	....	895,261	77,030	....	....	972,291	67,662	108,500	851	1,176,693	2,400,000	3,576,693
WINONA	90,714	....	....	....	....	....	....	....	....	11,446	102,160	....	102,160

TABLE 24  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF EXPENDITURES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
SOUTH ST PAUL	****	****	****	****	****	****	****	****	356,290	****	****	****	356,290	386	****	356,676
ST LOUIS PARK	****	****	****	****	****	****	****	****	425,633	****	****	****	425,633	11,879	****	437,512
ST PAUL	****	****	****	****	****	****	****	****	4,233,474	****	****	****	4,233,474	1,326	****	4,234,800
STEARNS COUNTY	****	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****
TODD COUNTY	****	****	****	****	****	****	****	****	78,934	****	****	****	78,934	****	****	78,934
VIRGINIA	****	****	****	****	****	****	****	****	854,174	****	****	****	854,174	1,694	****	855,868
WINGNA	****	****	****	****	****	****	****	****	33,000	****	****	****	33,000	****	****	33,000
TOTAL	****	****	****	****	****	****	****	****	13,019,406	****	****	255,699	13,275,105	23,108	16,710	13,314,923
HOUSING & REDEVELOPMENT AUTHORITY - URBAN RENEWAL																
ANDKA	****	****	****	****	****	****	****	****	17,511	****	****	****	17,511	****	****	17,511
AUSTIN	****	****	****	****	****	****	****	****	73,021	****	****	****	73,021	****	****	73,021
BECKER COUNTY	****	****	****	****	****	****	****	****	125,823	****	****	20,408	146,231	****	****	146,231
BLOOMINGTON	****	****	****	****	****	****	****	****	1,054,035	****	****	28,237	1,082,272	****	****	1,082,272
BUFFALO	****	****	****	****	****	****	****	****	449,042	****	****	8,560	457,602	****	15,300	472,902
CLOQUET	****	****	****	****	****	****	****	****	125,922	****	****	****	125,922	****	****	125,922
CRYSTAL	****	****	****	****	****	****	****	****	657	****	****	****	657	****	****	657
DULUTH	****	****	****	****	****	****	****	****	4,315,143	****	****	****	4,315,143	116,844	****	4,431,987
EAST GRAND FORKS	****	****	****	****	****	****	****	****	150,337	****	****	****	150,337	****	****	150,337
EDINA	****	****	****	****	****	****	****	****	4,320,806	****	****	175,441	4,496,247	****	50,000	4,546,247
FARMINGTON	****	****	****	****	****	****	****	****	5,039	****	****	23,026	28,065	100,024	10,000	138,089
FRIDLEY	****	****	****	****	****	****	****	****	74,027	****	****	65,655	139,682	949,832	24,920	1,114,434
GAYLORD	****	****	****	****	****	****	****	****	218,488	****	****	****	218,488	****	****	218,488
GOLDEN VALLEY	****	****	****	****	****	****	****	****	55,533	****	****	****	55,533	387,824	****	443,357
GRANITE FALLS	****	****	****	****	****	****	****	****	6,319	****	****	11,391	17,700	32,641	10,000	60,341
GRANT COUNTY	****	****	****	****	****	****	****	****	213,802	****	****	****	213,802	2,369,427	****	2,583,229
HASTINGS	****	****	****	****	****	****	****	****	61,209	****	****	4,598	65,807	****	10,000	75,807
LE SUEUR	****	****	****	****	****	****	****	****	135,511	****	****	****	135,511	****	****	135,511
NINNETONKA	****	****	****	****	****	****	****	****	87,063	****	****	33,956	121,019	****	****	121,019
NOHTICELLO	****	****	****	****	****	****	****	****	116	****	****	****	116	****	****	116
MOUNTAIN IRON	****	****	****	****	****	****	****	****	5,301	****	****	****	5,301	****	****	5,301
MONROE COUNTY	****	****	****	****	****	****	****	****	17,218	****	****	****	17,218	5,687	****	22,905
NEW HOPE	****	****	****	****	****	****	****	****	18,888	****	****	30,117	49,005	289,269	****	338,274
NORTHWEST MN MULTI-COUNTY	****	****	****	****	****	****	****	****	1,751,375	****	****	****	1,751,375	144,428	****	1,895,803
PLYMOUTH	****	****	****	****	****	****	****	****	24,753	****	****	****	24,753	****	****	24,753
RED LAKE FALLS	****	****	****	****	****	****	****	****	622	****	21,192	10,119	31,933	****	****	31,933
RED WING	****	****	****	****	****	****	****	****	26,988	****	****	****	26,988	****	****	26,988
RICHFIELD	****	****	****	****	****	****	****	****	216,123	****	****	****	216,123	1,385,441	****	1,601,564
ROBBINSDALE	****	****	****	****	****	****	****	****	71,786	****	****	161,788	233,574	258,311	35,000	526,885
ROSEMOUNT	****	****	****	****	****	****	****	****	32,730	****	****	16,008	48,738	146,012	65,000	259,750
SAUK RAPIDS	****	****	****	****	****	****	****	****	21,969	****	****	37,714	59,683	37,419	****	97,102
SHAKOPEE	****	****	****	****	****	****	****	****	15,431	****	****	****	15,431	966,427	****	981,858
SOUTH ST PAUL	****	****	****	****	****	****	****	****	60,578	****	****	****	60,578	****	****	60,578
SPRING LAKE PARK	****	****	****	****	****	****	****	****	37,239	****	156,097	****	193,336	485	****	193,821
ST PAUL	****	****	****	****	****	****	****	****	3,564,881	****	****	83,400	3,648,281	1,026,682	****	4,674,963
WASECA	****	****	****	****	****	****	****	****	****	****	****	12,393	12,393	****	15,719	28,112
WILLMAR	****	****	****	****	****	****	****	****	173,090	****	****	94,685	267,775	555,085	95,614	918,474
WINGNA	****	****	****	****	****	****	****	****	97,655	****	****	****	97,655	****	45,000	142,655

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TABLE 23  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF REVENUES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
TOTAL	3,764,600	152	5,575,807	4,725,634	....	5,644,588	15,946,029	554,269	2,210,935	1,830,355	24,306,340	8,700,701	33,007,041
LIBRARY DISTRICT													
ARROWHEAD	....	....	....	687,833	279,041	....	966,874	....	86,572	34,776	1,088,222	....	1,088,222
CROW RIVER	....	....	....	116,165	164,431	154,664	435,260	....	1,446	37,287	473,993	....	473,993
EAST CENTRAL	....	....	....	194,382	262,177	....	456,559	....	33,051	10,867	500,477	....	500,477
GREAT RIVER	....	....	....	329,695	601,010	235,851	1,166,556	....	26,709	37,872	1,231,137	....	1,231,137
KITCHEGANI	....	....	....	199,250	150,979	67,615	417,844	....	21,858	7,175	446,877	....	446,877
LAKE AGASSIZ	....	....	....	184,250	279,542	353,668	817,460	....	11,207	34,243	862,910	....	862,910
MELSA	....	....	....	1,855,047	....	....	1,855,047	....	199,213	32,869	2,087,129	....	2,087,129
NORTHWEST	....	....	....	122,802	99,518	59,971	282,291	....	....	9,531	291,822	....	291,822
PLUK CREEK	....	....	....	143,417	63,470	84	206,971	....	17,585	4,579	229,135	....	229,135
SELCO	....	....	....	327,047	....	....	327,047	....	12,763	118,314	458,124	....	458,124
TRAVERSE DES SIOUX	....	....	35,000	199,009	....	....	234,009	....	569	76,605	311,183	....	311,183
VIKING	....	....	....	144,429	170,700	....	315,129	....	36,775	25	351,929	....	351,929
WESTERN PALMS	....	....	....	97,559	209,376	19,590	326,525	....	3,137	10,608	340,270	....	340,270
TOTAL	....	....	35,000	4,600,885	2,280,244	891,443	7,807,572	....	450,885	414,751	8,673,208	....	8,673,208
OTHER STATE AGENCY													
HW STATE ARMORY BUILDING	197,164	....	....	145,662	....	....	145,662	65,398	48,758	335,979	792,961	252,892	1,045,853
UNIVERSITY OF MINNESOTA	....	....	112,989,746	284,592,284	700,899	706,080	398,989,009	311,550,449	31,598,125	62,896,996	805,034,579	98,130,000	903,164,579
TOTAL	197,164	....	112,989,746	284,737,946	700,899	706,080	399,134,671	311,615,847	31,646,883	63,232,975	805,827,540	98,382,892	904,210,432
PORT AUTHORITY													
WINDOM	80,350	....	....	3,135	....	....	3,135	61,233	63,098	1,591	209,407	650,000	859,407
TOTAL	80,350	....	....	3,135	....	....	3,135	61,233	63,098	1,591	209,407	650,000	859,407
RAILROAD AUTHORITY													
HENNEPIN COUNTY	....	....	....	....	....	....	....	....	....	5,175	5,175	1,500,000	1,505,175
TOTAL	....	....	....	....	....	....	....	....	....	5,175	5,175	1,500,000	1,505,175
RECREATION AUTHORITY													
ELY RECREATION BOARD	....	....	12,054	....	....	28,550	40,604	17,679	393	6,264	64,940	....	64,940
HENNEPIN COUNTY PARK	3,809,572	....	....	1,345,872	125,000	3,860,719	5,331,591	400,019	274,040	252,961	10,068,183	....	10,068,183
HIRSHING JOINT REC BOARD	280,494	....	....	53,906	....	118,795	172,701	109,044	....	7,864	570,103	....	570,103
TOTAL	4,090,066	....	12,054	1,399,778	125,000	4,008,064	5,544,896	526,742	274,433	267,089	10,703,226	....	10,703,226
REGIONAL DEVELOPMENT COMMISSION													
ARROWHEAD	212,251	....	382,767	1,526,771	39,981	148,703	2,098,222	5,105	11,172	44,266	2,371,016	8,044	2,379,060
CENTRAL MINNESOTA	....	....	34,496	115,222	....	28,446	178,164	....	5,605	....	183,769	....	183,769
EAST CENTRAL MINNESOTA	57,475	....	41,151	1,452,024	....	15,703	1,508,878	7,380	2,469	4,121	1,580,323	....	1,580,323
HEADWATERS	29,888	....	54,450	453,202	19,435	....	527,087	....	7,477	1,240	565,692	....	565,692
METROPOLITAN COUNCIL	5,220,305	....	15,247,105	3,159,095	....	909,272	19,315,472	....	7,166,167	590,899	32,292,843	610,000	32,902,843
NORTHWEST	64,788	....	58,164	880,288	....	4,130	942,582	....	10,740	1,164	1,019,274	....	1,019,274
REGION FIVE	43,117	....	75,405	862,959	....	17,045	955,409	....	11,149	19,859	1,029,534	....	1,029,534

TABLE 24  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF EXPENDITURES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP, & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
TOTAL	****	****	****	****	****	****	****	****	17,626,031	****	177,289	817,486	18,620,806	8,771,838	376,553	27,769,197
LIBRARY DISTRICT																
ARROWHEAD	****	****	****	****	****	970,819	****	****	****	****	****	****	970,819	111,426	****	1,082,245
CROW RIVER	****	****	****	****	****	468,225	****	****	****	****	****	****	468,225	****	****	468,225
EAST CENTRAL	****	****	****	****	****	434,996	****	****	****	****	****	****	434,996	****	****	434,996
GREAT RIVER	****	****	****	****	****	1,208,854	****	****	****	****	****	****	1,208,854	7,565	****	1,216,419
KITCHEGANI	****	****	****	****	****	419,061	****	****	****	****	****	****	419,061	****	****	419,061
LAKE AGASSIZ	****	****	****	****	****	866,946	****	****	****	****	****	****	866,946	****	****	866,946
MELSA	****	****	****	****	****	1,743,197	****	****	****	****	****	****	1,743,197	****	****	1,743,197
NORHTWEST	****	****	****	****	****	278,505	****	****	****	****	****	****	278,505	****	****	278,505
PLUM CREEK	****	****	****	****	****	235,983	****	****	****	****	****	****	235,983	7,783	****	243,766
SELCO	****	****	****	****	****	492,373	****	****	****	****	****	291	492,664	7,000	****	499,664
TRAVERSE DES SIOUX	****	****	****	****	****	276,975	****	****	****	****	****	****	276,975	****	****	276,975
VIKING	****	****	****	****	****	303,207	****	****	****	****	****	****	303,207	****	****	303,207
WESTERN PALMS	****	****	****	****	****	290,620	****	****	****	****	****	****	290,620	****	****	290,620
TOTAL	****	****	****	****	****	7,989,761	****	****	****	****	****	291	7,990,052	133,774	****	8,123,826
OTHER STATE AGENCY																
MN STATE ARMORY BUILDING	****	231,428	****	****	****	****	****	****	****	****	****	118,560	349,988	151,717	157,864	659,549
UNIVERSITY OF MINNESOTA	****	****	****	130,969,387	595,886,504	****	****	****	****	****	****	4,930,631	731,786,522	82,674,423	84,255,225	898,716,170
TOTAL	****	231,428	****	130,969,387	595,886,504	****	****	****	****	****	****	5,049,191	732,136,510	82,826,140	84,413,089	899,375,739
PORT AUTHORITY																
WINONA	****	****	****	****	****	****	****	****	****	****	62,478	12,062	74,540	527	25,000	100,067
TOTAL	****	****	****	****	****	****	****	****	****	****	62,478	12,062	74,540	527	25,000	100,067
RAILROAD AUTHORITY																
HENNEPIN COUNTY	****	****	****	****	****	****	****	****	****	****	23,094	****	23,094	1,525,439	****	1,548,533
TOTAL	****	****	****	****	****	****	****	****	****	****	23,094	****	23,094	1,525,439	****	1,548,533
RECREATION AUTHORITY																
ELY RECREATION BOARD	****	****	****	****	****	****	45,388	****	****	****	****	****	45,388	1,543	****	46,931
HENNEPIN COUNTY PARK	****	****	****	****	****	****	5,555,596	****	****	****	****	65,004	5,620,600	4,320,407	500,000	10,441,007
HIRBING JOINT REC BOARD	****	****	****	****	****	****	561,704	****	****	****	****	****	561,704	21,723	****	583,427
TOTAL	****	****	****	****	****	****	6,162,688	****	****	****	****	65,004	6,227,692	4,343,673	500,000	11,071,365
REGIONAL DEVELOPMENT COMMISSION																
ARROWHEAD	374,610	10,974	32,126	281,406	****	****	19,655	41,804	52,270	****	1,460,847	4,334	2,278,026	8,044	43,147	2,329,217
CENTRAL MINNESOTA	64,622	****	1,398	****	****	****	****	927	19,277	****	108,830	****	195,054	****	****	195,054
EAST CENTRAL MINNESOTA	61,402	****	****	1,318,693	****	****	42,883	18,511	****	****	139,978	****	1,581,467	1,535	****	1,583,002
HEADWATERS	28,744	****	4,109	381,508	****	****	****	26,024	****	****	110,577	322	551,284	****	2,751	554,035
METROPOLITAN COUNCIL	1,679,868	234,589	1,712,822	6,524,304	****	****	635,747	1,225,221	8,479,732	106,321	2,138,190	2,228,198	24,964,992	21,984,977	1,860,000	48,809,969
NORTHWEST	999,673	****	****	****	****	****	****	****	****	****	****	1,004	1,000,677	11,329	4,449	1,016,455
REGION FIVE	40,323	****	****	780,434	****	****	34,207	****	****	****	125,636	****	980,600	4,305	****	984,905

TABLE 23  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF REVENUES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
REGION NINE	192,706	....	145,152	1,026,245	....	9,564	1,180,961	4,079	58,144	....	1,435,890	....	1,435,890
SIX EAST	92,093	....	55,347	663,835	....	....	719,182	....	22,998	3,050	837,323	....	837,323
SOUTHEASTERN MINNESOTA	98,794	....	13,517	740,724	....	....	754,241	....	4,752	21,287	879,074	....	879,074
SOUTHWEST	97,887	....	105,234	686,162	....	....	791,396	29,849	....	27,454	946,586	....	946,586
UPPER MINNESOTA VALLEY	60,966	....	28,920	557,289	....	....	586,209	15,645	....	10,253	673,073	....	673,073
WEST CENTRAL MINNESOTA	....	....	36,127	971,150	1,632	....	1,008,909	....	6,907	6,063	1,021,879	....	1,021,879
TOTAL	6,170,270	....	16,277,835	13,094,966	61,048	1,132,863	30,566,712	62,058	7,307,580	729,656	44,836,276	618,044	45,454,320
RETIREMENT ASSOCIATION													
DULUTH TEACHERS	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....
FIRE RELIEF ASSOC.	....	....	....	7,199,610	....	17,742,601	24,942,211	....	7,995,309	6,139,205	39,076,725	....	39,076,725
MINNEAPOLIS EMPLOYEES	....	....	....	8,497,079	....	27,320,526	35,817,605	....	46,596,088	15,297,911	97,711,604	....	97,711,604
MINNEAPOLIS TEACHERS	....	....	....	8,279,942	....	1,043	8,280,985	....	5,802,617	17,730,818	31,814,420	....	31,814,420
POLICE RELIEF ASSOC.	....	....	....	8,161,777	....	14,770,614	22,932,391	....	7,123,319	5,001,639	35,057,349	....	35,057,349
P.E.R.A.	....	....	....	44,271,302	....	82,859,561	127,130,863	....	92,349,901	63,712,585	283,193,349	....	283,193,349
ST PAUL TEACHERS	....	....	368,034	6,395,176	....	....	6,763,210	....	7,045,089	7,863,288	21,671,587	....	21,671,587
STATE TEACHERS	....	....	....	1,680,154	....	89,399,484	91,079,638	....	93,313,623	122,068,092	306,461,353	....	306,461,353
TOTAL	....	....	368,034	84,485,040	....	232,093,829	316,946,903	....	260,225,946	237,813,538	814,986,387	....	814,986,387
RURAL WATER DISTRICT													
KITTSON - MARSHALL	....	....	....	....	....	....	....	56,216	3,724	1,140	61,080	....	61,080
LINCOLN - PIPESTONE	....	....	....	....	....	....	....	241,306	32,443	2,082	275,831	....	275,831
MARSHALL - POLK	....	79,613	....	....	....	....	....	226,688	49,710	....	356,011	675,000	1,031,011
NORTH KITTSON	....	....	....	....	....	....	....	86,295	285	....	86,580	....	86,580
TOTAL	....	79,613	....	....	....	....	....	610,505	86,162	3,222	779,502	675,000	1,454,502
SANITATION DISTRICT													
MOSQUITO CONTROL DISTRICT	....	....	....	....	2,630,430	....	2,630,430	....	8,945	12,074	2,651,449	8,617	2,660,066
OAKLAND	....	....	....	....	....	....	....	3,801	412	79	4,292	....	4,292
PINE RIVER	....	....	27,096	752	....	....	27,848	....	6,051	....	33,899	....	33,899
TOTAL	....	....	27,096	752	2,630,430	....	2,658,278	3,801	15,408	12,153	2,689,640	8,617	2,698,257
SOIL & WATER CONSERVATION DISTRICTS													
AITKIN	....	....	....	11,404	10,403	....	21,807	....	1,222	1,890	24,919	....	24,919
ANDOKA	....	....	....	18,197	7,884	....	26,081	10	643	11,214	37,948	....	37,948
BECKER	....	....	....	32,125	26,587	....	58,712	5,673	2,148	22,173	88,706	....	88,706
BELTRAMI	....	....	....	16,675	10,000	....	26,675	881	1,460	11,010	40,026	....	40,026
BENTON	....	....	....	16,850	30,940	....	47,790	1,291	6,639	8,919	64,639	....	64,639
BIG STONE	....	....	....	25,757	19,750	....	45,507	53	1,623	25,634	72,817	....	72,817
BLUE EARTH	....	....	....	24,250	30,742	....	54,992	722	2,174	2,753	60,641	....	60,641
BROWN	....	....	....	23,125	13,893	....	37,018	5,553	2,300	13,992	58,863	....	58,863
BURNS-HOHER-PLEASANT	....	....	....	9,318	18,397	....	27,715	....	1,788	....	29,503	....	29,503
CARLTON	....	....	....	14,352	41,507	....	55,859	....	649	....	56,528	....	56,528
CARVER	....	....	....	25,975	34,650	....	60,625	....	2,129	3,473	66,227	....	66,227
CASS	....	....	....	17,988	2,000	....	19,988	133	289	4,838	25,248	....	25,248
CHIPPEWA	....	....	....	13,707	21,445	....	35,152	....	3,184	23,848	62,184	....	62,184

TABLE 24  
THE SPECIAL DISTRICTS  
CLASSIFICATION OF EXPENDITURES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
REGION NINE	1,396,864	....	....	....	....	....	....	....	....	....	....	....	1,396,864	100	....	1,396,964
SIX EAST	67,384	....	....	540,886	....	....	....	....	23,407	....	140,082	....	771,759	....	....	771,759
SOUTHEASTERN MINNESOTA	207,157	....	....	667,326	....	....	36,556	329	....	....	43,501	....	954,869	1,522	....	956,391
SOUTHWEST	933,875	....	....	....	....	....	....	....	....	....	....	....	933,875	8,101	....	941,976
UPPER MINNESOTA VALLEY	85,675	....	....	435,040	....	....	....	....	....	....	126,528	....	647,243	8,783	....	656,026
WEST CENTRAL MINNESOTA	61,678	....	....	804,944	....	....	44,154	1,160	9,723	....	76,132	....	997,791	....	....	997,791
TOTAL	6,001,875	245,563	1,750,455	11,734,541	....	....	813,202	1,287,952	8,610,433	106,321	4,470,301	2,233,858	37,254,501	22,028,696	1,910,347	61,193,544
RETIREMENT ASSOCIATION																
DULUTH TEACHERS	....	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
FIRE RELIEF ASSOC.	....	....	....	....	....	....	....	....	....	17,825,707	....	....	17,825,707	....	....	17,825,707
MINNEAPOLIS EMPLOYEES	....	....	....	....	....	....	....	....	....	35,712,642	....	....	35,712,642	....	....	35,712,642
MINNEAPOLIS TEACHERS	....	....	....	....	....	....	....	....	....	18,538,912	....	....	18,538,912	....	....	18,538,912
POLICE RELIEF ASSOC.	....	....	....	....	....	....	....	....	....	15,007,529	....	....	15,007,529	....	....	15,007,529
P.E.R.A.	....	....	....	....	....	....	....	....	....	72,354,889	....	....	72,354,889	....	....	72,354,889
ST PAUL TEACHERS	....	....	....	....	....	....	....	....	....	7,916,901	....	....	7,916,901	....	....	7,916,901
STATE TEACHERS	....	....	....	....	....	....	....	....	....	58,202,935	....	....	58,202,935	4,382	....	58,207,317
TOTAL	....	....	....	....	....	....	....	....	....	225,559,515	....	....	225,559,515	4,382	....	225,563,897
RURAL WATER DISTRICT																
KITTSON - MARSHALL	....	....	....	....	....	....	....	41,558	....	....	....	....	41,558	....	....	41,558
LINCOLN - PIPESTONE	....	....	....	....	....	....	....	467,573	....	....	....	320,860	788,433	132,336	110,000	1,030,769
MARSHALL - POLK	....	....	....	....	....	....	....	204,016	....	....	....	108,851	312,867	1,256,704	49,000	1,618,571
NORTH KITTSON	....	....	....	....	....	....	....	81,346	....	....	....	....	81,346	....	....	81,346
TOTAL	....	....	....	....	....	....	....	794,493	....	....	....	429,711	1,224,204	1,389,040	159,000	2,772,244
SANITATION DISTRICT																
MOSQUITO CONTROL DISTRICT	....	....	2,470,208	....	....	....	....	....	....	....	....	....	2,470,208	166,594	....	2,636,802
OAKLAND	....	....	2,259	....	....	....	....	....	....	....	....	....	2,259	....	....	2,259
PINE RIVER	....	....	78,090	....	....	....	....	....	....	....	....	....	78,090	....	....	78,090
TOTAL	....	....	2,550,557	....	....	....	....	....	....	....	....	....	2,550,557	166,594	....	2,717,151
SOIL & WATER CONSERVATION DISTRICTS																
AITKIN	....	....	....	....	....	....	....	23,424	....	....	....	....	23,424	....	....	23,424
ANOKA	....	....	....	....	....	....	....	18,452	....	....	....	....	18,452	....	....	18,452
BECKER	....	....	....	....	....	....	....	80,189	....	....	....	....	80,189	369	....	80,558
BELTRAMI	....	....	....	....	....	....	....	39,189	....	....	....	....	39,189	....	....	39,189
BENTON	....	....	....	....	....	....	....	47,767	....	....	....	....	47,767	....	....	47,767
BIG STONE	....	....	....	....	....	....	....	71,380	....	....	....	....	71,380	....	....	71,380
BLUE EARTH	....	....	....	....	....	....	....	39,277	....	....	....	....	39,277	....	....	39,277
BROWN	....	....	....	....	....	....	....	73,859	....	....	....	....	73,859	....	....	73,859
BURNS-HOMER-PLEASANT	....	....	....	....	....	....	....	24,508	....	....	....	....	24,508	....	....	24,508
CARLTON	....	....	....	....	....	....	....	56,405	....	....	....	....	56,405	425	....	56,830
CARVER	....	....	....	....	....	....	....	69,632	....	....	....	....	69,632	....	....	69,632
CASS	....	....	....	....	....	....	....	23,985	....	....	....	....	23,985	1,250	....	25,235
CHIPPewa	....	....	....	....	....	....	....	52,083	....	....	....	....	52,083	....	....	52,083

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TABLE 23  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF REVENUES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
CHISAGO	....	....	....	13,166	23,395	....	36,561	....	1,848	8,235	46,644	....	46,644
CLAY	....	....	....	21,145	29,100	....	50,245	5,998	3,836	32,055	92,134	....	92,134
CLEARWATER	....	....	....	19,612	13,667	....	33,279	3,487	1,288	26,759	64,813	....	64,813
COOK	....	....	....	6,600	1,626	....	8,226	....	253	....	8,479	....	8,479
COTTONWOOD	....	....	....	24,726	24,597	....	49,323	....	1,612	30,244	81,179	....	81,179
CROW WING	....	....	....	11,096	8,100	....	19,196	....	1,033	3,672	23,901	....	23,901
DAKOTA	....	....	....	29,356	80,933	....	110,289	....	2,682	15,262	128,233	....	128,233
DODGE	....	....	....	18,018	18,100	....	36,118	46,134	798	11,251	94,301	....	94,301
DOUBLAS	....	....	....	35,457	23,500	....	58,957	7,102	2,821	36,735	105,615	....	105,615
EAST AGASSIZ	....	....	....	14,117	27,571	....	41,688	4,979	11,719	19,483	77,869	....	77,869
EAST OTTER TAIL	....	....	....	34,250	29,824	....	64,074	2,308	1,380	18,630	86,392	....	86,392
EAST POLK	....	....	....	10,415	7,480	....	17,895	41,484	1,644	11,621	72,644	....	72,644
FARIBAULT	....	....	....	20,815	18,000	....	38,815	7,253	3,408	47,692	97,168	....	97,168
FILLMORE	....	....	....	67,450	3,677	....	71,127	....	11,059	22,764	104,950	....	104,950
FREEBORN	....	....	....	14,758	32,760	....	47,518	3,377	1,784	21,021	73,700	....	73,700
GOODHUE	....	....	....	29,994	38,980	....	68,974	....	10,011	4,862	83,847	....	83,847
GRANT	....	....	....	20,300	17,659	....	37,959	4,580	67	15,496	58,102	....	58,102
HENNEPIN	....	....	....	4,500	126,709	....	131,209	....	....	....	131,209	....	131,209
HURRARD	....	....	....	6,907	16,830	....	23,737	300	1,935	5,377	31,349	....	31,349
ISANTI	....	....	....	8,983	17,389	....	26,372	....	800	9,673	36,845	....	36,845
ITASCA	....	....	....	12,025	12,200	....	24,225	2,281	1,246	621	28,373	....	28,373
JACKSON	....	....	....	14,610	18,411	....	33,021	....	3,590	26,486	63,097	....	63,097
KANABEC	....	....	....	6,225	10,000	....	16,225	870	10	2,925	20,030	2,000	22,030
KANDIYOHI	....	....	....	25,325	11,600	....	36,925	7,879	2,148	33,833	80,785	....	80,785
KITTSON	....	....	....	17,300	16,500	....	33,800	3,340	2,156	12,660	51,956	....	51,956
KOCHICHING	....	....	....	8,625	9,850	....	18,475	....	2,560	3,361	24,396	....	24,396
LAC QUI PARLE	....	....	....	29,525	33,404	....	62,929	4,187	1,801	29,719	98,636	....	98,636
LAKE	....	....	....	18,842	11,000	....	29,842	....	809	4,201	34,852	....	34,852
LAKE OF THE WOODS	....	....	....	10,125	500	....	10,625	....	1,057	4,857	16,539	....	16,539
LE SUEUR	....	....	....	19,649	20,535	....	40,184	....	2,759	24,054	66,997	....	66,997
LINCOLN	....	....	....	15,023	16,900	....	31,923	3,289	3,439	13,865	52,516	....	52,516
LYON	....	....	....	22,204	19,703	....	41,907	813	6,728	8,913	58,361	....	58,361
MAHONEN	....	....	....	13,550	3,300	....	16,850	1,335	887	8,541	27,613	....	27,613
MARSHALL	....	....	....	13,600	9,914	....	23,514	2,283	2,144	18,283	46,224	....	46,224
MARSHALL-BELTRAMI	....	....	....	10,400	14,700	....	25,100	1,251	887	3,803	31,041	....	31,041
MARTIN	....	....	....	23,500	13,214	....	36,714	8,975	853	61,855	108,397	....	108,397
MCLEOD	....	....	....	30,690	30,157	....	60,847	1,577	1,804	22,136	86,364	....	86,364
NEEKER	....	....	....	27,025	25,000	....	52,025	2,347	2,136	25,876	82,384	....	82,384
HILLE LACS	....	....	....	14,825	9,786	....	24,611	....	....	504	25,115	....	25,115
MORRISON	....	....	....	17,872	20,144	....	38,016	....	2,145	44,576	84,737	....	84,737
MOWER	....	....	....	15,754	23,634	....	39,388	18,504	1,086	14,945	73,923	....	73,923
MURRAY	....	....	....	25,575	532	....	26,107	2,791	3,095	17,080	49,073	....	49,073
NICOLLET	....	....	....	22,125	19,103	....	41,228	1,183	2,553	16,443	61,407	....	61,407
NOBLES	....	....	....	29,050	5,000	....	34,050	5,001	5,127	59,487	103,665	....	103,665
NORTH ST LOUIS	....	....	....	9,800	12,752	....	22,552	....	437	326	23,315	....	23,315
OLMSTED	....	....	....	46,900	44,190	....	91,090	1,605	7,343	18,989	119,027	....	119,027
PENNINGTON	....	....	....	60,201	15,500	....	75,701	....	1,393	30,154	107,248	....	107,248
PINE	....	....	....	10,675	4,982	....	15,657	....	4,093	6,326	26,076	....	26,076
PIPESTONE	....	....	....	31,100	9,900	....	41,000	3,362	2,675	14,181	61,218	....	61,218
POPE	....	....	....	17,574	17,085	....	34,659	....	1,198	19,865	55,722	....	55,722

TABLE 24  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF EXPENDITURES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
CHISAGO	.....	.....	.....	.....	.....	.....	.....	33,583	.....	.....	.....	.....	33,583	.....	.....	33,583
CLAY	.....	.....	.....	.....	.....	.....	.....	86,752	.....	.....	.....	.....	86,752	.....	.....	86,752
CLEARWATER	.....	.....	.....	.....	.....	.....	.....	64,247	.....	.....	.....	.....	64,247	4,008	.....	68,255
COOK	.....	.....	.....	.....	.....	.....	.....	10,512	.....	.....	.....	.....	10,512	.....	.....	10,512
COTTONWOOD	.....	.....	.....	.....	.....	.....	.....	72,730	.....	.....	.....	.....	72,730	1,093	.....	73,823
CROW WING	.....	.....	.....	.....	.....	.....	.....	18,488	.....	.....	.....	.....	18,488	155	.....	18,643
DAKOTA	.....	.....	.....	.....	.....	.....	.....	116,375	.....	.....	.....	.....	116,375	2,169	.....	118,544
DODGE	.....	.....	.....	.....	.....	.....	.....	102,550	.....	.....	.....	.....	102,550	.....	.....	102,550
DOUGLAS	.....	.....	.....	.....	.....	.....	.....	110,095	.....	.....	.....	.....	110,095	4,615	.....	114,710
EAST AGASSIZ	.....	.....	.....	.....	.....	.....	.....	71,552	.....	.....	.....	.....	71,552	.....	.....	71,552
EAST OTTER TAIL	.....	.....	.....	.....	.....	.....	.....	73,541	.....	.....	.....	.....	73,541	782	.....	74,323
EAST POLK	.....	.....	.....	.....	.....	.....	.....	80,894	.....	.....	.....	.....	80,894	3,350	.....	84,244
FARIBAULT	.....	.....	.....	.....	.....	.....	.....	101,576	.....	.....	.....	.....	101,576	320	.....	101,896
FILLMORE	.....	.....	.....	.....	.....	.....	.....	71,784	.....	.....	.....	.....	71,784	.....	.....	71,784
FREEDORN	.....	.....	.....	.....	.....	.....	.....	67,144	.....	.....	.....	.....	67,144	.....	.....	67,144
GOODHUE	.....	.....	.....	.....	.....	.....	.....	81,238	.....	.....	.....	.....	81,238	161	.....	81,399
GRANT	.....	.....	.....	.....	.....	.....	.....	51,877	.....	.....	.....	.....	51,877	.....	.....	51,877
HENNEPIN	.....	.....	.....	.....	.....	.....	.....	118,329	.....	.....	.....	.....	118,329	8,911	.....	127,240
HUBBARD	.....	.....	.....	.....	.....	.....	.....	29,659	.....	.....	.....	.....	29,659	684	.....	30,343
ISANTI	.....	.....	.....	.....	.....	.....	.....	32,980	.....	.....	.....	.....	32,980	.....	.....	32,980
ITASCA	.....	.....	.....	.....	.....	.....	.....	38,078	.....	.....	.....	.....	38,078	.....	.....	38,078
JACKSON	.....	.....	.....	.....	.....	.....	.....	56,529	.....	.....	.....	.....	56,529	2,220	.....	58,749
KANAREC	.....	.....	.....	.....	.....	.....	.....	21,172	.....	.....	.....	.....	21,172	.....	.....	21,172
KANDIYOH	.....	.....	.....	.....	.....	.....	.....	83,896	.....	.....	.....	.....	83,896	.....	.....	83,896
KITTSOW	.....	.....	.....	.....	.....	.....	.....	49,102	.....	.....	.....	.....	49,102	.....	.....	49,102
KOOCHICING	.....	.....	.....	.....	.....	.....	.....	37,937	.....	.....	.....	.....	37,937	.....	.....	37,937
LAC QUI PARLE	.....	.....	.....	.....	.....	.....	.....	96,277	.....	.....	.....	.....	96,277	271	.....	96,548
LAKE	.....	.....	.....	.....	.....	.....	.....	32,606	.....	.....	.....	.....	32,606	.....	.....	32,606
LAKE OF THE WOODS	.....	.....	.....	.....	.....	.....	.....	13,274	.....	.....	.....	.....	13,274	.....	.....	13,274
LE SUEUR	.....	.....	.....	.....	.....	.....	.....	59,416	.....	.....	.....	.....	59,416	.....	.....	59,416
LINCOLN	.....	.....	.....	.....	.....	.....	.....	62,655	.....	.....	.....	.....	62,655	.....	.....	62,655
LYON	.....	.....	.....	.....	.....	.....	.....	48,958	.....	.....	.....	.....	48,958	.....	.....	48,958
MAHONEN	.....	.....	.....	.....	.....	.....	.....	27,716	.....	.....	.....	.....	27,716	.....	.....	27,716
MARSHALL	.....	.....	.....	.....	.....	.....	.....	52,257	.....	.....	.....	.....	52,257	.....	.....	52,257
MARSHALL-BELTRAMI	.....	.....	.....	.....	.....	.....	.....	35,000	.....	.....	.....	.....	35,000	.....	.....	35,000
MARTIN	.....	.....	.....	.....	.....	.....	.....	119,719	.....	.....	.....	.....	119,719	.....	.....	119,719
MCLEOD	.....	.....	.....	.....	.....	.....	.....	66,842	.....	.....	.....	.....	66,842	217	.....	67,059
MEEKER	.....	.....	.....	.....	.....	.....	.....	81,868	.....	.....	.....	.....	81,868	.....	.....	81,868
MILLE LACS	.....	.....	.....	.....	.....	.....	.....	18,538	.....	.....	.....	.....	18,538	.....	.....	18,538
MORRISON	.....	.....	.....	.....	.....	.....	.....	87,332	.....	.....	.....	.....	87,332	.....	.....	87,332
MOWER	.....	.....	.....	.....	.....	.....	.....	76,214	.....	.....	.....	.....	76,214	879	.....	77,093
MURRAY	.....	.....	.....	.....	.....	.....	.....	51,674	.....	.....	.....	.....	51,674	.....	.....	51,674
NICOLLET	.....	.....	.....	.....	.....	.....	.....	57,263	.....	.....	.....	.....	57,263	648	.....	57,911
NOBLES	.....	.....	.....	.....	.....	.....	.....	84,991	.....	.....	.....	.....	84,991	.....	.....	84,991
NORTH ST LOUIS	.....	.....	.....	.....	.....	.....	.....	22,339	.....	.....	.....	.....	22,339	777	.....	23,116
OLNSTED	.....	.....	.....	.....	.....	.....	.....	101,202	.....	.....	.....	.....	101,202	.....	.....	101,202
PENNINGTON	.....	.....	.....	.....	.....	.....	.....	109,398	.....	.....	.....	.....	109,398	.....	.....	109,398
PINE	.....	.....	.....	.....	.....	.....	.....	29,219	.....	.....	.....	.....	29,219	.....	.....	29,219
PIPESTONE	.....	.....	.....	.....	.....	.....	.....	62,446	.....	.....	.....	.....	62,446	.....	.....	62,446
POPE	.....	.....	.....	.....	.....	.....	.....	54,363	.....	.....	.....	.....	54,363	5,320	.....	59,683

TABLE 23  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF REVENUES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMNTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
RAMSEY	....	....	....	26,364	41,887	....	68,251	....	....	68,251	....	68,251	
RED LAKE	....	....	....	12,825	11,783	....	24,608	1,932	4,770	5,824	37,134	37,134	
REDWOOD	....	....	....	35,474	21,591	....	57,065	2,967	3,243	14,230	77,505	77,505	
RENVILLE	....	....	....	23,606	18,000	....	41,606	8,401	634	43,064	93,705	93,705	
RICE	....	....	....	21,267	21,333	....	42,600	....	3,007	8,028	53,635	53,635	
ROCK	....	....	....	27,500	....	....	27,500	1,140	2,168	11,204	42,012	42,012	
ROOT RIVER	....	....	....	24,177	30,706	....	54,883	....	3,995	2,144	61,022	61,022	
ROSEAU	....	....	....	14,725	8,024	....	22,749	4,333	3,108	32,573	62,763	62,763	
SCOTT	....	....	....	26,775	58,000	....	84,775	246	4,991	16,883	106,895	106,895	
SHERBURNE	....	....	....	11,950	20,382	....	32,332	40	851	6,259	39,482	39,482	
SIRLEY	....	....	....	22,125	19,000	....	41,125	1,322	2,198	21,038	65,683	65,683	
SOUTH ST LOUIS	....	....	....	10,983	21,338	....	32,321	....	1,432	810	34,563	34,563	
STEARNS	....	....	....	59,889	179,500	....	239,389	2,482	16,979	103,351	362,201	362,201	
STEELE	....	....	....	15,636	7,054	....	22,690	15,415	3,494	12,892	54,491	54,491	
STEVENS	....	....	....	13,423	16,424	....	29,847	....	3,205	30,525	63,577	63,577	
SWIFT	....	....	....	26,450	13,090	....	39,540	5,028	662	14,047	59,277	59,277	
TODD	....	....	....	10,525	30,934	....	41,459	962	1,195	15,067	58,683	58,683	
TRVERSE	....	....	....	16,625	9,936	....	26,561	3,591	....	19,797	49,949	49,949	
WABASHA	....	....	....	53,615	....	....	53,615	....	4,328	13,648	71,591	71,591	
WADENA	....	....	....	8,151	8,640	....	16,791	524	2,113	5,295	24,723	24,723	
WASECA	....	....	....	15,603	16,000	....	31,603	5,842	2,437	24,676	64,558	64,558	
WASHINGTON	....	....	....	21,056	58,000	....	79,056	1,495	5,059	2,718	88,328	88,328	
WATONWAN	....	....	....	16,573	17,765	....	34,338	....	776	20,518	55,632	55,632	
WEST OTTER TAIL	....	....	....	8,675	28,158	....	36,833	5,568	1,756	24,801	68,958	68,958	
WEST POLK	....	....	....	32,305	11,000	7,901	51,206	....	10,905	57,334	119,445	119,445	
WILKIN	....	....	....	8,097	15,296	....	23,393	....	4,629	24,285	52,307	52,307	
WINDOM	....	....	....	38,319	17,328	....	55,647	6,404	....	....	62,051	62,051	
WRIGHT	....	....	....	17,312	48,551	....	65,863	....	5,785	23,868	95,516	95,516	
YELLOW MEDICINE	....	....	....	34,412	20,569	....	54,981	....	1,680	41,501	98,162	98,162	
TOTAL	....	....	....	1,935,519	2,057,880	7,901	4,001,300	281,883	249,805	1,615,821	6,148,809	2,000	6,150,809
WATERSHED DISTRICT													
BEAR VALLEY	1,039	....	....	172	....	....	172	....	226	....	1,437	....	1,437
BELLE CREEK	7,842	....	....	1,739	....	....	1,739	....	1,198	....	10,779	....	10,779
BUFFALO CREEK	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....
BUFFALO RED RIVER	77,740	....	....	29,388	424,065	....	453,453	....	12,753	....	543,946	....	543,946
CARMELIAN MARINE	6,697	....	....	....	....	....	....	....	121	....	6,818	....	6,818
CLEARWATER RIVER	....	....	....	122,420	25,090	....	147,510	....	....	12	147,522	....	147,522
COOKS VALLEY	168	....	....	50	....	....	50	....	....	....	218	....	218
COON CREEK	65,676	....	....	27,412	....	....	27,412	....	4,739	130	97,957	....	97,957
CORHORANT LAKES	3,948	....	....	664	....	....	664	....	68	....	4,680	....	4,680
CROOKED CREEK	....	....	....	....	....	....	....	....	....	....	....	....	....
HIGH ISLAND	8,161	89,825	....	1,891	....	....	1,891	....	39,488	....	139,365	342,300	481,665
JOE RIVER	32,034	....	....	....	....	....	....	....	12,461	....	44,495	....	44,495
LAC QUI PARLE YELLOW BANK	10,829	64,781	....	3,661	....	....	3,661	....	9,243	601	89,115	....	89,115
LOWER MINNESOTA RIVER	63,004	....	....	13,012	....	....	13,012	....	4,719	....	80,735	....	80,735
MIDDLE DES MOINES RIVER	27,611	....	....	22,726	....	....	22,726	....	13,103	380	63,820	....	63,820
MIDDLE RIVER SNAKE RIVER	138,433	....	....	16,754	557,950	....	574,704	....	76,496	2,582	792,215	....	792,215
MINNEHAHA CREEK	142,476	....	....	....	....	....	....	....	20,577	10,991	174,044	....	174,044

TABLE 24  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF EXPENDITURES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
RAMSEY	****	****	****	****	****	****	****	61,062	****	****	****	****	61,062	****	****	61,062
RED LAKE	****	****	****	****	****	****	****	32,293	****	****	****	****	32,293	****	****	32,293
REDWOOD	****	****	****	****	****	****	****	72,516	****	****	****	****	72,516	****	****	72,516
RENVILLE	****	****	****	****	****	****	****	102,639	****	****	****	****	102,639	****	****	102,639
RICE	****	****	****	****	****	****	****	52,868	****	****	****	****	52,868	****	****	52,868
ROCK	****	****	****	****	****	****	****	55,905	****	****	****	****	55,905	****	****	55,905
ROOT RIVER	****	****	****	****	****	****	****	81,535	****	****	****	****	81,535	214	****	81,749
ROSEAU	****	****	****	****	****	****	****	63,257	****	****	****	****	63,257	5,150	****	68,407
SCOTT	****	****	****	****	****	****	****	97,792	****	****	****	****	97,792	****	****	97,792
SHERBURNE	****	****	****	****	****	****	****	40,026	****	****	****	****	40,026	332	****	40,358
SIMLEY	****	****	****	****	****	****	****	63,990	****	****	****	****	63,990	****	****	63,990
SOUTH ST LOUIS	****	****	****	****	****	****	****	33,648	****	****	****	****	33,648	2,632	****	36,280
STEARNS	****	****	****	****	****	****	****	265,399	****	****	****	****	265,399	****	****	265,399
STEELE	****	****	****	****	****	****	****	60,883	****	****	****	****	60,883	3,560	****	64,443
STEVENS	****	****	****	****	****	****	****	59,290	****	****	****	****	59,290	****	****	59,290
SWIFT	****	****	****	****	****	****	****	54,326	****	****	****	****	54,326	****	****	54,326
TODD	****	****	****	****	****	****	****	64,411	****	****	****	****	64,411	997	****	65,408
TRAVERSE	****	****	****	****	****	****	****	38,705	****	****	****	****	38,705	****	****	38,705
WARASHA	****	****	****	****	****	****	****	79,904	****	****	****	****	79,904	****	****	79,904
WADENA	****	****	****	****	****	****	****	26,316	****	****	****	87	26,403	****	****	26,403
WASECA	****	****	****	****	****	****	****	65,084	****	****	****	****	65,084	****	****	65,084
WASHINGTON	****	****	****	****	****	****	****	86,483	****	****	****	****	86,483	1,005	****	87,488
WATONWAN	****	****	****	****	****	****	****	59,064	****	****	****	****	59,064	530	****	59,594
WEST OTTER TAIL	****	****	****	****	****	****	****	60,939	****	****	****	8,779	69,718	****	****	69,718
WEST POLK	****	****	****	****	****	****	****	102,365	****	****	****	****	102,365	5,009	****	107,374
WILKIN	****	****	****	****	****	****	****	50,126	****	****	****	****	50,126	13,996	****	64,122
WINONA	****	****	****	****	****	****	****	52,956	****	****	****	****	52,956	****	****	52,956
WRIGHT	****	****	****	****	****	****	****	80,863	****	****	****	****	80,863	922	****	81,785
YELLOW MEDICINE	****	****	****	****	****	****	****	86,440	****	****	****	****	86,440	5,695	****	92,135
TOTAL	****	****	****	****	****	****	****	5,805,422	****	****	****	8,866	5,814,288	78,666	****	5,892,954
WATERSHED DISTRICT																
BEAR VALLEY	****	****	****	****	****	****	****	881	****	****	****	****	881	****	****	881
BELLE CREEK	****	****	****	****	****	****	****	6,127	****	****	****	****	6,127	25,000	****	31,127
BUFFALO CREEK	****	****	****	****	****	****	****	FAILED TO REPORT	****	****	****	****	****	****	****	****
BUFFALO RED RIVER	****	****	****	****	****	****	****	24,318	****	****	****	****	24,318	373,726	****	398,044
CARNELIAN MARINE	****	****	****	****	****	****	****	15,608	****	****	****	****	15,608	****	****	15,608
CLEARWATER RIVER	****	****	****	****	****	****	****	19,266	****	****	****	****	19,266	114,721	****	133,987
COOKS VALLEY	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****
COON CREEK	****	****	****	****	****	****	****	36,392	****	****	****	****	36,392	51,000	****	87,392
CORMORANT LAKES	****	****	****	****	****	****	****	3,267	****	****	****	****	3,267	****	****	3,267
CROOKED CREEK	****	****	****	****	****	****	****	417	****	****	****	****	417	****	****	417
HIGH ISLAND	****	****	****	****	****	****	****	51,287	****	****	****	21,412	72,699	130,362	64,712	267,773
JOE RIVER	****	****	****	****	****	****	****	10,745	****	****	****	3,051	13,796	****	9,947	23,743
LAC QUI PARLE YELLOW BANK	****	****	****	****	****	****	****	15,572	****	****	****	****	15,572	73,501	****	89,073
LOWER MINNESOTA RIVER	****	****	****	****	****	****	****	82,598	****	****	****	****	82,598	****	****	82,598
MIDDLE DES MOINES RIVER	****	****	****	****	****	****	****	16,288	****	****	****	****	16,288	66,669	****	82,957
MIDDLE RIVER SNAKE RIVER	****	****	****	****	****	****	****	63,390	****	****	****	****	63,390	385,158	****	448,548
MINNEHAHA CREEK	****	****	****	****	****	****	****	161,324	****	****	****	****	161,324	51,201	****	212,525



TABLE 23  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF REVENUES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
NINE MILE CREEK	353,753	....	....	86,726	....	58,250	144,976	....	69	....	498,798	....	498,798
OKABEMA-OCHEDA	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....
PELICAN RIVER	18,591	12,795	....	7,277	....	....	7,277	....	3,842	....	42,505	....	42,505
PRIOR LAKE-SPRING LAKE	146,332	....	....	....	....	....	....	....	801	207	147,340	....	147,340
RAMSEY WASHINGTON METRO	52,140	....	....	20,472	....	....	20,472	....	3,423	....	76,035	282,600	358,635
RED LAKE	273,380	14,812	....	69,932	....	58,660	128,592	....	67,469	582	484,835	....	484,835
RICE CREEK	329,721	....	....	....	....	....	....	6,843	20,277	....	356,841	....	356,841
RILEY PURGATORY CREEK	129,624	....	....	49,691	....	....	49,691	....	1,591	....	180,906	....	180,906
ROSEAU RIVER	56,155	....	....	12,307	....	....	12,307	....	4,243	223	72,928	....	72,928
SANDHILL RIVER	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....
STOCKTON ROLLINGSTONE MINN CITY	....	....	....	....	....	....	....	....	....	392	392	....	392
THIRTY LAKES	18,925	....	....	2,766	....	....	2,766	....	4,186	....	25,877	....	25,877
TURTLE CREEK	....	....	....	....	....	....	....	....	1,726	....	1,726	....	1,726
TWO RIVER	58,870	....	....	....	....	....	....	....	9,670	80	68,620	16,000	84,620
UPPER MINNESOTA RIVER	9,535	....	....	104,503	....	....	104,503	....	1,760	136	115,934	....	115,934
VALLEY BRANCH	63,959	....	....	32,580	....	3,725	36,305	....	1,827	648	102,739	....	102,739
WARROAD	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....
WILD RICE	189,935	....	....	32,685	946,454	....	979,139	....	12,343	38,959	1,220,376	....	1,220,376
YELLOW MEDICINE RIVER	41,571	....	....	8,887	23,500	....	32,387	....	1,586	25	75,569	....	75,569
TOTAL	2,328,149	182,213	....	667,715	1,977,059	120,635	2,765,409	6,843	330,005	55,948	5,668,567	640,900	6,309,467
GRAND TOTAL	16,630,599	261,978	148,651,188	396,782,890	11,339,082	244,783,177	801,556,337	317,800,205	303,202,507	307,188,000	1,746,639,626	111,584,577	1,858,224,203

TABLE 24  
 THE SPECIAL DISTRICTS  
 CLASSIFICATION OF EXPENDITURES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
NINE MILE CREEK	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	181,686	XXXX	XXXX	XXXX	XXXX	181,686	48,158	XXXX	229,844
OKABENA-OCHEDA	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	FAILED TO REPORT	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
PELICAN RIVER	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	12,104	XXXX	XXXX	XXXX	XXXX	12,104	XXXX	XXXX	12,104
PRIOR LAKE-SPRING LAKE	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	51,986	XXXX	XXXX	XXXX	1,315	53,301	24,034	XXXX	77,335
RAMSEY WASHINGTON METRO	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	351,012	XXXX	XXXX	XXXX	XXXX	351,012	1,424	XXXX	352,436
RED LAKE	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	89,469	XXXX	XXXX	XXXX	XXXX	89,469	407,879	XXXX	497,348
RICE CREEK	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	189,844	XXXX	XXXX	XXXX	XXXX	189,844	XXXX	XXXX	189,844
RILEY PURGATORY CREEK	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	93,479	XXXX	XXXX	XXXX	XXXX	93,479	77,397	XXXX	170,876
ROSEAU RIVER	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	33,507	XXXX	XXXX	XXXX	XXXX	33,507	22,596	XXXX	56,103
SANDHILL RIVER	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	FAILED TO REPORT	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
STOCKTON ROLLINGSTONE MINN CITY	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	4,814	XXXX	XXXX	XXXX	XXXX	4,814	XXXX	XXXX	4,814
THIRTY LAKES	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	18,069	XXXX	XXXX	XXXX	XXXX	18,069	807	XXXX	18,876
TURTLE CREEK	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	6,322	XXXX	XXXX	XXXX	XXXX	6,322	3,640	XXXX	9,962
TWO RIVER	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	13,134	XXXX	XXXX	XXXX	1,741	14,875	44,808	21,753	81,436
UPPER MINNESOTA RIVER	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	11,841	XXXX	XXXX	XXXX	XXXX	11,841	102,000	XXXX	113,841
VALLEY BRANCH	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	137,903	XXXX	XXXX	XXXX	XXXX	137,903	XXXX	XXXX	137,903
WARRDAD	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	FAILED TO REPORT	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
WILD RICE	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	202,416	XXXX	XXXX	85,519	XXXX	287,935	1,063,189	XXXX	1,351,124
YELLOW MEDICINE RIVER	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	75,037	XXXX	XXXX	XXXX	XXXX	75,037	26,784	XXXX	101,821
TOTAL	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	1,980,103	XXXX	XXXX	85,519	27,519	2,093,141	3,094,054	96,412	5,283,607
GRAND TOTAL	6,001,875	476,991	4,301,012	142,703,928	595,886,504	7,989,761	6,975,890	15,420,668	39,255,870	293,813	230,378,196	9,033,251	1,058,717,759	126,142,095	88,101,957	1,272,961,811

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TABLE 25  
THE SPECIAL DISTRICTS  
ANALYSIS OF OPERATIONS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	OPERATING	OPERATING	OPERATING	NONOPERATING	NONOPERATING	NET	TAXES	FEDERAL	STATE	GRANTS FROM	BORROWING	CAPITAL	NET SERVICE	
	REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME							INTEREST	PRINCIPAL
<b>AIRPORT COMMISSION</b>														
DULUTH	922,449	1,433,539	[511,090]	283,174	112,041	[339,957]	134,302	152,685	68,400	....	....	288,111	112,006	126,700
METRO AIRPORTS COMM	27,220,290	24,344,885	2,875,405	11,132,440	5,588,855	8,418,990	503,285	2,759,184	1,848,885	....	24,020,470	28,825,581	5,588,855	5,190,000
TOTAL	28,142,739	25,778,424	2,364,315	11,415,614	5,700,896	8,079,033	637,587	2,911,869	1,917,285	....	24,020,470	29,113,692	5,700,861	5,316,700
<b>HOSPITAL DISTRICT</b>														
CANBY COMMUNITY	1,891,619	1,866,905	24,714	83,953	10,513	98,154	5,210	....	25,241	....	....	172,147	5,046	45,000
CANNON FALLS	996,058	981,346	14,712	10,680	....	25,392	....	....	....	....	55,000	122,206	1,320	15,000
CHISAGO LAKES	2,833,007	2,797,539	35,468	24,186	....	59,654	32,163	....	....	....	....	46,825	74,635	70,000
CUYUNA RANGE	2,873,189	2,823,641	49,548	60,454	....	110,002	....	....	....	....	5,625,000	14,239	7,189	8,424
DAWSON AREA	1,879,041	1,882,047	[3,006]	79,541	19,052	57,483	....	....	....	....	....	34,801	70,045	70,000
DISTRICT MEMORIAL	2,868,562	2,812,837	55,725	70,889	....	126,614	30,488	....	....	....	79,790	126,694	88,257	87,164
GLACIAL RIDGE	821,392	936,338	[114,946]	204,978	15,617	74,415	184,842	....	....	....	....	23,184	28,938	45,000
MILICA	1,894,781	1,869,730	25,051	65,176	....	90,227	....	....	....	....	....	66,966	26,693	35,180
MONTECELLO-BIG LAKE	3,522,159	3,559,658	[37,499]	428,216	127,237	263,480	368,197	....	....	....	390,000	202,863	42,614	50,000
MOOSE LAKE	3,261,459	3,272,868	[11,409]	230,577	4,593	214,575	70,406	....	....	....	....	53,509	122,060	76,687
NORTH SUBURBAN	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
NORTHERN ITASCA	922,223	978,876	[56,653]	79,457	....	22,804	64,523	....	6,910	59,582	....	38,578	3,805	5,000
PARKERS PRAIRIE	532,126	541,374	[9,248]	12,477	....	3,229	17,728	....	....	....	....	8,903	5,596	24,384
PELICAN VALLEY	1,172,833	1,297,820	[124,987]	80,355	1,000	[45,632]	135,000	....	....	....	....	14,134	78,691	23,125
PERHAM	3,055,251	3,015,111	40,140	45,665	....	85,805	29,629	....	....	....	....	90,702	9,077	99,548
RICE COUNTY	5,335,311	5,338,519	[3,208]	294,716	44,014	247,494	45,742	....	....	....	....	323,673	47,064	65,000
ROSEAU AREA	2,947,626	2,838,171	109,455	144,010	13,308	240,157	22,935	....	....	....	74,000	261,900	20,911	89,800
UNITED BLUE EARTH	2,759,294	2,652,893	106,401	252,308	39,182	319,527	100,732	....	....	....	79,692	166,453	39,182	92,672
UNITED DISTRICT	3,775,685	3,791,933	[16,248]	175,919	....	159,671	....	....	....	....	....	125,617	298,894	135,000
WESTERN POPE COUNTY	1,038,953	1,021,514	17,439	97,717	....	115,156	7,500	....	....	....	....	12,840	66,507	51,175
TOTAL	44,380,569	44,279,120	101,449	2,441,274	274,516	2,268,207	1,115,095	....	32,151	59,582	6,303,482	1,906,234	1,036,524	1,088,159
<b>HOUSING &amp; REDEVELOPMENT AUTHORITY</b>														
AITKIN	140,564	353,900	[213,336]	....	52,538	[265,874]	....	344,600	....	....	91,667	190,505	52,538	12,408
ALBERT LEA	177,233	186,522	[9,289]	23,153	161,469	[147,605]	....	195,918	....	....	....	13,672	147,424	43,160
ALEXANDRIA	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
AUSTIN	226,083	223,955	2,128	37,457	200,463	[160,878]	....	302,211	....	....	720,152	738,365	203,479	44,023
BAGLEY	30,380	36,107	[5,727]	3,611	26,689	[28,805]	....	43,936	....	....	....	6,745	26,689	8,007
BARNESVILLE	28,856	38,698	[9,842]	2,040	30,018	[37,820]	....	49,108	....	....	....	3,022	28,511	6,007
BENDIJI	92,537	97,881	[5,344]	46,960	120,271	[78,655]	....	143,125	....	....	....	26,074	66,448	26,773
BENSON	57,852	63,185	[5,333]	6,519	58,959	[57,773]	....	88,171	....	....	23,478	31,194	57,827	20,000
BIG STONE COUNTY	49,716	81,344	[31,628]	8,149	70,402	[93,881]	....	136,918	....	....	81,183	22,361	70,402	13,863
BLUE EARTH	53,574	58,929	[5,355]	8,781	65,473	[62,047]	....	84,479	....	....	429	23,731	64,215	12,236
BRAHAM	28,439	43,185	[14,746]	1,512	43,838	[57,072]	....	47,560	....	....	....	4,067	43,498	20,974
BRAINERD	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
BRECKENRIDGE	70,649	88,039	[17,390]	29,088	32,735	[21,037]	....	82,085	....	....	....	694,557	32,735	....
CAMBRIDGE	37,952	52,556	[14,604]	6,032	36,753	[45,325]	....	41,370	....	....	....	5,349	36,753	8,229
CANBY	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
CARLTON	18,917	22,204	[3,287]	1,072	19,419	[21,634]	....	30,788	....	....	81	1,049	19,419	4,505
CASS COUNTY	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
CASS LAKE	45,778	51,193	[5,415]	6,243	99,520	[98,692]	....	90,521	....	....	31,361	7,427	99,520	....
CHASKA	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
CHIPPEWA COUNTY	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
CHISHOLM	141,756	149,066	[7,310]	27,832	100,143	[79,621]	....	257,992	....	....	693,479	51,632	89,353	283,672

TABLE 25  
THE SPECIAL DISTRICTS  
ANALYSIS OF OPERATIONS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	OPERATING REVENUE	OPERATING EXPENSE	OPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	GRANTS FROM LOCAL UNITS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE INTEREST	DEBT SERVICE PRINCIPAL
CLARKFIELD	30,443	38,836	[8,393]	2,994	28,288	[33,687]	....	34,006	....	....	....	800	28,288	6,251
CLAY COUNTY	19,868	11,400	8,468	2,980	65,021	[53,573]	....	42,819	....	....	60,611	618,654	65,021	30,000
CLOQUET	95,557	99,615	[4,058]	13,234	70,834	[61,658]	....	98,030	....	....	....	....	70,543	18,772
COLUMBIA HEIGHTS	104,222	136,640	[32,418]	3,768	173,525	[202,175]	....	199,711	....	....	....	6,189	173,525	6,454
COOK	24,007	31,871	[7,864]	1,934	36,163	[42,093]	....	47,503	....	....	72	10,786	36,163	....
COTTONWOOD	33,405	39,493	[6,088]	2,085	59,791	[63,794]	....	62,855	....	....	4,397	1,016	58,509	....
CROOKSTON	67,512	80,257	[12,745]	6,922	73,935	[79,758]	....	124,655	....	....	586,772	92,070	73,935	13,692
CROSBY	52,267	59,906	[7,639]	6,940	48,706	[49,405]	....	63,924	....	....	....	11,963	48,706	16,934
DELANO	32,166	29,496	2,670	2,048	22,489	[17,771]	....	29,000	....	....	....	....	22,116	6,436
DETROIT LAKES	110,207	142,590	[32,383]	4,777	133,441	[161,047]	....	177,976	....	....	....	....	133,441	81,612
DOUGLAS COUNTY	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
DULUTH	1,896,861	3,756,635	[1,859,774]	4,115,656	2,545,701	[289,819]	....	3,778,087	....	520,858	9,162,372	10,100,552	2,545,404	2,350,309
EAST GRAND FORKS	90,027	93,488	[3,461]	10,558	89,247	[82,150]	....	206,505	....	....	....	358,716	89,247	108,992
ELY	130,004	179,108	[49,104]	5,858	121,795	[165,041]	....	199,342	....	....	80,760	43,000	121,795	19,967
EVELETH	29,126	25,326	3,800	4,677	30,248	[21,771]	....	44,151	....	....	34,106	28,446	30,248	....
FAIRMONT	117,560	144,787	[27,227]	7,248	106,308	[126,287]	....	162,246	....	....	46,412	71,962	106,308	20,472
FERGUS FALLS	64,136	88,224	[24,088]	9,770	76,816	[91,134]	....	120,980	....	....	....	4,287	76,816	19,038
FOREST LAKE	38,543	36,530	2,013	1,173	37,528	[34,342]	....	48,477	....	....	15,300	1,583	36,688	7,544
GILBERT	57,727	76,636	[18,909]	13,387	70,242	[75,764]	....	96,778	....	....	....	....	70,242	70,745
GLENWOOD	27,164	25,639	1,525	3,927	24,733	[19,281]	....	28,571	....	....	....	1,000	24,733	5,331
GRAND RAPIDS	47,804	48,227	[423]	4,173	49,600	[45,850]	....	65,242	....	....	809,885	172,465	49,600	....
GREENBUSH	17,166	26,841	[9,675]	915	18,862	[27,622]	....	35,292	....	....	92	195	18,862	5,117
HENNING	14,009	15,817	[1,808]	2,267	15,223	[14,764]	....	23,984	....	....	304	2,940	15,223	3,982
HIBBING	286,314	321,211	[34,897]	15,999	211,553	[230,451]	....	351,184	....	....	275,859	118,519	211,553	424,061
HOPKINS	88,691	94,026	[5,335]	7,782	80,051	[77,604]	....	112,996	....	....	....	113,632	80,051	25,307
HUTCHINSON	86,343	126,720	[40,377]	3,981	....	[36,396]	....	160,520	....	....	....	....	....	....
INTERNATIONAL FALLS	81,891	91,148	[9,257]	8,372	54,815	[55,700]	....	82,024	....	....	....	325	54,815	11,768
JACKSON	79,360	77,904	1,456	....	89,844	[88,388]	....	109,905	....	....	....	....	89,844	15,425
LAKE BENTON	24,384	29,465	[5,081]	2,863	46,422	[48,640]	....	42,431	....	....	....	1,584	46,422	13,696
LE SUEUR	42,333	50,378	[8,045]	3,053	46,315	[51,307]	....	66,979	....	....	....	5,862	46,315	10,658
LINDSTROM	30,874	35,753	[4,879]	1,542	46,558	[49,895]	....	67,165	....	....	....	....	46,558	16,760
LITCHFIELD	53,358	75,704	[22,346]	2,813	51,919	[71,452]	....	75,179	....	....	....	10,757	51,919	72,621
LITTLE FALLS	86,640	109,193	[22,553]	12,926	90,424	[100,051]	....	123,978	....	....	3,119	197	90,424	19,251
LONG PRAIRIE	35,355	41,113	[5,758]	4,248	56,600	[58,110]	....	60,880	....	....	....	1,310	56,600	32,182
LUYERNE	65,701	64,022	1,679	4,626	54,200	[47,895]	....	78,886	....	....	461	6,675	54,200	14,823
NADISON	32,468	44,510	[12,042]	3,908	42,552	[50,686]	....	63,705	....	....	....	933	42,552	11,331
NANKATO	125,396	165,173	[39,777]	30,804	215,310	[224,283]	....	382,287	....	....	1,358,977	1,272,419	215,310	31,880
MARSHALL	145,641	166,163	[20,522]	28,691	196,143	[187,974]	....	241,172	....	....	83,186	21,475	196,143	19,951
MONTEVIDEO	73,719	82,395	[8,676]	13,835	63,681	[58,522]	....	67,150	....	....	....	17,757	63,681	19,763
MONTGOMERY	30,791	39,807	[9,016]	2,983	41,695	[47,728]	....	125,528	....	....	489,592	23,914	41,695	542,889
MOORHEAD	176,101	219,851	[43,750]	17,974	166,738	[192,514]	....	254,957	....	....	....	1,351,085	166,738	92,200
MOOSE LAKE	36,162	38,293	[2,131]	3,934	32,676	[30,873]	....	44,782	....	....	....	5,398	32,676	7,784
MORA	38,745	45,905	[7,160]	3,598	56,131	[59,693]	....	53,399	....	....	19,122	2,721	56,131	....
MORRIS	50,035	73,759	[23,724]	10,329	43,436	[56,831]	....	73,695	....	....	....	....	43,436	13,652
MOUND	48,540	59,263	[10,723]	464	42,550	[52,809]	....	55,468	....	....	....	....	42,550	15,639
MOUNTAIN IRON	55,729	62,459	[6,730]	677	6,244	[12,297]	....	....	....	....	403,900	1,122,568	6,244	16,169
MOUNTAIN LAKE	34,108	46,748	[12,640]	3,470	38,532	[47,702]	....	62,438	....	....	....	....	38,532	9,298
MOWER COUNTY	252,345	118,753	133,592	19,846	118,011	35,427	....	....	....	....	....	47,856	118,011	8,422
NEW RICHLAND	31,394	36,539	[5,145]	1,866	23,915	[27,194]	....	38,266	....	....	....	2,932	23,915	8,003
NORTH HANKATO	84,861	87,757	[2,896]	7,921	65,129	[60,104]	....	95,354	....	....	....	5,173	65,129	17,649
NORTHFIELD	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
NW MN MULTI-COUNTY	58,726	81,353	[22,627]	4,587	263,876	[281,916]	....	283,997	....	....	159,684	63,195	263,876	....

TABLE 25  
 THE SPECIAL DISTRICTS  
 ANALYSIS OF OPERATIONS  
 ENTERPRISE FUNDS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	OPERATING REVENUE	OPERATING EXPENSE	OPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	GRANTS FROM LOCAL UNITS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE INTEREST	DEBT SERVICE PRINCIPAL
OTTER TAIL COUNTY	13,655	9,542	4,113	1,703	18,398	[12,582]	....	118,025	....	....	802,612	830,743	18,398	....
PARK RAPIDS	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
PEQUOT LAKES	24,994	43,617	[18,623]	7,542	38,208	[49,289]	....	57,013	5,369	....	12,647	8,353	38,208	....
PERHAM	31,226	39,518	[8,292]	687	31,639	[39,244]	....	50,067	....	....	....	....	31,639	7,113
PINE CITY	33,115	37,703	[4,588]	1,136	21,035	[24,487]	....	32,989	....	....	....	1,077	21,035	8,114
PINE COUNTY	37,493	51,684	[14,191]	61,922	33,346	14,385	....	53,803	....	....	....	7,993	33,346	2,413
PINE RIVER	27,193	40,984	[13,791]	1,384	34,984	[47,391]	....	56,678	....	....	....	5,640	34,984	7,898
PIPESTONE	79,821	81,766	[1,945]	13,149	87,693	[76,489]	....	132,276	....	....	....	8,854	87,693	27,556
PRINCETON	35,539	58,156	[22,617]	11,510	33,887	[44,994]	....	58,229	....	....	....	2,407	33,887	8,161
RED LAKE FALLS	24,817	31,412	[6,595]	2,525	21,689	[25,759]	....	38,823	....	....	443	....	21,689	4,930
RED LAKE RESERVATION	89,633	155,077	[65,444]	32,983	372,352	[404,813]	....	597,106	....	....	14,871	....	372,352	3,918
RED WING	112,067	140,514	[28,447]	9,631	141,424	[160,240]	185,450	169,764	....	....	....	....	141,083	169,764
REDWOOD FALLS	43,001	46,120	[3,119]	2,971	49,307	[49,455]	....	62,210	....	....	....	....	49,307	11,026
RICE COUNTY	....	113,108	[113,108]	....	....	[113,108]	....	126,758	....	....	....	1,420	....	....
SALK CENTRE	31,367	40,107	[8,740]	2,635	39,438	[45,543]	....	63,846	....	....	....	6,922	39,037	12,945
SCOTT	13,301	13,386	[85]	6,477	25,747	[19,355]	....	138,616	....	....	1,000,000	....	25,747	1,637
SLEEPY EYE	44,395	43,188	1,207	6,093	37,596	[30,296]	....	54,526	....	....	....	6,412	37,596	8,146
SOUTH ST PAUL	314,110	294,863	19,247	36,264	320,558	[265,047]	....	351,262	....	....	....	62,852	320,558	29,620
ST CLOUD	329,016	616,331	[287,315]	13,210	....	[274,105]	....	....	....	....	....	....	....	....
ST CLOUD NORTHWAY	110,838	140,604	[29,766]	87,884	246,107	[187,989]	....	329,449	....	....	....	6,104	246,107	15,943
ST JAMES	69,505	61,739	7,766	2,234	63,062	[53,062]	....	68,560	....	....	....	7,162	63,062	14,227
ST LOUIS PARK	122,475	401,090	[278,615]	18,944	16,772	[276,443]	....	264,121	....	....	12,322	6,198	16,772	5,389
ST PAUL	3,890,816	6,911,590	[3,020,774]	1,034,298	4,152,064	[6,138,540]	....	13,881,795	....	....	3,411,254	4,735,610	4,152,064	678,104
ST PETER	71,263	73,687	[2,424]	5,887	50,863	[47,400]	....	75,530	....	....	366	11,803	50,863	13,480
STAPLES	53,984	60,424	[6,440]	13,611	46,658	[39,487]	....	68,393	....	....	....	788	46,658	11,151
THIEF RIVER FALLS	66,734	85,888	[19,154]	8,185	68,330	[79,299]	....	111,552	....	....	....	5,877	68,330	23,794
TRACY	43,717	58,622	[14,905]	2,042	41,337	[54,200]	....	73,220	....	....	....	2,209	41,337	12,909
TWO HARBORS	64,042	64,401	[359]	5,196	59,379	[54,542]	....	66,998	....	....	....	1,189	54,460	12,538
VIRGINIA	191,878	160,103	31,775	24,908	82,101	[25,418]	....	116,170	....	....	4,717,943	54,041	82,101	76,733
WABASHA	40,356	44,646	[4,290]	1,305	38,370	[41,355]	....	58,358	....	....	1,429,311	1,050,606	37,027	8,330
WACONIA	36,381	36,181	200	7,035	32,106	[24,871]	....	41,272	....	....	....	646	32,106	6,318
WADENA	60,671	69,972	[9,301]	9,197	38,932	[39,036]	....	58,635	....	....	....	12,734	38,932	15,000
WALKER	28,421	34,428	[6,007]	2,997	35,518	[38,528]	....	50,155	....	....	....	1,658	35,518	9,585
WARREN	51,009	62,236	[11,227]	7,785	55,473	[58,915]	....	75,065	....	....	....	9,061	55,473	14,824
WARROAD	15,546	22,542	[6,996]	796	16,631	[22,831]	....	29,617	....	....	....	....	16,631	5,476
WASECA	62,032	61,180	852	9,388	54,667	[44,427]	....	77,769	....	....	32,090	40,550	54,667	21,496
WATKINS	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
WELLS	155,098	165,034	[9,936]	22,262	....	12,326	....	....	....	....	....	....	91,047	5,617
WHITE EARTH RESERVATION	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
WINDOM	55,029	65,200	[10,171]	14,902	44,838	[40,107]	....	72,030	....	....	....	....	44,838	11,460
WINDONA	350,688	359,944	[9,256]	....	192,990	[202,246]	....	367,497	....	....	218,997	....	....	75,992
WORTHINGTON	87,974	82,239	5,735	7,598	75,881	[62,548]	....	125,020	....	....	....	148,268	75,881	21,132
YELLOW MEDICINE COUNTY	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
TOTAL	13,449,272	20,098,317	[6,649,045]	6,157,108	13,981,886	[14,473,823]	185,450	28,976,438	5,369	520,858	26,889,669	24,579,838	13,789,977	6,129,426
OTHER STATE AGENCY														
STATE AGRICULTURAL SOCIETY	5,532,684	6,112,889	[580,205]	668,056	....	87,851	....	....	....	....	....	255,291	16,951	20,000
TOTAL	5,532,684	6,112,889	[580,205]	668,056	....	87,851	....	....	....	....	....	255,291	16,951	20,000

TABLE 25  
THE SPECIAL DISTRICTS  
ANALYSIS OF OPERATIONS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	OPERATING REVENUE	OPERATING EXPENSE	OPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	GRANTS FROM LOCAL UNITS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE		
													INTEREST	PRINCIPAL	
<b>PORT AUTHORITY</b>															
DULUTH	1,992,190	1,964,318	27,872	5,743,034	5,856,097	[85,191]	107,197	....	571,385	89,455	....	382,672	96,343	185,378	
ST PAUL	768,116	4,660,945	[3,892,829]	7,899,895	2,053,780	1,953,286	1,121,148	....	....	424,624	....	1,760,178	1,101,679	990,000	
TOTAL	2,760,306	6,625,263	[3,864,957]	13,642,929	7,909,877	1,868,095	1,228,345	....	571,385	514,079	....	2,142,850	1,198,022	1,175,378	
<b>RECREATION AUTHORITY</b>															
HENNEPIN COUNTY PARK RES.	1,621,702	1,472,496	149,206	27,588	....	176,794	....	....	....	....	....	460,746	....	....	
SPIRIT MOUNTAIN	1,698,423	2,221,255	[522,832]	575,104	257,216	[204,944]	535,645	7,500	....	....	54,331	347,705	122,994	156,182	
SPORTS FACILITIES COMM	2,590,195	2,357,740	232,455	9,094,667	1,504,899	7,822,223	3,266,740	....	....	....	....	41,530,484	1,504,899	....	
TOTAL	5,910,320	6,051,491	[141,171]	9,697,359	1,762,115	7,794,073	3,802,385	7,500	....	....	54,331	42,338,935	1,627,893	156,182	
<b>SANITATION DISTRICT</b>															
ALEXANDRIA LAKE AREA	1,098,694	967,535	131,159	551,894	452,086	230,967	28,412	....	....	237,400	....	22,012	450,636	208,000	
DOVER, EYOTA, ST CHARLES	198,413	246,641	[48,228]	20,657	50,280	[77,851]	....	....	7,347	....	....	....	50,280	20,000	
EAGLE LAKE	74,565	73,877	688	14,891	....	15,579	....	....	....	....	....	....	27,280	22,000	
METRO WASTE CONTROL COMM	59,972,000	51,096,000	8,876,000	8,178,000	11,785,000	5,269,000	....	23,991,218	5,002,329	....	31,570,000	36,456,000	9,488,000	5,506,000	
MOOSE LAKE-WINDEMERE	14,668	109,851	[95,183]	122,781	78,131	[50,533]	22,563	8,629	10,705	575	....	31,883	10,125	....	
WESTERN LAKE SUPERIOR	10,498,641	8,316,280	2,182,361	1,258,187	1,819,457	1,621,091	115	1,157,170	231,434	....	5,825,000	1,981,781	1,649,803	885,941	
TOTAL	71,856,981	60,810,184	11,046,797	10,146,410	14,184,954	7,008,253	51,090	25,157,017	5,251,815	237,975	37,395,000	38,491,676	11,676,124	6,641,941	
<b>TRANSIT SYSTEM</b>															
DULUTH TRANSIT AUTHORITY	2,756,682	6,485,003	[3,728,321]	3,086,097	....	[642,224]	....	480,707	1,571,051	977,867	....	3,196,942	....	....	
METROPOLITAN TRANSIT COMM	36,839,400	98,811,400	[61,972,000]	57,128,600	713,100	[5,556,500]	30,643,700	11,199,500	11,554,400	....	....	6,349,000	713,100	2,400,000	
ST CLOUD TRANSIT COMM	233,948	1,332,931	[1,098,983]	1,118,045	518	18,544	293,829	407,840	464,216	....	....	62,964	518	....	
TOTAL	39,830,030	106,629,334	[66,799,304]	61,332,742	713,618	[6,180,180]	30,937,529	12,088,047	13,589,667	977,867	....	9,608,906	713,618	2,400,000	
<b>GRAND TOTAL</b>	<b>211,862,901</b>	<b>276,385,022</b>	<b>[64,522,121]</b>	<b>115,501,492</b>	<b>44,527,862</b>	<b>6,451,509</b>	<b>37,957,481</b>	<b>69,140,871</b>	<b>21,367,672</b>	<b>2,310,361</b>	<b>94,662,952</b>	<b>148,437,422</b>	<b>35,759,970</b>	<b>22,927,786</b>	

TABLE 26  
THE SPECIAL DISTRICTS  
TOTAL OUTSTANDING INDEBTEDNESS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
<b>AGRICULTURAL SOCIETIES</b>								
COUNTY FAIRS	****	****	****	****	****	****	****	****
TOTAL	****	****	****	****	****	****	****	****
<b>AIRPORT COMMISSION</b>								
BAUDETTE - LAKE OF THE WOODS	****	****	****	****	****	****	****	****
CHISHOLM - HIBBING	****	****	****	****	****	****	****	****
DULUTH	1,835,000	****	****	****	****	1,835,000	****	94,500
EVELETH - VIRGINIA	****	****	****	****	****	****	****	****
METRO AIRPORTS COMM	63,275,000	****	73,355,000	****	****	136,630,000	****	****
TOTAL	65,110,000	****	73,355,000	****	****	138,465,000	****	94,500
<b>CONSERVATION DISTRICT</b>								
LAKE MINNETONKA	****	****	****	****	****	****	****	****
WHITE BEAR LAKE	****	****	****	****	****	****	****	****
TOTAL	****	****	****	****	****	****	****	****
<b>DRAINAGE &amp; CONSERVANCY DISTRICT</b>								
AITKIN	****	****	****	****	****	****	****	****
RUSHFORD AREA	****	****	****	****	****	****	****	****
WILKIN	****	****	****	****	****	****	****	****
TOTAL	****	****	****	****	****	****	****	****
<b>HOSPITAL DISTRICT</b>								
CANBY COMMUNITY	55,000	****	****	20,000	****	75,000	****	****
CANNON FALLS	25,000	****	****	****	****	25,000	25,000	55,000
CHISAGO LAKES	115,000	****	****	1,200,000	****	1,315,000	****	****
CUYUNA RANGE	****	****	5,625,000	****	****	5,625,000	****	28,098
DAWSON AREA	985,000	****	****	****	640,000	1,625,000	****	****
DISTRICT MEMORIAL	60,000	****	925,000	****	****	985,000	****	138,280
GLACIAL RIDGE	****	****	280,000	****	****	280,000	****	220,000
MILICA	180,000	****	****	270,000	****	450,000	****	31,326
MONTICELLO-BIG LAKE	265,000	****	390,000	815,000	****	1,470,000	****	****
MOOSE LAKE	100,000	****	****	1,520,000	308,000	1,928,000	****	5,516
NORTH SUBURBAN	****	****	****	****	****	****	****	****
NORTHERN ITASCA	60,000	****	****	****	****	60,000	****	****
PARKERS PRAIRIE	168,000	****	****	12,000	****	180,000	****	6,225
PELICAN VALLEY	1,180,000	****	****	****	****	1,180,000	****	54,705
PERHAM	240,000	****	975,000	210,000	****	1,425,000	****	134,383
RICE COUNTY	945,000	****	****	****	****	945,000	****	****
ROSEAU AREA	80,000	****	165,000	****	****	245,000	****	59,200
UNITED BLUE EARTH	****	****	760,000	****	****	760,000	****	91,279
UNITED DISTRICT	****	****	4,295,000	****	****	4,295,000	****	****
WESTERN POPE COUNTY	1,040,000	****	****	****	****	1,040,000	****	26,580
TOTAL	5,498,000	****	13,415,000	4,047,000	948,000	23,908,000	25,000	850,592

TABLE 26  
THE SPECIAL DISTRICTS  
TOTAL OUTSTANDING INDEBTEDNESS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	OTHER	
							REFUNDING	LONG TERM INDEBTEDNESS
HOUSING & REDEVELOPMENT AUTHORITY								
AITKIN	****	****	****	****	787,890	787,890	****	200,327
ALBERT LEA	****	****	****	****	2,568,426	2,568,426	****	123,954
ALEXANDRIA	****	****	****	****	****	****	****	****
AUSTIN	****	****	****	****	3,674,433	3,674,433	****	843,299
BAGLEY	****	****	****	****	516,484	516,484	****	3,761
BARNESVILLE	****	****	****	****	391,524	391,524	****	60,148
BEHIDJI	****	****	****	****	1,235,000	1,235,000	****	49,070
BENSON	****	****	****	****	850,000	850,000	****	253,578
BIG STONE COUNTY	****	****	****	****	1,052,730	1,052,730	****	215,090
BLUE EARTH	****	****	****	****	899,857	899,857	****	76,881
BRAMAN	****	****	****	****	****	****	****	382,924
BRAINERD	****	****	****	****	2,088,314	2,088,314	****	60,217
BRECKENRIDGE	****	****	****	****	1,309,406	1,309,406	****	944,337
CAMBRIDGE	****	****	****	****	622,290	622,290	****	9,200
CANBY	****	****	****	****	****	****	****	****
CARLTON	****	****	****	****	309,261	309,261	****	38,868
CASS COUNTY	****	****	****	****	****	****	****	****
CASS LAKE	****	****	****	****	****	****	****	1,020,540
CHASKA	****	****	****	****	****	****	****	****
CHIPPEWA COUNTY	****	****	****	****	****	****	****	****
CHISHOLM	****	****	****	****	****	****	****	1,999,809
CLARKFIELD	****	****	****	****	483,702	483,702	****	967
CLAY COUNTY	****	****	****	****	****	****	****	1,240,181
CLOQUET	****	****	****	****	1,068,713	1,068,713	****	113,943
COLUMBIA HEIGHTS	****	****	****	****	****	****	****	2,144,701
COOK	****	****	****	****	****	****	****	479,772
COTTONWOOD	****	****	****	****	****	****	****	740,368
CROOKSTON	****	****	****	****	1,006,771	1,006,771	****	725,757
CROSBY	****	****	****	****	897,942	897,942	****	40,451
DELAND	****	****	****	****	417,206	417,206	****	16,546
DETROIT LAKES	****	****	****	****	****	****	****	1,913,453
DOUGLAS COUNTY	****	****	****	****	****	****	****	****
DULUTH	****	****	****	****	11,421,041	11,421,041	****	19,103,386
EAST GRAND FORKS	****	****	****	****	966,039	966,039	****	898,610
ELY	****	****	****	****	1,229,261	1,229,261	****	878,377
EVELETH	****	****	****	****	****	****	****	505,467
FAIRMONT	****	****	****	****	1,622,631	1,622,631	****	146,764
FERGUS FALLS	****	****	****	****	1,299,153	1,299,153	****	1,159
FOREST LAKE	****	****	****	****	620,115	620,115	****	15,300
GILBERT	****	****	****	****	****	****	****	946,991
GLENWOOD	****	****	****	****	422,559	422,559	****	****
GRAND RAPIDS	****	****	****	****	****	****	****	1,473,257
GREENBUSH	****	****	****	****	351,848	351,848	****	15,301
HENNING	****	****	****	****	300,845	300,845	****	2,519
HIBBING	****	****	****	****	2,520,889	2,520,889	****	1,030,296
HOPKINS	****	****	****	****	1,294,200	1,294,200	****	133,153
HUTCHINSON	****	****	****	****	****	****	****	****
INTERNATIONAL FALLS	****	****	****	****	895,000	895,000	****	54,557
JACKSON	****	****	****	****	1,039,443	1,039,443	****	545,651
LAKE BENTON	****	****	****	****	****	****	****	447,973
LE SUEUR	****	****	****	****	659,477	659,477	****	52,234
LINDSTROM	****	****	****	****	445,944	445,944	****	****



TABLE 26  
THE SPECIAL DISTRICTS  
TOTAL OUTSTANDING INDEBTEDNESS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. D. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	OTHER LONG TERM	
							REFUNDING	INDEBTEDNESS
LITCHFIELD	....	....	....	....	863,267	863,267	....	51,724
LITTLE FALLS	....	....	....	....	1,323,544	1,323,544	....	293,288
LONG PRAIRIE	....	....	....	....	630,556	630,556	....	....
LIVERNE	....	....	....	....	944,284	944,284	....	63,178
MADISON	....	....	....	....	552,388	552,388	....	74,365
MANKATO	....	....	....	....	2,142,018	2,142,018	....	1,531,288
MARSHALL	....	....	....	....	1,408,906	1,408,906	....	1,839,270
MONTEVIDEO	....	....	....	....	1,120,886	1,120,886	....	73,770
MONTGOMERY	....	....	....	....	489,592	489,592	....	67,278
MOORHEAD	....	....	....	....	2,045,000	2,045,000	....	905,112
MOOSE LAKE	....	....	....	....	623,879	623,879	....	3,135
MORA	....	....	....	....	....	....	....	658,109
MORRIS	....	....	....	....	778,548	778,548	....	52,500
MOUND	....	....	....	....	716,791	716,791	....	13,270
MOUNTAIN IRON	....	....	....	....	1,123,831	1,123,831	....	....
MOUNTAIN LAKE	....	....	....	....	606,611	606,611	....	26,505
MOWER COUNTY	....	....	....	....	1,703,491	1,703,491	....	....
NEW RICHLAND	....	....	....	....	454,211	454,211	....	8,199
NORTH MANKATO	....	....	....	....	1,010,000	1,010,000	....	107,532
NORTHFIELD	....	....	....	....	....	....	....	....
NW MN MULTI-COUNTY	....	....	....	....	....	....	....	2,700,917
OTTER TAIL COUNTY	....	....	....	....	....	....	....	802,612
PARK RAPIDS	....	....	....	....	....	....	....	....
PEQUOT LAKES	....	....	....	....	....	....	....	392,246
PERHAM	....	....	....	....	512,295	512,295	....	4,049
PINE CITY	....	....	....	....	420,711	420,711	....	....
PINE COUNTY	....	....	....	....	552,802	552,802	....	....
PINE RIVER	....	....	....	....	682,612	682,612	....	....
PIPESTONE	....	....	....	....	1,133,835	1,133,835	....	508,956
PRINCETON	....	....	....	....	580,228	580,228	....	....
RED LAKE FALLS	....	....	....	....	333,988	333,988	....	45,608
RED LAKE RESERVATION	....	....	....	....	179,184	179,184	....	6,619,013
RED WING	....	....	....	....	....	....	....	2,032,917
REDWOOD FALLS	....	....	....	....	810,763	810,763	....	....
RICE COUNTY	....	....	....	....	....	....	....	....
SAUK CENTRE	....	....	....	....	579,116	579,116	....	84,964
SCOTT	....	....	....	....	....	....	....	998,363
SLEEPY EYE	....	....	....	....	645,696	645,696	....	....
SOUTH ST PAUL	....	....	....	....	1,724,097	1,724,097	....	2,876,595
ST CLOUD	....	....	....	....	3,051,075	3,051,075	....	150,479
ST CLOUD NORTHWAY	....	....	....	....	....	....	....	3,379,202
ST JAMES	....	....	....	....	962,224	962,224	....	38,206
ST LOUIS PARK	....	....	....	....	....	....	....	226,223
ST PAUL	....	....	....	....	36,783,126	36,783,126	....	37,652,796
ST PETER	....	....	....	....	926,762	926,762	....	54,552
STAPLES	....	....	....	....	857,860	857,860	....	12,948
THIEF RIVER FALLS	....	....	....	....	1,075,000	1,075,000	....	103,768
TRACY	....	....	....	....	768,056	768,056	....	32,484
TWO HARBORS	....	....	....	....	888,893	888,893	....	....
VIRGINIA	....	....	....	....	915,101	915,101	....	5,752,899
WABASHA	....	....	....	....	711,685	711,685	....	1,431,294
WACONIA	....	....	....	....	479,649	479,649	....	....

TABLE 26  
 THE SPECIAL DISTRICTS  
 TOTAL OUTSTANDING INDEBTEDNESS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	OTHER LONG TERM INDEBTEDNESS	
							REFUNDING	
WADENA	****	****	****	****	745,000	745,000	****	****
WALKER	****	****	****	****	449,929	449,929	****	73,206
WARREN	****	****	****	****	862,069	862,069	****	75,315
WARROAD	****	****	****	****	275,562	275,562	****	37,089
WASECA	****	****	****	****	979,722	979,722	****	63,080
WATKINS	****	****	****	****	****	****	****	****
WELLS	****	****	****	****	1,253,209	1,253,209	****	****
WHITE EARTH RESERVATION	****	****	****	****	****	****	****	****
WINDOW	****	****	****	****	854,418	854,418	****	****
WINONA	****	****	****	****	2,476,077	2,476,077	****	218,997
WORTHINGTON	****	****	****	****	1,286,318	1,286,318	****	****
YELLOW MEDICINE COUNTY	****	****	****	****	****	****	****	****
TOTAL	****	****	****	****	128,563,259	128,563,259	****	112,086,438
HOUSING & REDEVELOPMENT AUTHORITY - SECTION 8								
ALBERT LEA	****	****	****	****	****	****	****	****
BECKER COUNTY	****	****	****	****	****	****	****	****
BIG STONE COUNTY	****	****	****	****	****	****	****	****
BLUE EARTH COUNTY	****	****	****	****	****	****	****	****
CLAY COUNTY	****	****	****	****	****	****	****	****
CLEARWATER COUNTY	****	****	****	****	****	****	****	****
CROOKSTON	****	****	****	****	****	****	****	****
DAKOTA COUNTY	****	****	****	****	****	****	****	****
DETROIT LAKES	****	****	****	****	****	****	****	****
EAST GRAND FORKS	****	****	****	****	****	****	****	****
FERGUS FALLS	****	****	****	****	****	****	****	****
ITASCA COUNTY	****	****	****	****	****	****	****	****
KANDIYIHI COUNTY	****	****	****	****	****	****	****	****
KOOCHICHING COUNTY	****	****	****	****	****	****	****	****
MANKATO	****	****	****	****	****	****	****	****
NEEKER COUNTY	****	****	****	****	****	****	****	****
MONTEVIDEO	****	****	****	****	****	****	****	****
MORRISON COUNTY	****	****	****	****	****	****	****	****
NORTHWEST MN MULTI-COUNTY	****	****	****	****	****	****	****	****
OTTER TAIL COUNTY	****	****	****	****	****	****	****	****
PLYMOUTH	****	****	****	****	****	****	****	****
RED WING	****	****	****	****	****	****	****	3,519,128
RENVILLE COUNTY	****	****	****	****	****	****	****	****
SCOTT COUNTY	****	****	****	****	****	****	****	****
SOUTH ST PAUL	****	****	****	****	****	****	****	****
ST LOUIS PARK	****	****	****	****	****	****	****	****
ST PAUL	****	****	****	****	****	****	****	****
STEARNS COUNTY	****	****	****	****	****	****	****	****
TODD COUNTY	****	****	****	****	****	****	****	****
VIRGINIA	****	****	****	****	****	****	****	****
WINDHA	****	****	****	****	****	****	****	****
TOTAL	****	****	****	****	****	****	****	3,519,128
HOUSING & REDEVELOPMENT AUTHORITY - URBAN RENEWAL								
ANOKA	****	****	****	****	****	****	****	****

TABLE 26  
THE SPECIAL DISTRICTS  
TOTAL OUTSTANDING INDEBTEDNESS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
AUSTIN	****	****	****	****	****	****	****	****
BECKER COUNTY	****	****	****	****	****	****	****	****
BLOOMINGTON	****	****	****	****	432,000	432,000	****	****
BUFFALO	****	****	****	****	791,700	791,700	****	2,519
CLOQUET	****	****	****	****	****	****	****	****
CRYSTAL	****	****	****	****	****	****	****	****
DULUTH	****	****	****	****	****	****	****	****
EAST GRAND FORKS	****	****	****	****	****	****	****	****
EDINA	****	****	****	****	6,500,000	6,500,000	****	****
FARMINGTON	****	****	****	****	335,000	335,000	****	60,000
FRIDLEY	****	****	****	****	****	****	****	****
GAYLORD	****	****	****	****	****	****	****	****
GOLDEN VALLEY	****	****	****	****	****	****	****	1,787,139
GRANITE FALLS	****	****	****	****	145,000	145,000	****	50,000
GRANT COUNTY	****	****	****	****	****	****	****	****
HASTINGS	****	****	****	****	80,000	80,000	****	****
LE SUEUR	****	****	****	****	****	****	****	****
MINNETONKA	****	****	****	****	****	****	****	519,050
MONTICELLO	****	****	****	****	****	****	****	****
MOUNTAIN IRON	****	****	****	****	****	****	****	****
MOWER COUNTY	****	****	****	****	****	****	****	****
NEW HOPE	****	****	****	****	****	****	****	****
NORTHWEST MN MULTI-COUNTY	****	****	****	****	****	****	****	****
PLYMOUTH	****	****	****	****	****	****	****	****
RED LAKE FALLS	****	****	****	****	****	****	****	****
RED WING	****	****	****	****	****	****	****	****
RICHFIELD	****	****	****	****	****	****	****	575,378
ROBBINSDALE	****	****	****	****	2,460,000	2,460,000	****	****
ROSEMOUNT	****	****	****	****	320,000	320,000	****	****
SAUK RAPIDS	580,000	****	****	****	****	580,000	****	****
SHAKOPEE	****	****	****	****	****	****	****	****
SOUTH ST PAUL	****	****	****	****	****	****	****	****
SPRING LAKE PARK	****	****	****	****	****	****	****	****
ST PAUL	****	****	****	****	****	****	****	****
WASECA	****	****	****	****	130,000	130,000	****	36,807
WILLMAR	****	****	****	****	2,400,000	2,400,000	****	****
WINDONA	****	****	****	****	3,290,000	3,290,000	****	****
TOTAL	580,000	****	****	****	16,883,700	17,463,700	****	3,030,893

LIBRARY DISTRICT

LIBRARY DISTRICTS REPORTED NO LONG TERM INDEBTEDNESS AS OF THE FISCAL YEAR ENDING JUNE 30, 1982.

OTHER STATE AGENCY

MN STATE ARMORY BUILDING	1,729,000	****	****	****	****	1,729,000	****	****
STATE AGRICULTURAL SOCIETY	****	****	****	****	****	****	****	260,736
UNIVERSITY OF MINNESOTA	****	****	21,350,000	14,435,000	****	35,785,000	10,350,000	26,889,837
TOTAL	1,729,000	****	21,350,000	14,435,000	****	37,514,000	10,350,000	27,150,573

TABLE 26  
THE SPECIAL DISTRICTS  
TOTAL OUTSTANDING INDEBTEDNESS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
<b>PORT AUTHORITY</b>								
DULUTH	2,475,000	....	....	....	....	2,475,000	....	92,889
ST PAUL	17,135,000	....	....	....	....	17,135,000	....	....
WINONA	835,000	....	....	....	....	835,000	....	....
TOTAL	20,445,000	....	....	....	....	20,445,000	....	92,889
<b>RAILROAD AUTHORITY</b>								
HENNEPIN COUNTY	....	....	....	....	....	....	....	....
TOTAL	....	....	....	....	....	....	....	....
<b>RECREATION AUTHORITY</b>								
ELY RECREATION BOARD	....	....	....	....	....	....	....	....
HENNEPIN COUNTY PARK	1,750,000	....	....	....	....	1,750,000	....	....
HENNEPIN COUNTY PARK RES.	....	....	....	....	....	....	....	....
HIBBING JOINT REC BOARD	....	....	....	....	....	....	....	....
SPIRIT MOUNTAIN	825,000	....	....	1,705,000	....	2,530,000	....	93,210
SPORTS FACILITIES COMM	3,115,500	....	55,000,000	....	....	58,115,500	....	....
TOTAL	5,690,500	....	55,000,000	1,705,000	....	62,395,500	....	93,210
<b>REGIONAL DEVELOPMENT COMMISSION</b>								
ARROWHEAD	....	....	....	....	268,403	268,403	....	52,678
CENTRAL MINNESOTA	....	....	....	....	....	....	....	....
EAST CENTRAL MINNESOTA	....	....	....	....	....	....	....	....
HEADWATERS	....	....	....	....	....	....	....	3,444
METROPOLITAN COUNCIL	33,930,000	....	....	....	....	33,930,000	....	467,814
NORTHWEST	....	....	....	....	....	....	....	....
REGION FIVE	....	....	....	....	....	....	....	....
REGION NINE	....	....	....	....	....	....	....	....
SIX EAST	....	....	....	....	....	....	....	....
SOUTHEASTERN MINNESOTA	....	....	....	....	....	....	....	....
SOUTHWEST	....	....	....	....	....	....	....	....
UPPER MINNESOTA VALLEY	....	....	....	....	....	....	....	....
WEST CENTRAL MINNESOTA	....	....	....	....	....	....	....	....
TOTAL	33,930,000	....	....	....	268,403	34,198,403	....	523,936
<b>RETIREMENT ASSOCIATION</b>								
RETIREMENT ASSOCIATIONS REPORTED NO LONG TERM INDEBTEDNESS AS OF THE FISCAL YEAR ENDING JUNE 30, 1982.								
<b>RURAL WATER DISTRICT</b>								
KITTSON - MARSHALL	....	....	....	....	....	....	....	....
LINCOLN - PIPESTONE	....	6,290,000	....	....	....	6,290,000	....	....
MARSHALL - POLK	2,128,000	675,000	....	....	....	2,803,000	....	....
NORTH KITTSON	....	....	....	....	....	....	....	....
TOTAL	2,128,000	6,965,000	....	....	....	9,093,000	....	....

TABLE 26  
THE SPECIAL DISTRICTS  
TOTAL OUTSTANDING INDEBTEDNESS  
FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	OTHER	
							REFUNDING	LONG TERM INDEBTEDNESS
<b>SANITATION DISTRICT</b>								
ALEXANDRIA LAKE AREA	3,405,000	....	....	....	4,655,000	8,060,000	....	....
DOVER, EYOTA, ST CHARLES	740,000	....	....	....	....	740,000	....	....
EAGLE LAKE	....	432,000	....	....	....	432,000	....	....
METRO WASTE CONTROL COMM	152,641,000	....	....	....	....	152,641,000	40,435,000	64,262,396
MOOSE LAKE-WINDEHERE	....	....	....	....	....	....	....	....
MOSQUITO CONTROL DISTRICT	....	....	....	....	....	....	....	8,617
OAKLAND	....	....	....	....	....	....	....	....
PINE RIVER	....	....	....	....	....	....	....	....
WESTERN LAKE SUPERIOR	25,415,000	....	....	....	....	25,415,000	....	2,765,960
<b>TOTAL</b>	<b>182,201,000</b>	<b>432,000</b>	<b>....</b>	<b>....</b>	<b>4,655,000</b>	<b>187,288,000</b>	<b>40,435,000</b>	<b>67,036,973</b>
<b>SOIL &amp; WATER CONSERVATION DISTRICTS</b>								
SOIL AND WATER CONSERVATION DISTRICTS REPORTED NO LONG TERM INDEBTEDNESS AS OF THE FISCAL YEAR ENDING JUNE 30, 1982.								
<b>TOTAL</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>
<b>TRANSIT SYSTEM</b>								
DULUTH TRANSIT AUTHORITY	....	....	....	....	....	....	....	2,000
METROPOLITAN TRANSIT COMM	13,200,000	....	....	....	....	13,200,000	....	....
ST CLOUD TRANSIT COMM	....	....	....	....	....	....	....	....
<b>TOTAL</b>	<b>13,200,000</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>13,200,000</b>	<b>....</b>	<b>2,000</b>
<b>WATERSHED DISTRICT</b>								
BEAR VALLEY	....	....	....	....	....	....	....	....
BELLE CREEK	....	....	....	....	....	....	....	....
BUFFALO CREEK	....	....	....	....	....	....	....	....
BUFFALO RED RIVER	....	....	....	....	....	....	....	....
CARNELIAN MARINE	....	....	....	....	....	....	....	....
CLEARWATER RIVER	....	....	....	....	....	....	....	....
COOKS VALLEY	....	....	....	....	....	....	....	....
COON CREEK	....	....	....	....	....	....	....	....
CORMORANT LAKES	....	....	....	....	....	....	....	32,698
CROOKED CREEK	....	....	....	....	....	....	....	....
HIGH ISLAND	....	528,600	....	....	....	528,600	....	108,235
JOE RIVER	....	....	....	....	....	....	....	79,448
LAC QUI PARLE YELLOW BANK	....	....	....	....	....	....	....	....
LOWER MINNESOTA RIVER	....	....	....	....	....	....	....	....
MIDDLE DES MOINES RIVER	....	....	....	....	....	....	....	....
MIDDLE RIVER SNAKE RIVER	....	....	....	....	....	....	....	....
MINNEHAHA CREEK	....	....	....	....	....	....	....	....
NINE MILE CREEK	....	....	....	....	....	....	....	....
OKABENA-OCHEDA	....	....	....	....	....	....	....	....
PELICAN RIVER	....	....	....	....	....	....	....	....
PRIOR LAKE-SPRING LAKE	....	....	....	....	....	....	....	8,814
RAMSEY WASHINGTON METRO	....	....	....	....	....	....	....	427,600
RED LAKE	....	....	....	....	....	....	....	....
RICE CREEK	....	....	....	....	....	....	....	....
RILEY PURGATORY CREEK	....	....	....	....	....	....	....	....
ROSEAU RIVER	....	....	....	....	....	....	....	....

TABLE 26  
 THE SPECIAL DISTRICTS  
 TOTAL OUTSTANDING INDEBTEDNESS  
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD  
 JULY 1, 1981 TO JUNE 30, 1982

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
SANDHILL RIVER	****	****	****	****	****	****	****	****
STOCKTON ROLLINGSTONE MINN CITY	****	****	****	****	****	****	****	****
THIRTY LAKES	****	****	****	****	****	****	****	****
TURTLE CREEK	****	****	****	****	****	****	****	****
TWO RIVER	****	****	****	****	****	****	****	30,657
UPPER MINNESOTA RIVER	****	****	****	****	****	****	****	****
VALLEY BRANCH	****	****	****	****	****	****	****	****
WARROAD	****	****	****	****	****	****	****	****
WILD RICE	****	****	****	****	****	****	****	****
YELLOW MEDICINE RIVER	****	****	****	****	****	****	****	****
TOTAL	****	528,600	****	****	****	528,600	****	687,452
GRAND TOTAL	330,511,500	7,925,600	163,120,000	20,187,000	151,318,362	673,062,462	50,810,000	215,168,584



## EXPLANATION OF CLASSIFICATIONS USED

The data reported by the local governmental units in Minnesota has been summarized to reflect the revenues and expenditures of the political subdivisions. It is the intent of this report to provide information relating to the finances of all the local governmental units in comparable form; therefore, a uniform classification of revenues and expenditures was developed.

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

Revenues are classified by source, and expenditures are classified by function or subfunction. The classification used closely follows the standard classification developed by the National Council on Governmental Accounting. A uniform classification of revenues by source permits reasonably accurate comparisons between governmental units, and the analysis of financing methods. A uniform classification of expenditures by function or activity shows operating costs and enables a comparison of similar activities between various governmental units.

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

- Water utility
- Electric utility
- Hospital
- Nursing home
- Heat utility
- Gas utility
- Liquor store

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

The classification used herein is detailed below.

### GOVERNMENTAL REVENUES

**General Property Taxes** - Includes all revenues 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.

**Other Taxes** - Includes local sales taxes, hotel-motel taxes, food and beverage taxes, admissions taxes, franchise taxes etc.

**Special Assessments** - Includes revenues from benefited property owners for street, sidewalk, ditch, sewer, and other construction or improvement costs.

**Licenses and Permits** - Includes revenues from licenses and permits from businesses and occupations, non-business licenses, and permits for building, plumbing, etc.

**Intergovernmental Revenues** - Includes grants and shared taxes from other governmental units, for example, local government aid and homestead credit paid by the State, and general revenue sharing paid by the Federal government.

**Charges for Services** - Includes charges, fees, rentals, and minor sales of the various governmental departments for services rendered to individuals and other local governmental units.

**Fines and Forfeits** - Includes revenues exacted as penalties for law violation, penalties for non-observance of contracts, forfeited deposits, etc.

**Miscellaneous Revenue** - Includes revenue from interest on investments, rental of nondepartmental property, donations, and sale of property.

**Contributions from Public Service Enterprise Funds** - Includes permanent transfers or contributions from public service enterprise funds to governmental funds, such as payments in lieu of taxes or flat sum contributions (transfers).

### Borrowings

Includes receipts from the sale of bonds, certificates of indebtedness, tax anticipation certificates, except public service enterprise borrowings.

### EXPENDITURES

Expenditures of the various local governmental units include current expenditures (the annual recurring cost of maintaining governmental functions, including interest expense) and capital outlay (expenditures for permanent improvements and equipment).

### GOVERNMENTAL EXPENDITURES

#### Current Expenditures

**General Government** - Includes all payments for the current expenditures of general governmental officers--executive, legislative, and judicial; boards and commissions; elections; general government buildings; and all general administrative expense payments.

**Public Safety** - Includes payments for the current expenditures of police and fire departments, corrections, protective inspection, armory expense, protection to animals, coroner's expenses, morgues, civil defense, and flood control.

**Highways and Streets** - Includes maintenance and operation payments for roads, streets, bridges, alleys, and sidewalks. Includes payments for street lightings, and snow removal.



Sanitation - Includes all expense payments for sanitary sewers, storm sewers, sewage disposal plants, garbage and refuse collection and disposal, weed cutting, public rest rooms, and street cleanings. Starting in 1980, cities reporting sanitation as an enterprise funds are reported as enterprise funds, rather than with governmental funds in the publications of The Office of the State Auditor.

Health - Includes payments for current expenditures of health departments, health inspection, vital statistics, control of communicable diseases, and child health service.

Hospitals - Includes payments for operation of district hospitals. County and municipal hospitals are considered public service enterprises in this report.

Welfare - Includes all payments for the support or assistance of the poor, the aged, the blind, and dependent children; contributions to charitable organizations; and administration costs of the various programs.

Education - Includes payments for current expenditures of institutions of learning--books, school libraries, supplies furnished to pupils, school administration, and transportation of pupils.

Libraries - Includes payments for current expenditures of all libraries intended for the use of the public and all payments to other units for library services.

Recreation - Includes the payments for operation and maintenance of recreational activities, buildings, parks, musical entertainment and celebrations.

Conservation of Natural Resources - Includes payments for county fairs, county fairs, lake and stream improvements, ditches, contributions to agricultural societies, and the protection and propagation of game and fish.

Contributions to Public Service Enterprise Funds - Includes permanent transfers made to these funds and payments which help support the operation of the enterprises, except payments for services.

Urban Redevelopment and Housing - Includes expenditures for the planning and provision of adequate housing and redevelopment of substandard physical facilities

Miscellaneous - Includes contributions to employee pension funds, insurance premiums not allocated to a specific function, operation and maintenance of port authorities, municipal airports and other unallocable current expenditures

Interest Expense - 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 improvement 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 fixed assets are capital outlay.

#### Debt Redemption

Includes principal payments on all classes of long term public debt such as bonds and certificates, except public service enterprise debt.

#### PUBLIC SERVICE ENTERPRISES

Tables included in this report were summarized from financial statements to show the financial operations for each type of public service enterprise.

Where possible, the financial operations were summarized on the accrual basis of accounting rather than the cash basis.

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 revenues and expenses that are used in similar enterprises in private industry.