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REPORT OF THE
STATE AUDITOR of MINNESOTA

REPORT OF THE
STATE AUDITOR OF MINNESOTA

on the

REVENUES, EXPENDITURES,
AND DEBT OF THE COUNTIES

in

MINNESOTA

For the Fiscal Year Ended
December 31, 1982



ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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1982

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 counties in Minnesota for the fiscal year ended December 31, 1982. This information has been collected and is published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

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.



Arne H. Carlson
State Auditor

March 23, 1984

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General Summary

SCOPE

This report presents financial data on the 87 counties in Minnesota for the fiscal year ended December 31, 1982. The data in this report were generated from the audited annual financial statements of the counties and from Department of Revenue reports of levies and valuations. Counties generally report on the modified accrual basis of accounting, although the smaller counties report on the cash basis. The information about Houston County was prepared from an unaudited county financial report because the two-year audit of the county had not been started at the time of this publication.

OPERATIONS

Counties serve as agents for other governmental units in the collection and distribution of taxes and grants, in addition to their governmental functions. Governmental revenues and expenditures reported in Tables 2 and 3 include the general fund and other governmental funds. Cash purchases and sales of investments, and the trust and agency funds are not included in this report. County hospitals and nursing homes are considered public service enterprises and their financial operations are presented in separate tables. Population figures are based on the 1980 federal census (PC80-1-A25, February 1982).

REVENUES

The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 84.4% of total revenues in 1982. Over the past five years the percentage of revenue from taxes decreased from 32.4% in 1978 to 28.9% in 1981, and then climbed back to 32.7% in 1982. Intergovernmental revenues as a percentage of total revenues have declined from 56.1% in 1978 to 51.7% in 1982. During this five-year period the amount of taxes collected increased from \$347.3 million to \$485.2 million, and intergovernmental revenues increased from \$601.7 million to \$768.2 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1982 totaled \$1.43 billion, which is an increase of \$35.5 million (2.6%) over 1981. The increase over the past five years was 42.0%.

Most of the increase over the five years from 1978 to 1982 came from public welfare, which rose \$214.3 million. Public safety expenditures rose \$82.7 million, highway expenditures increased \$37.2 million, and general government rose \$62.3 million during the last five years.

Welfare is the largest county function, accounting for 44.1% of the total expenditures in 1982.

<u>Type of Welfare</u>	<u>1982</u>
General Relief	\$ 53,846,212
Aid to Families with Dependent Children	213,288,497
Medical Assistance	37,203,108
Social Services	175,588,578
Administration and All Other Costs	149,827,093
Total	<u>\$629,753,488</u>

Tables of revenues and expenditures do not include direct welfare payments for the counties by state and federal governments. Ten counties do not report detailed welfare expenditures. Of the ten, 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. Lincoln, Lyon and Murray counties comprise the Region VIII North Welfare Board and the counties of Faribault, Martin and Watonwan form the Faribault, Martin and Watonwan Human Services Board.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals, nursing homes, and other service enterprises are presented in Tables 5, 6 and 7.

The 17 county hospitals had operating revenues of \$231.9 million and operating expenses of \$222.7 million, resulting in a net operating income of \$9.2 million.

The 20 county nursing homes had operating revenues of \$38.7 million and operating expenses of \$39.4 million. Net operating loss was \$784,000; however, non-operating revenues brought net income up to \$533,900 for this period, compared to \$825,000 for the prior year.

Twenty-one counties are shown with other public service enterprise funds, including nursing services, sanitary landfills, ambulance, and others. In this category, operating revenues totaled \$27.2 million, and operating expenses totaled \$27.7 million, resulting in an operating loss of \$441,000. Net income was \$1.1 million.

INDEBTEDNESS

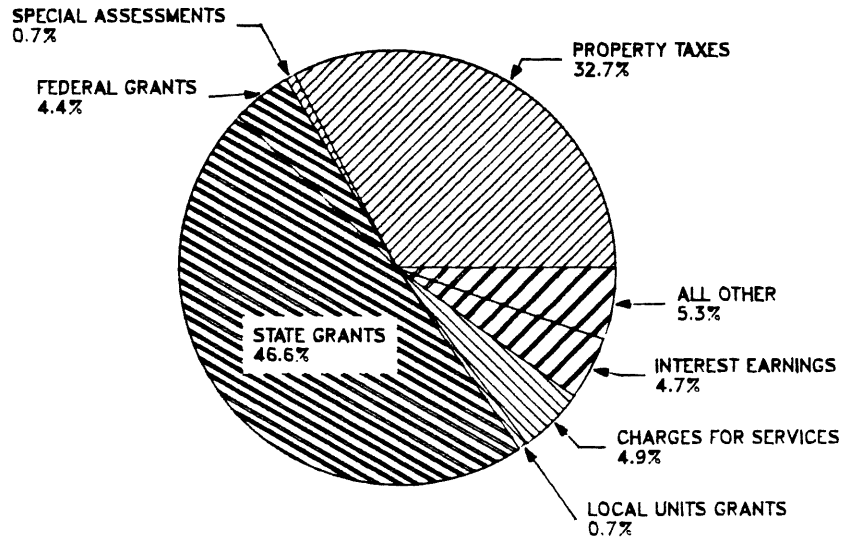
In 1982 the counties issued bonds totaling \$23.7 million and retired bonds totaling \$17.1 million, leaving \$183.6 million outstanding at December 31, 1982. Other long-term debt totaling \$32 million is presented in Table 4.

REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FOR THE YEAR ENDED DECEMBER 31, 1982

FIGURE 1 THE COUNTIES - 1982

GOVERNMENTAL REVENUES \$1,485,473,702



GOVERNMENTAL EXPENDITURES \$1,428,614,311

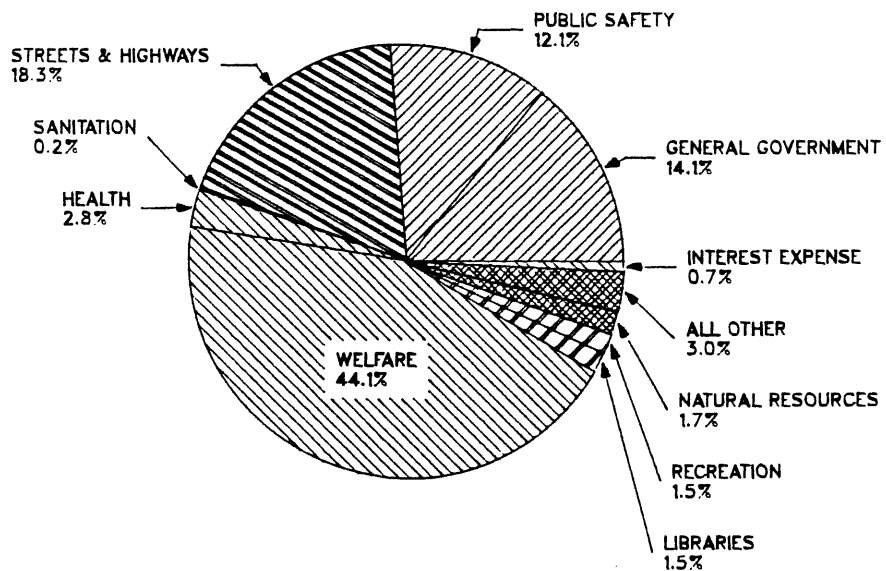


FIGURE 2
THE COUNTIES
GOVERNMENTAL REVENUES AND EXPENDITURES

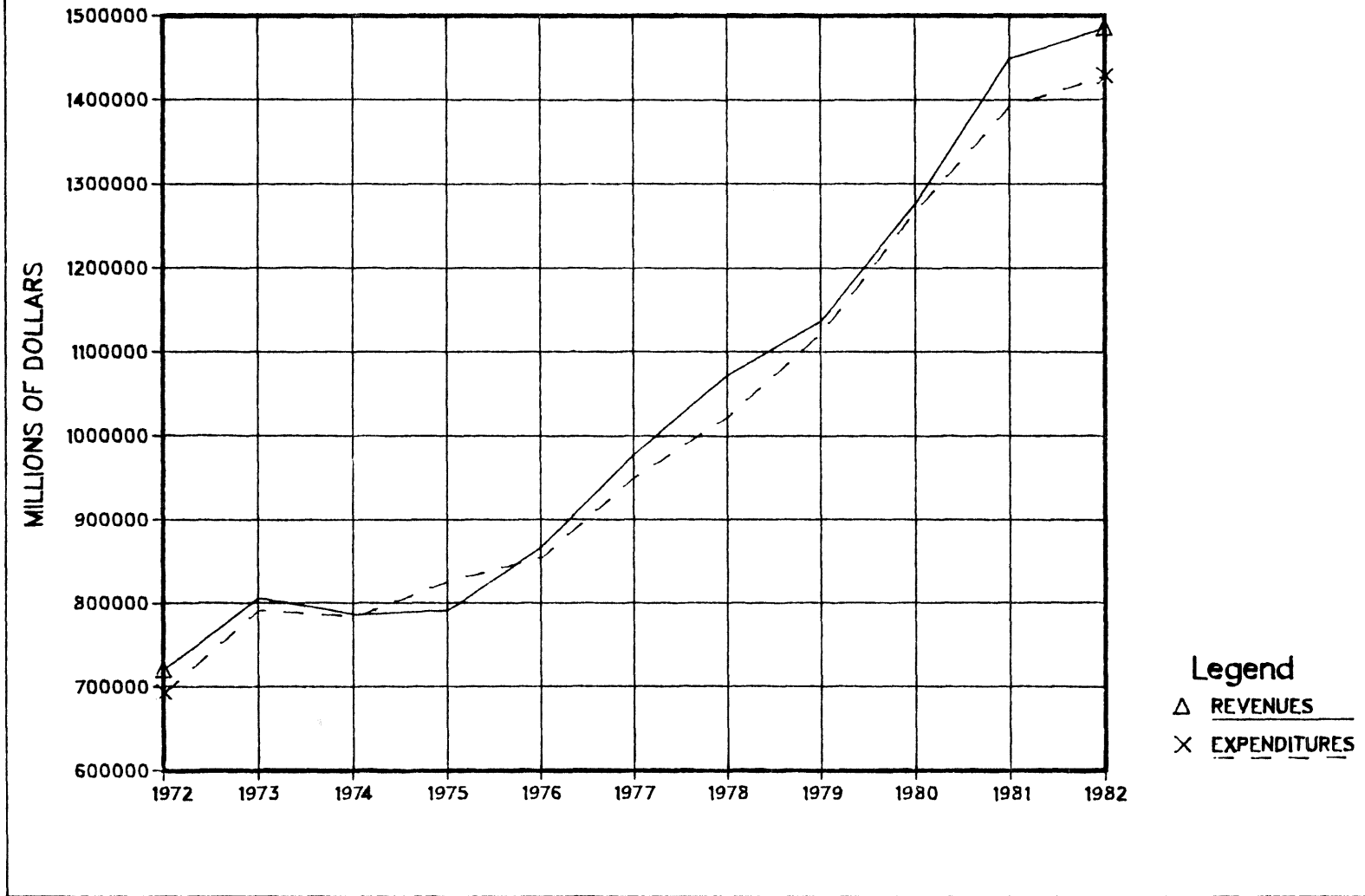


FIGURE 3
THE COUNTIES
OUTSTANDING BONDED INDEBTEDNESS

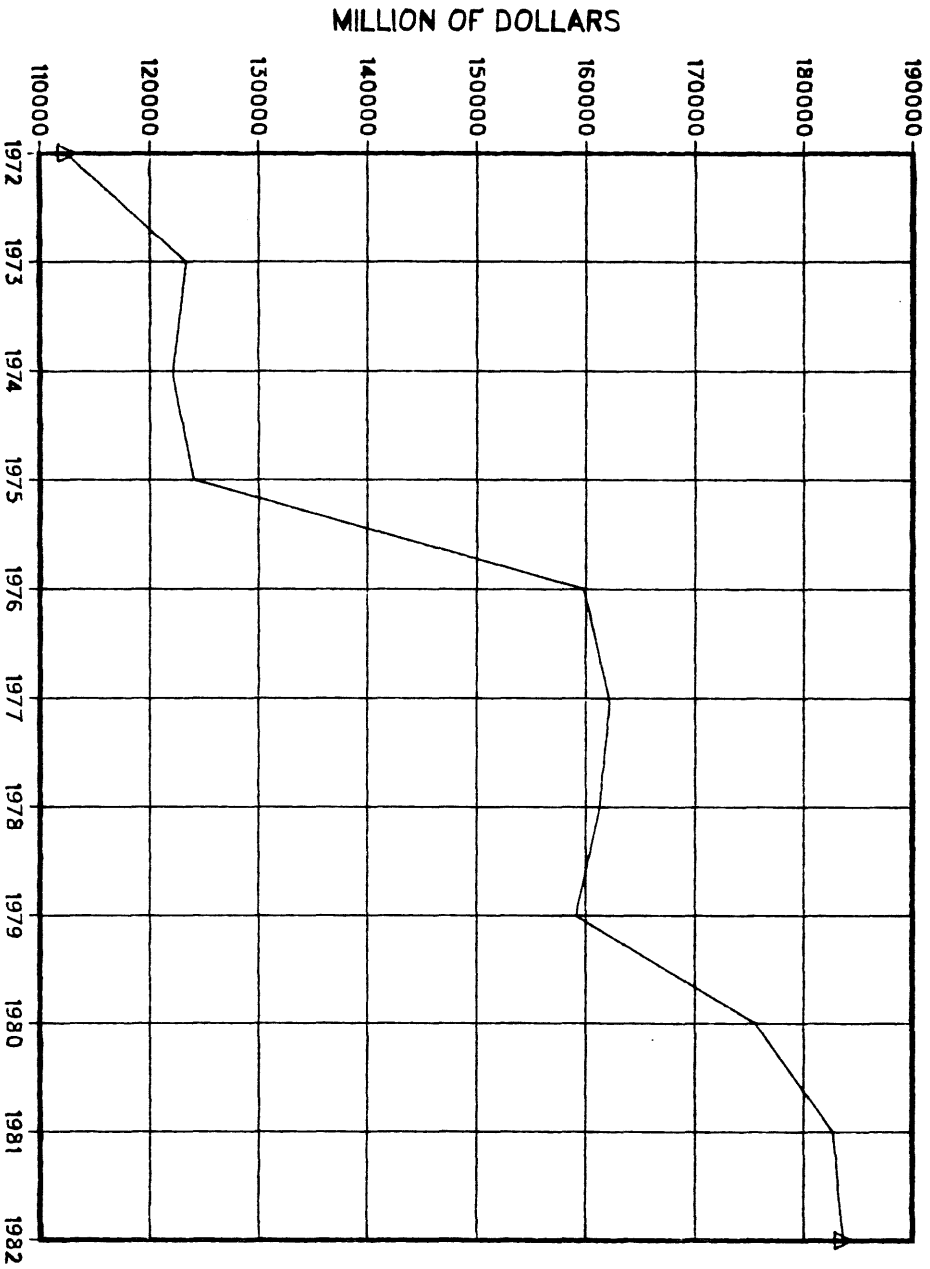


TABLE 1
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
FOR THE YEARS 1978, 1979, 1980, 1981, AND 1982

	1978	%	1979	%	1980	%	1981	%	1982	%
REVENUES BY SOURCE										
TAXES	347304458	32.4	377471982	33.2	389205111	30.5	419575162	28.9	485173140	32.7
SPECIAL ASSESSMENTS	6343186	0.6	7383646	0.6	7393176	0.6	14556559	1.0	10544700	0.7
LICENSES & PERMITS	3209091	0.3	2955228	0.3	2859723	0.2	3387780	0.3	3581080	0.2
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	83614197	7.8	71270878	6.3			74106087	5.1	65663998	4.4
STATE GENERAL SUPPORT	105061718	9.8	111738441	9.8			165204517	11.4	147023142	9.9
STATE GRANTS-HIGHWAYS	115587663	10.8	107493495	9.5	[1]		112704054	7.8	122904081	8.3
STATE GRANTS-WELFARE	254336442	23.7	265903091	23.4			417112717	28.8	380977621	25.6
STATE GRANTS-OTHER	37071752	3.5	42130076	3.7			36276565	2.5	41990252	2.8
OTHER LOCAL UNITS	6002026	0.5	6605951	0.6			7186922	0.5	9622485	0.7
TOTAL INTERGOVERNMENTAL REVENUES	601673798	56.1	605141932	53.3	720213612	56.4	812590862	56.1	768181579	51.7
CHARGES FOR SERVICES	47114746	4.4	55262005	4.9	50695186	4.0	64061111	4.4	72049057	4.9
FINES & FORFEITS	8719325	0.8	9328538	0.8	11548637	0.9	13005984	0.9	13373938	0.9
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	29266713	2.7	43712237	3.8	41451033	3.3	65575849	4.5	70623556	4.7
ALL OTHER REVENUES	28290023	2.7	34920166	3.1	52555500	4.1	56772271	3.9	61946652	4.2
TOTAL REVENUES	1071921340	100.0	1136175734	100.0	1275921978	100.0	1449525578	100.0	1485473702	100.0
EXPENDITURES BY FUNCTION [INCLUDING CAPITAL OUTLAY]										
GENERAL GOVERNMENT	139157973	13.8	161515735	14.6	159425954	12.6	177195547	12.7	201433518	14.1
PUBLIC SAFETY	89916304	8.9	98365081	8.9	130395306	10.3	150209292	10.8	172583876	12.1
STREETS & HIGHWAYS	223933633	22.3	247152314	22.4	262263281	20.7	254324760	18.3	261182450	18.3
SANITATION	3130184	0.3	3284635	0.3	2015216	0.2	2993586	0.2	3191301	0.2
HEALTH	38104304	3.8	42410775	3.8	27331173	2.2	32525023	2.3	39723537	2.8
WELFARE	415404957	41.3	454696286	41.2	560617025	44.3	650795325	46.7	629753488	44.1
LIBRARIES	15115981	1.5	17234034	1.6	17326814	1.4	18153736	1.3	21569630	1.5
PARKS & RECREATION	15452966	1.5	15447992	1.4	17930293	1.4	20825679	1.5	21100699	1.5
CONSERVATION OF NATURAL RESOURCES	16121329	1.6	18872907	1.7	19633937	1.5	24217777	1.7	24904718	1.7
MISCELLANEOUS EXPENDITURES	43930566	4.4	39775942	3.6	61073263	4.8	51355197	3.7	43772941	3.0
INTEREST EXPENSE	5554910	0.6	5649030	0.5	7533445	0.6	10469462	0.8	9398153	0.7
TOTAL EXPENDITURES	1005823107	100.0	1104404731	100.0	1265545707	100.0	1393065384	100.0	1428614311	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
	[2]		[2]		[2]					
OUTSTANDING JANUARY 1 [3]	161579276		159025444		176683875		176461356		177008928	
ISSUED	14182000		33043800		16454300		21588000		23705000	
PAID	16735632		16487436		16754819		15330542		17073697	
OUTSTANDING DECEMBER 31	159025644		175580998		176383356		182718814		183640231	

NOTE: [1] DETAIL OF THE INTERGOVERNMENTAL REVENUES WAS NOT AVAILABLE IN THE COUNTY AUDIT REPORTS.
 [2] TOTAL EXPENDITURES FOR PRIOR YEARS HAVE BEEN RESTATED TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO ENTERPRISE FUNDS) IN ORDER TO MORE NEARLY CONFORM TO NCGA STATEMENT 1 PRESENTATIONS WHICH INCLUDES TRANSFERS AS OTHER FINANCING USES.
 [3] JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT NOT REPORTED IN THE PREVIOUS YEAR. IN 1982 NOTES TOTALING \$5,000,000 FOR HENNEPIN COUNTY WERE RECLASSIFIED AS OTHER LONG TERM DEBT.

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	AITKIN	ANDKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN
POPULATION-1980 Census	13,404	195,998	29,336	30,982	25,187	7,716	52,314	28,645
TOTAL ASSESSED VALUATION	85,174,194	958,304,950	137,448,264	95,015,959	103,067,177	47,288,562	324,083,116	193,331,935
1981 TAX LEVY (Payable in 1982)	2,265,644	22,962,720	3,243,679	3,283,118	2,917,459	1,378,283	7,532,793	3,077,840
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	1,733,645	17,598,540	2,090,911	2,587,611	2,169,571	1,084,796	6,249,637	2,357,296
SPECIAL ASSESSMENTS	....	....	109	100,481	....	2,007	639,928	230,812
LICENSES AND PERMITS	90,066	70,204	28,966	32,336	24,546	2,415	15,393	3,000
FINES AND FORFEITS	56,205	727,808	122,142	315,737	57,246	21,462	253,554	105,070
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharing	307,952	1,634,681	463,208	407,344	286,901	137,092	704,919	349,084
Federal Grants - Other	....	2,740,712	373,921	67,285	....	....	376,045	6,146
State Grants								
Local Government Aid	158,391	734,058	283,990	285,683	195,278	92,170	413,516	283,335
Homestead Credit	316,197	5,913,503	597,662	600,981	633,327	199,403	1,046,479	571,273
Mobile Home Homestead Credit	1,222	102,426	5,417	14,387	14,404	911	12,645	2,903
Attached Machinery Aid	5,095	100,753	7,373	7,024	50,392	4,099	72,419	13,324
Reduced Assessment Credit	12,827	70,205	13,362	25,238	10,866	8,726	24,579	8,832
Wetlands Credit	....	40,252	9,577	5,613	29,713	40,336	7,268	3,907
Native Prairie Credit	....	....	75	....	....	9,113	....	....
Taconite Homestead Credit	615,316	....	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....	....	....
Highways	1,885,115	2,590,830	918,821	1,733,335	451,398	570,944	1,870,354	1,465,331
Welfare	1,585,510	12,523,604	3,729,402	6,010,135	2,166,780	519,878	4,397,071	1,491,733
Other	....	3,999,157	435,971	690,217	128,922	20,053	165,168	119,019
Local Units Grants	....	1,516,809	306,133	454,843	....	....	....	9,897
TOTAL INTERGOVERNMENTAL REVENUES	4,887,625	31,966,990	7,144,912	10,302,085	3,967,981	1,602,725	9,090,463	4,324,784
CHARGES FOR SERVICES	385,386	3,817,801	447,878	481,265	182,148	176,748	691,310	305,843
INTEREST EARNINGS	256,601	3,153,683	235,568	659,458	297,394	112,521	881,959	528,412
ALL OTHER REVENUES	299,345	4,762,967	260,569	807,706	124,755	116,525	490,947	145,080
TOTAL REVENUES	7,708,873	62,097,993	10,331,055	15,286,679	6,823,641	3,119,199	18,313,191	8,000,297
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	....	....	....	....	....	1,066,410	70,000
- OTHER LONG TERM	....	....	60,621	....	....	....	....	81,633
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	114,931	....
TOTAL REVENUES AND OTHER SOURCES	7,708,873	62,097,993	10,391,676	15,286,679	6,823,641	3,119,199	19,494,532	8,151,930

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	AITKIN	ANOKA	RECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	966,058	9,763,196	1,200,952	2,092,041	1,054,466	406,088	2,699,920	1,021,049
PUBLIC SAFETY								
Sheriff	354,031	3,816,412	585,939	389,992	448,707	130,902	1,171,888	545,457
Corrections	129,187	2,190,706	231,765	354,701	61,585	17,531	478,877	....
Other	101,447	96,230	43,670	47,386	12,537	5,021	....	....
TOTAL PUBLIC SAFETY	584,665	6,103,348	861,374	792,079	522,829	153,454	1,650,765	545,457
CONSERVATION OF NATURAL RESOURCES	316,298	209,345	342,505	477,060	90,163	83,113	611,279	300,507
HIGHWAYS								
Administration	131,105	288,667	67,211	91,336	90,827	48,449	295,222	185,360
Operation and Maintenance	1,883,908	6,642,927	1,594,816	1,913,058	1,152,843	960,714	5,172,019	1,845,172
TOTAL HIGHWAYS	2,015,013	6,931,594	1,662,027	2,004,394	1,243,670	1,009,163	5,467,241	2,030,532
SANITATION	32,460	....	2,566	13,268	....	73,126	....	....
CONSERVATION OF HEALTH	228,867	1,216,640	68,242	63,083	148,372	34,142	379,297	190,115
WELFARE								
Administration	159,270	....	575,314	755,966	314,618	152,123	417,202	144,178
General Relief	59,498	1,061,574	258,349	425,083	167,639	14,458	447,567	217,386
Aid to Families with Dependent Children	1,121,064	11,072,196	2,162,352	3,929,073	1,181,692	239,696	2,605,459	703,163
Medical Assistance	207,867	1,242,197	353,304	373,061	211,620	12,291	406,725	303,617
Social Services	725,027	5,968,922	1,449,255	1,985,932	661,169	99,444	2,071,194	942,640
Other Welfare Costs	253,655	1,505,805	115,810	83,660	447,029	417,278	....	175,878
Total Welfare	2,526,381	20,850,694	4,914,384	7,552,775	2,983,767	935,290	5,948,147	2,486,862
LIBRARIES	35,269	1,682,584	59,940	26,793	64,370	21,370	....	....
PARKS AND RECREATION	69,061	1,331,511	60,922	49,197	12,805	11,685	361,556	74,480
INTEREST AND FISCAL CHARGES	....	569,583	1,098	67,892	6,501	....	178,820	69,322
ALL OTHER EXPENDITURES	87,016	2,984,217	832,865	290,071	31,914	102,820	642,991	21,286
TOTAL CURRENT EXPENDITURES	6,861,088	51,642,712	10,006,875	13,428,653	6,158,857	2,830,251	17,940,016	6,739,610
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	660,796	....	28,213	....	....	....	146,126
PUBLIC SAFETY	53,178	6,135,691	....	65,543	5,161	....	....	23,033
HIGHWAYS	....	206,711	....	147,198	....	....	....	238,962
PARKS AND RECREATION	....	3,889,625	....	706	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	50,757	....	18,121	....	....	....	3,332
TOTAL CAPITAL OUTLAY	53,178	10,943,580	....	259,781	5,161	....	....	411,453
TOTAL EXPENDITURES	6,914,266	62,586,292	10,006,875	13,688,434	6,164,018	2,830,251	17,940,016	7,151,063
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	....	....	145,000	....	....	94,000	138,000
- OTHER LONG TERM	....	....	1,514	15,210	....	....	113,821	16,314
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	10,457	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,914,266	62,586,292	10,008,389	13,848,644	6,174,475	2,830,251	18,147,837	7,305,377

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY	CLEARWATER	COOK
POPULATION-1980 Census	29,936	37,046	21,050	14,941	25,717	49,327	8,761	4,092
TOTAL ASSESSED VALUATION	121,466,119	207,364,297	130,334,733	113,732,508	111,381,310	215,018,119	37,365,217	32,984,463
1981 TAX LEVY (Payable in 1982)	5,218,616	6,222,477	3,730,578	2,745,269	4,614,782	4,200,295	1,077,239	1,207,290
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	4,086,088	4,941,453	3,364,258	2,234,799	3,455,899	3,329,779	867,716	911,956
SPECIAL ASSESSMENTS	....	31,441	....	599,996	5,434	161,682	158	....
LICENSES AND PERMITS	23,959	60,539	47,126	10,758	55,235	12,478	5,340	17,281
FINES AND FORFEITS	135,384	132,418	103,418	29,879	95,833	244,280	25,573	24,918
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	616,648	425,385	460,758	313,582	352,566	376,060	205,251	76,853
Federal Grants - Other	118,192	346,120	1,564,878	8,393	....	25,558	....	79,102
State Grants								
Local Government Aid	334,382	254,234	204,777	167,827	128,147	395,731	114,842	35,101
Homestead Credit	311,167	1,323,740	602,171	382,034	863,303	731,788	177,338	77,544
Mobile Home Homestead Credit	....	26,776	3,102	1,585	14,557	5,182	539	526
Attached Machinery Aid	559,542	12,572	2,808	5,062	4,860	69,247	62,358	5,580
Reduced Assessment Credit	8,371	38,837	....	21,030	28,497	8,182	4,393	24,023
Wetlands Credit	....	9,760	....	1,971	52,924	2,338	8,412	....
Native Prairie Credit	....	....	....	1,245	....	2,632	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	132,345
Taconite Relief and Aids	....	....	....	....	....	....	....	197,910
Highways	1,836,566	786,822	1,534,639	731,128	732,026	1,794,746	1,038,978	858,408
Welfare	4,387,836	1,799,033	3,584,835	823,998	1,781,792	3,361,694	1,586,612	481,644
Other	306,123	286,094	1,220,465	50,830	220,140	94,800	86,697	371,966
Local Units Grants	66,641	88,009	....	8,849	142,202	694	....	44,654
TOTAL INTERGOVERNMENTAL REVENUES	8,545,468	5,397,382	9,178,433	2,517,534	4,321,014	6,868,652	3,285,420	2,385,656
CHARGES FOR SERVICES	937,927	975,306	832,645	181,525	431,449	539,535	204,140	116,391
INTEREST EARNINGS	558,025	869,126	646,249	828,821	332,743	500,803	226,167	236,554
ALL OTHER REVENUES	339,754	723,603	852,318	205,168	368,669	167,048	231,835	356,499
TOTAL REVENUES	14,626,605	13,131,268	15,024,447	6,608,480	9,066,276	11,824,257	4,846,349	4,049,255
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	....	358,729	410,000	....	....	....	....
- OTHER LONG TERM	....	....	....	....	....	....	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	14,626,605	13,131,268	15,383,176	7,018,480	9,066,276	11,824,257	4,846,349	4,049,255

TABLE 3
 CLASSIFICATION OF COUNTY EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY	CLEARWATER	COOK
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	3,063,438	2,549,978	2,395,124	908,698	1,249,811	1,469,562	680,706	711,664
PUBLIC SAFETY								
Sheriff	714,484	1,733,519	568,595	263,016	921,422	458,352	212,876	234,288
Corrections	230,394	47,223	163,355	5,565	379,886	500,174	67,163	....
Other	8,907	264,469	108,915	38,962	34,819	185,158	12,219	....
TOTAL PUBLIC SAFETY	953,785	2,045,211	840,865	307,543	1,336,127	1,143,684	292,258	234,288
CONSERVATION OF NATURAL RESOURCES	347,411	220,570	665,153	701,215	127,713	251,342	254,784	39,602
HIGHWAYS								
Administration	166,319	78,987	248,626	55,951	259,466	101,005	69,246	114,938
Operation and Maintenance	2,664,342	2,926,938	2,641,131	1,295,509	1,200,184	2,750,753	1,234,744	1,185,249
TOTAL HIGHWAYS	2,830,661	3,005,925	2,889,757	1,351,460	1,459,650	2,851,758	1,303,990	1,300,187
SANITATION	164,332	....	6,357	....	....	5,947	500	149,492
CONSERVATION OF HEALTH	....	575,752	275,047	42,007	384,879	100,000	45,606	48,250
WELFARE								
Administration	12,956	356,463	641,762	176,167	312,472	646,020	301,746	116,710
General Relief	....	88,879	444,962	87,934	109,801	169,427	119,394	20,280
Aid to Families with Dependent Childern	3,592,473	560,372	2,283,518	323,251	1,338,934	1,956,132	856,819	220,330
Medical Assistance	....	231,179	282,544	134,802	197,992	452,773	146,543	59,995
Social Services	1,835,751	1,053,500	1,504,799	831,763	981,644	1,462,515	408,760	223,503
Other Welfare Costs	747,281	741,351	83,334	38,642	39,650	109,077	48,451	39,404
Total Welfare	6,188,461	3,031,744	5,240,919	1,592,559	2,980,493	4,795,944	1,881,713	680,222
LIBRARIES	....	220,247	54,475	125,371	64,400	73,700	2,000	....
PARKS AND RECREATION	30,505	153,861	61,359	31,251	68,895	47,526	42,192	22,479
INTEREST AND FISCAL CHARGES	41,975	309,336	61,052	227,331	51,666	104,134	28,084	28,861
ALL OTHER EXPENDITURES	....	385,168	....	56,591	256,635	146,867	52,986	346,134
TOTAL CURRENT EXPENDITURES	13,620,568	12,497,792	12,490,108	5,344,026	7,980,269	10,990,464	4,584,819	3,561,179
CAPITAL OUTLAY								
GENERAL GOVERNMENT	218,813	....	15,546	150,226	....	....	24,783	16,364
PUBLIC SAFETY	32,496	....	55,524	21,629	....	....	3,334	5,503
HIGHWAYS	5,819	....	38,677	188,103	....	....	35,136	112,741
PARKS AND RECREATION	....	471,939	68,703	....	....	....	1,100	....
ALL OTHER CAPITAL OUTLAY	11,784	....	2,168,815	340	....	....	....	22,377
TOTAL CAPITAL OUTLAY	268,912	471,939	2,347,265	360,298	....	....	64,353	156,985
TOTAL EXPENDITURES	13,889,480	12,969,731	14,837,373	5,704,324	7,980,269	10,990,464	4,649,172	3,718,164
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	35,000	315,000	....	445,000	150,000	35,000	110,000	45,000
- OTHER LONG TERM	....	....	....	....	....	5,146	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	25,000	....	....
TOTAL EXPENDITURES AND OTHER USES	13,924,480	13,284,731	14,837,373	6,149,324	8,130,269	11,055,610	4,759,172	3,763,164

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREERORN
POPULATION-1980 Census	14,854	41,722	194,279	14,773	27,839	19,714	21,930	36,329
TOTAL ASSESSED VALUATION	157,314,453	219,080,518	1,121,599,148	112,939,487	140,434,306	208,354,274	143,174,029	257,930,802
1981 TAX LEVY (Payable in 1982)	2,315,854	5,197,329	20,375,598	2,369,517	3,337,566	2,775,738	2,269,664	4,737,201
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	1,916,453	4,115,895	16,134,142	1,884,001	2,729,523	2,311,825	1,688,506	3,746,120
SPECIAL ASSESSMENTS	39,019	11,720	....	9,991	28,622	230,653	....	279,779
LICENSES AND PERMITS	6,395	64,046	12,732	400	70,003	1,220	24,359	11,792
FINES AND FORFEITS	27,481	146,471	665,800	38,406	83,780	63,660	95,461	158,893
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	228,865	642,700	1,214,855	215,050	387,576	279,318	284,987	462,289
Federal Grants - Other	11,818	1,430,714	163,459	....	....	....	....	2,059
State Grants								
Local Government Aid	169,846	395,227	753,032	147,705	257,648	193,132	281,773	327,943
Homestead Credit	303,379	907,938	3,900,406	372,703	700,262	418,984	455,843	751,767
Mobile Home Homestead Credit	321	15,744	....	....	4,523	....	....	....
Attached Machinery Aid	8,852	63,664	411,744	2,940	7,962	6,818	6,848	46,735
Reduced Assessment Credit	8,293	24,099	....	8,459	25,159	6,558	13,385	13,995
Wetlands Credit	2,360	....	57,292	53	21,114	294	....	15,182
Native Prairie Credit	....	....	....	....	338	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	....
Taconite Relief and Aids	....	218,860	....	....	....	....	....	....
Highways	1,206,707	1,626,392	2,134,112	1,283,275	1,330,714	1,162,201	1,544,303	1,544,940
Welfare	842,117	4,827,129	12,471,923	802,802	1,942,613	....	1,143,728	2,834,288
Other	64,208	1,147,727	882,686	80,950	124,823	116,624	122,351	215,904
Local Units Grants	39,261	413,985	679,829	....	20,722	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	2,886,027	11,714,179	22,669,338	2,913,937	4,823,454	2,183,929	3,853,218	6,215,102
CHARGES FOR SERVICES	132,887	509,026	2,906,172	307,438	929,419	202,989	501,040	614,076
INTEREST EARNINGS	285,877	865,311	3,260,845	241,206	368,855	473,489	260,243	120,153
ALL OTHER REVENUES	146,455	852,489	3,051,236	11,153	228,104	41,134	48,380	379,133
TOTAL REVENUES	5,440,594	18,279,137	48,700,265	5,406,532	9,261,760	5,508,899	6,471,207	11,525,028
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	....	....	1,775,000	....	320,000	....	240,000
- OTHER LONG TERM	....	....	....	....	56,366	....	13,889	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,440,594	18,279,137	48,700,265	7,181,532	9,318,126	5,828,899	6,485,096	11,765,028

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	605,891	2,129,156	8,217,977	642,680	1,070,155	972,177	875,272	1,659,568
PUBLIC SAFETY								
Sheriff	129,284	675,683	2,313,012	462,284	470,280	238,775	272,845	554,003
Corrections	52,331	754,727	503,364	17,103	111,584	82,908	152,204	314,554
Other	94,192	116,087	51,452	13,927	91,300	14,750	13,051	35,240
TOTAL PUBLIC SAFETY	275,807	1,546,497	2,867,828	493,314	673,164	336,433	438,100	903,797
CONSERVATION OF NATURAL RESOURCES	139,729	275,147	324,012	131,411	98,406	401,026	130,036	570,536
HIGHWAYS								
Administration	119,951	280,874	485,519	88,189	82,246	132,846	244,053	89,437
Operation and Maintenance	1,680,748	3,643,550	5,925,191	3,207,291	2,603,843	2,131,978	1,318,892	1,513,732
TOTAL HIGHWAYS	1,800,699	3,924,424	6,410,710	3,295,480	2,686,089	2,264,824	1,562,945	1,603,169
SANITATION	172	60,090	....	4,217	....	....	....	294,337
CONSERVATION OF HEALTH	44,058	589,375	1,832,433	120,136	364,677	....	258,388	....
WELFARE								
Administration	295,887	527,207	526,614	146,241	308,599	....	180,242	474,773
General Relief	79,067	490,935	12,531,747	61,666	116,253	....	139,830	144,149
Aid to Families with Dependent Children	445,611	3,084,723	....	391,385	659,885	....	526,163	1,515,576
Medical Assistance	189,727	602,608	....	141,988	254,346	....	240,535	311,610
Social Services	572,390	1,373,331	10,148,101	470,183	907,129	....	490,821	1,645,505
Other Welfare Costs	11,592	2,422,711	....	26,987	796,085	517,687	62,633	133,511
Total Welfare	1,594,274	8,501,515	23,206,462	1,238,450	3,042,297	517,687	1,640,224	4,225,124
LIBRARIES	....	73,588	1,917,289	....	53,905	....	....	57,344
PARKS AND RECREATION	87,272	71,959	1,297,342	10,588	56,805	147,167	16,225	51,009
INTEREST AND FISCAL CHARGES	....	162,076	....	46,829	19,388	55,579	21,934	151,230
ALL OTHER EXPENDITURES	213,418	765,892	1,285,504	181,471	613,787	229,307	134,876	56,572
TOTAL CURRENT EXPENDITURES	4,761,320	18,099,719	47,359,557	6,164,576	8,678,673	4,924,200	5,078,000	9,572,686
CAPITAL OUTLAY								
GENERAL GOVERNMENT	26,572	....	....	538	....	18,241	36,612	56,755
PUBLIC SAFETY	23,534	....	....	10,086	....	170,308	9,035	24,910
HIGHWAYS	213,069	....	....	....	....	59,453	1,459,612	966,480
PARKS AND RECREATION	85,829	....	....	....	....	6,937	....	16,461
ALL OTHER CAPITAL OUTLAY	4,455	....	1,795,479	6,013	....	4,995	18,701	70,048
TOTAL CAPITAL OUTLAY	353,459	....	1,795,479	16,637	....	259,934	1,523,960	1,134,654
TOTAL EXPENDITURES	5,114,779	18,099,719	49,155,036	6,181,213	8,678,673	5,184,134	6,601,960	10,707,340
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	290,000	....	....	60,000	170,000	10,000	155,000
- OTHER LONG TERM	....	....	....	....	7,212	....	7,429	....
TRANSFERS TO ENTERPRISE FUNDS	....	12,000	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	5,114,779	18,401,719	49,155,036	6,181,213	8,745,885	5,354,134	6,619,389	10,862,340

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON
POPULATION-1980 Census	38,749	7,171	941,411	18,382	14,098	23,600	43,069	13,690
TOTAL ASSESSED VALUATION	360,677,750	67,501,168	6,980,409,131	78,895,704	84,081,081	78,453,324	295,475,164	182,717,673
1981 TAX LEVY (Payable in 1982)	5,431,272	1,117,271	179,846,748	2,189,102	1,867,524	3,488,817	9,813,707	2,595,388
BASIS OF ACCOUNTING	MOD. ACCRUAL	CASH	MOD. ACCRUAL	UNAUDITED	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	4,617,889	907,342	137,831,245	1,446,840	1,611,364	2,141,882	8,078,223	2,220,874
SPECIAL ASSESSMENTS	....	51,218	....	....	....	2,887	....	90,142
LICENSES AND PERMITS	32,315	1,354	1,430,419	17,947	32,279	41,072	31,892	5,858
FINES AND FORFEITS	112,927	18,576	1,070,949	54,224	42,040	150,204	142,307	54,151
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharing	695,765	144,542	8,795,253	168,093	340,205	313,085	900,811	256,385
Federal Grants - Other	....	3,846	5,282,534	....	23,670	27,668	171,225	....
State Grants								
Local Government Aid	330,670	118,062	....	203,882	106,792	181,491	530,994	161,493
Homestead Credit	750,146	236,896	27,116,547	567,213	283,590	983,188	739,467	300,609
Mobile Home Homestead Credit	3,566	1,369	17,044	3,656	2,395	....	11,687	689
Attached Machinery Aid	25,854	3,260	365,146	3,059	526	....	599,295	1,954
Reduced Assessment Credit	11,783	7,963	563,468	9,112	12,254	35,585	59,091	9,717
Wetlands Credit	1,174	28,122	....	....	74	112,375	....	1,559
Native Prairie Credit	....	....	....	....	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....	985,836	....
Taconite Relief and Aids	....	....	....	....	....	....	777,482	....
Highways	1,904,251	799,691	5,929,492	....	1,029,064	764,169	1,922,491	1,385,244
Welfare	2,013,149	333,732	108,146,574	....	2,447,685	2,221,570	5,750,732	850,272
Other	....	37,755	3,272,793	2,811,277	298,104	183,761	1,307,663	77,026
Local Units Grants	414,879	....	1,798,046	....	....	....	26,480	18,494
TOTAL INTERGOVERNMENTAL REVENUES	6,151,237	1,715,238	161,286,897	3,766,292	4,544,359	4,822,892	13,783,254	3,063,442
CHARGES FOR SERVICES	575,624	120,806	16,240,931	517,539	246,481	217,418	1,782,160	114,492
INTEREST EARNINGS	545,377	141,498	14,854,412	....	362,021	334,690	1,431,405	291,573
ALL OTHER REVENUES	273,048	120,451	17,588,759	292,620	769,871	644,697	2,403,670	42,856
TOTAL REVENUES	12,308,417	3,076,483	350,303,612	6,095,462	7,608,415	8,355,742	27,652,911	5,883,388
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	....	3,300,000	....	....	....	....	....
- OTHER LONG TERM	....	....	5,482,471	....	16,127	2,151,938	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	295,081	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	12,308,417	3,076,483	359,381,164	6,095,462	7,624,542	10,507,680	27,652,911	5,883,388

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,876,679	485,229	34,441,612	907,276	905,205	1,095,639	3,123,636	648,780
PUBLIC SAFETY								
Sheriff	825,839	161,167	8,988,919	220,000	402,897	419,896	851,308	219,466
Corrections	92,565	22,466	17,215,238	84,000	39,696	259,096	385,326	70,686
Other	27,942	9,176	31,500,033	47,480	53,293	339,225	132,823	28,186
TOTAL PUBLIC SAFETY	946,346	192,809	57,704,190	351,480	495,886	1,018,217	1,369,457	318,338
CONSERVATION OF NATURAL RESOURCES	125,603	102,529	....	90,539	455,798	125,141	832,602	172,033
HIGHWAYS								
Administration	89,787	103,139	3,569,414	75,000	104,930	97,016	350,959	79,502
Operation and Maintenance	3,807,391	1,081,392	13,236,259	2,504,473	1,466,629	1,820,746	4,027,255	1,032,178
TOTAL HIGHWAYS	3,897,178	1,184,531	16,805,673	2,579,473	1,571,559	1,917,762	4,378,214	1,111,680
SANITATION	....	....	....	45,000	....	2,693	616,046	....
CONSERVATION OF HEALTH	589,433	3,700	7,825,434	191,614	43,315	1,832	561,104	25,253
WELFARE								
Administration	721,943	80,517	54,863,031	182,888	149,937	344,243	1,447,086	122,357
General Relief	117,692	16,879	13,005,460	73,786	91,026	165,584	741,411	46,084
Aid to Families with Dependent Children	994,818	155,295	66,902,856	546,662	1,232,724	1,613,533	3,646,673	452,662
Medical Assistance	304,987	66,015	10,026,910	145,913	242,047	176,286	457,089	138,778
Social Services	1,051,833	239,109	43,597,804	469,036	547,706	1,162,821	2,065,660	653,116
Other Welfare Costs	345,807	26,972	....	37,782	856,520	345,358	309,679	23,453
Total Welfare	3,537,080	584,787	188,396,061	1,456,067	3,119,960	3,807,825	8,667,598	1,436,450
LIBRARIES	86,076	19,913	10,143,888	....	....	63,503	....	67,496
PARKS AND RECREATION	78,655	20,450	....	22,165	88,046	17,093	48,078	86,873
INTEREST AND FISCAL CHARGES	31,917	27,452	1,581,489	4,121	4,007	387,510	27,560	10,950
ALL OTHER EXPENDITURES	16,243	....	1,251,642	87,891	430,460	55,198	3,465,639	206,020
TOTAL CURRENT EXPENDITURES	11,185,210	2,621,400	318,149,989	5,735,626	7,114,236	8,492,413	23,089,934	4,083,873
CAPITAL OUTLAY								
GENERAL GOVERNMENT	25,520	26,696	5,791,761	....	....	....	160,082	19,552
PUBLIC SAFETY	36,498	8,598	6,351,102	....	264,231	....	2,030,910	14,414
HIGHWAYS	228,774	46,716	6,951,281	....	....	....	1,616,037	1,172,874
PARKS AND RECREATION	....	....	....	....	....	....	60,653	1,688
ALL OTHER CAPITAL OUTLAY	17,888	6,419	6,179,685	....	....	....	258,468	15,081
TOTAL CAPITAL OUTLAY	308,680	88,429	25,273,829	....	264,231	....	4,126,150	1,223,609
TOTAL EXPENDITURES	11,493,890	2,709,829	343,423,818	5,735,626	7,378,467	8,492,413	27,216,084	5,307,482
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	48,000	4,125,000	....	....	102,000	155,000	18,000
- OTHER LONG TERM	....	....	2,576,571	11,897	14,162	....	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....	200,000	24,000
TOTAL EXPENDITURES AND OTHER USES	11,493,890	2,757,829	350,125,389	5,747,523	7,392,629	8,594,413	27,571,084	5,349,482

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR
POPULATION-1980 Census	12,161	36,763	6,672	17,571	10,592	13,043	3,764	23,434
TOTAL ASSESSED VALUATION	38,942,517	221,124,571	80,119,180	65,586,221	95,326,931	42,672,677	18,026,188	116,584,465
1981 TAX LEVY (Payable in 1982)	1,744,896	5,017,771	1,233,577	2,522,515	1,225,779	2,335,069	754,214	3,552,747
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	1,219,268	3,785,439	1,120,832	2,912,143	999,127	1,439,642	990,402	2,681,440
SPECIAL ASSESSMENTS	....	601,440	23,767	12,042	105,595	....	16,711	121,202
LICENSES AND PERMITS	9,218	49,416	272	8,863	845	12,416	12,152	32,079
FINES AND FORFEITS	71,577	170,326	28,500	77,294	60,460	45,029	26,165	75,055
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	203,695	497,173	122,249	232,033	179,522	174,388	95,603	332,617
Federal Grants - Other	....	....	45,504	24,221	....	642,665	32,241	....
State Grants								
Local Government Aid	159,991	393,392	74,974	242,050	133,446	35,000	102,366	240,994
Homestead Credit	447,742	911,436	102,855	487,411	192,356	171,803	66,751	712,836
Mobile Home Homestead Credit	8,366	6,071	379	12,241	1,496	....	....	3,538
Attached Machinery Aid	9,750	12,219	1,771	514,580	12,189	104,945	491	15,458
Reduced Assessment Credit	15,470	25,077	1,829	21,440	2,115	2,558	2,729	11,940
Wetlands Credit	....	29,515	330	....	6,890	....	18,612	28,953
Native Prairie Credit	....	1,296	91	....	....	....	....	....
Taconite Homestead Credit	....	....	....	7,662	....	811,368	....	....
Taconite Relief and Aids	....	....	....	....	....	902,875	....	....
Highways	956,303	1,568,295	1,332,992	905,679	1,296,531	807,107	788,878	938,296
Welfare	1,062,660	2,778,638	355,399	2,590,718	482,611	488,514	306,680	1,483,101
Other	372,083	546,317	76,448	484,491	99,459	1,217,708	202,619	279,191
Local Units Grants	....	....	....	56,481	....	138	....	....
TOTAL INTERGOVERNMENTAL REVENUES	3,236,060	6,769,429	2,114,821	5,579,007	2,406,615	5,359,069	1,616,970	4,046,924
CHARGES FOR SERVICES	94,668	1,276,661	198,037	391,562	57,868	319,666	96,052	392,143
INTEREST EARNINGS	249,581	512,566	291,653	679,005	216,312	526,486	170,093	353,831
ALL OTHER REVENUES	199,204	432,852	64,985	367,490	261,436	320,050	47,139	388,753
TOTAL REVENUES	5,079,576	13,598,129	3,842,867	10,027,406	4,108,258	8,022,358	2,975,684	8,091,427
OTHER FINANCING SOURCES								
BORROWING - BONDS	585,429	940,000	....	....	85,000	....	....	....
- OTHER LONG TERM	....	....	....	....	....	....	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,665,005	14,538,129	3,842,867	10,027,406	4,193,258	8,022,358	2,975,684	8,091,427

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	669,118	1,494,255	673,699	1,132,092	455,768	1,071,187	499,280	1,059,159
PUBLIC SAFETY								
Sheriff	307,116	467,658	148,063	460,868	140,284	554,888	164,597	494,818
Corrections	26,591	447,989	22,117	135,774	20,258	....	4,469	....
Other	75,918	66,788	5,958	37,714	1,096	54,232	4,461	....
TOTAL PUBLIC SAFETY	409,625	982,435	176,138	634,356	161,638	609,120	173,527	494,818
CONSERVATION OF NATURAL RESOURCES	579,609	1,418,431	101,321	375,586	151,693	202,719	32,439	280,460
HIGHWAYS								
Administration	52,467	187,541	118,480	245,770	57,959	151,943	119,091	95,907
Operation and Maintenance	1,371,275	3,335,407	1,645,076	1,645,370	1,713,702	2,070,931	929,335	2,238,147
TOTAL HIGHWAYS	1,423,742	3,522,948	1,763,556	1,891,140	1,771,661	2,222,874	1,048,426	2,334,054
SANITATION	5,000	92,230	21,694	221,731	....	123,177	15,594	....
CONSERVATION OF HEALTH	59,237	292,370	114,824	182,798	38,701	108,793	382	228,302
WELFARE								
Administration	....	413,577	93,269	....	52,484	183,809	109,149	285,658
General Relief	121,440	371,458	16,270	2,334,876	212,834	130,121	8,746	111,950
Aid to Families with Dependent Children	689,737	1,544,090	123,578	....	128,004	438,755	109,633	882,432
Medical Assistance	176,878	207,074	112,589	....	102,938	135,051	36,353	233,607
Social Services	627,534	1,764,443	280,153	990,080	220,909	802,189	149,006	845,261
Other Welfare Costs	65,796	67,118	12,022	....	14,666	43,949	8,880	60,220
Total Welfare	1,681,385	4,367,760	637,881	3,324,956	731,835	1,733,874	421,767	2,419,128
LIBRARIES	27,746	72,504	21,780	24,275	....	....	8,226	164,643
PARKS AND RECREATION	17,011	154,951	25,749	....	104,620	225,723	116,965	65,157
INTEREST AND FISCAL CHARGES	46,366	308,791	2,888	143,507	55,850	25,336	38,302	172,893
ALL OTHER EXPENDITURES	65,257	148,274	46,575	346,766	124,869	490,475	61,249	222,159
TOTAL CURRENT EXPENDITURES	4,984,096	12,854,949	3,586,105	8,277,207	3,596,635	6,813,278	2,416,157	7,440,773
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	....	....	79,866	61,466	19,113	....
PUBLIC SAFETY	....	....	....	....	41,748	29,679	5,679	59,604
HIGHWAYS	....	....	....	....	59,148	225,218	99,512	....
PARKS AND RECREATION	....	....	....	....	....	9,762	42,000	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	13,990	12,205	....
TOTAL CAPITAL OUTLAY	....	....	....	....	180,762	340,115	178,509	59,604
TOTAL EXPENDITURES	4,984,096	12,854,949	3,586,105	8,277,207	3,777,397	7,153,393	2,594,666	7,500,377
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	643,900	25,000	177,000	239,000	75,000	118,669	205,000
- OTHER LONG TERM	....	19,462	....	....	....	....	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....	8,336	....
TOTAL EXPENDITURES AND OTHER USES	4,984,096	13,518,311	3,611,105	8,454,207	4,016,397	7,228,393	2,721,671	7,705,377

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	LINCOLN	LYON	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
POPULATION-1980 Census	8,207	25,207	5,535	13,027	24,687	29,657	20,594	18,430
TOTAL ASSESSED VALUATION	58,809,261	151,630,065	27,401,793	118,233,404	239,055,155	156,813,393	134,100,550	62,737,850
1981 TAX LEVY (Payable in 1982)	1,303,211	2,798,122	1,068,672	1,721,419	3,444,783	4,100,959	2,558,839	3,383,063
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	1,021,759	2,220,892	792,652	1,471,754	2,866,703	3,051,977	1,944,777	2,393,658
SPECIAL ASSESSMENTS	112,618	105,963	6,975	244,628	418,474	453,388	520,713	6,439
LICENSES AND PERMITS	1,201	4,394	3,055	6,632	3,356	5,407	747	33,466
FINES AND FORFEITS	26,194	112,020	28,217	34,508	228,590	94,557	84,517	122,543
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	155,487	305,018	104,131	256,213	249,556	319,981	307,749	419,047
Federal Grants - Other	....	....	....	460,388	....	41,088	....	5,687
State Grants								
Local Government Aid	109,842	266,562	112,280	170,445	306,153	272,097	258,491	219,232
Homestead Credit	234,617	441,362	239,562	210,876	598,333	826,056	477,669	731,802
Mobile Home Homestead Credit	420	1,793	2,316	....	3,890	4,582	3,366	7,518
Attached Machinery Aid	4,056	12,859	2,231	742	16,333	28,980	9,210	10,816
Reduced Assessment Credit	8,389	14,997	....	2,280	15,344	17,922	11,103	57,088
Wetlands Credit	4,515	1,164	....	3,096	6,985	6,587	18,649	86,300
Native Prairie Credit	....	....	....	....	76	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....	....	....
Highways	1,082,623	1,748,730	687,318	1,804,179	1,296,556	723,850	621,354	951,040
Welfare	....	....	878,162	660,540	....	1,451,322	1,218,195	2,192,859
Other	71,817	63,361	102,136	112,392	78,714	190,277	112,297	197,177
Local Units Grants	....	5,071	2,160	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,671,766	2,860,917	2,130,296	3,681,151	2,571,940	3,882,742	3,038,083	4,878,566
CHARGES FOR SERVICES	106,164	286,228	165,237	314,219	241,752	523,028	506,984	451,344
INTEREST EARNINGS	110,726	485,742	83,654	323,212	468,936	696,779	196,383	291,855
ALL OTHER REVENUES	100,702	219,021	172,294	157,819	423,965	127,247	235,567	221,459
TOTAL REVENUES	3,151,130	6,295,177	3,382,380	6,233,923	7,223,716	8,835,125	6,527,771	8,399,330
OTHER FINANCING SOURCES								
BORROWING - BONDS	155,000	....	....	....	....	390,000	570,000	....
- OTHER LONG TERM	....	....	....	....	....	....	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	3,306,130	6,295,177	3,382,380	6,233,923	7,223,716	9,225,125	7,097,771	8,399,330

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	LINCOLN	LYON	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	HILLE LACS
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	517,766	853,746	391,832	649,103	1,465,266	1,376,912	764,501	1,170,914
PUBLIC SAFETY								
Sheriff	169,231	177,029	144,945	285,155	565,777	421,884	373,359	468,238
Corrections	14,662	236,655	56,198	9,918	96,812	177,815	....	132,793
Other	7,210	28,257	518	33,501	3,326	26,057	33,378	7,759
TOTAL PUBLIC SAFETY	191,103	441,941	201,661	328,574	665,915	625,756	406,737	608,790
CONSERVATION OF NATURAL RESOURCES	199,643	184,510	60,499	168,376	328,242	550,908	274,207	72,651
HIGHWAYS								
Administration	61,501	87,273	41,261	124,303	172,293	176,264	70,345	108,706
Operation and Maintenance	1,529,173	2,440,012	1,073,093	2,137,082	1,187,231	1,739,332	1,709,067	1,616,733
TOTAL HIGHWAYS	1,590,674	2,527,285	1,114,354	2,261,385	1,359,524	1,915,596	1,779,412	1,725,439
SANITATION	....	....	47,866	....	....	....	....	....
CONSERVATION OF HEALTH	41,130	....	9,946	16,257	....	170,351	160,926	299,846
WELFARE								
Administration	....	....	96,394	105,473	....	375,281	199,124	421,749
General Relief	....	....	164,652	86,621	....	185,251	97,475	115,526
Aid to Families with Dependent Children	....	....	530,117	241,966	....	666,008	807,613	1,348,225
Medical Assistance	....	....	79,212	242,302	....	222,126	200,536	222,620
Social Services	....	....	284,946	468,936	....	1,022,144	675,043	1,156,148
Other Welfare Costs	312,477	794,645	23,873	59,190	950,220	54,267	39,325	66,872
Total Welfare	312,477	794,645	1,179,194	1,204,488	950,220	2,525,077	2,019,116	3,331,140
LIBRARIES	....	79,837	4,600	26,484	219,752	58,913	50,236	39,501
PARKS AND RECREATION	127,580	78,307	1,360	28,587	34,564	194,830	35,933	4,774
INTEREST AND FISCAL CHARGES	99,333	49,492	8,825	145,008	141,243	243,245	30,431	....
ALL OTHER EXPENDITURES	63,680	568,220	192,210	545,441	118,545	28,869	344,186	36,641
TOTAL CURRENT EXPENDITURES	3,143,386	5,577,983	3,212,347	5,373,703	5,283,271	7,690,457	5,865,685	7,289,696
CAPITAL OUTLAY								
GENERAL GOVERNMENT	2,881	28,003	4,597	11,037	4,154	....	....	55,864
PUBLIC SAFETY	17,519	9,222	11,514	20,707	18,432	1,232,067	....	52,649
HIGHWAYS	....	220,618	16,958	23,095	1,560,524	....	....	204,590
PARKS AND RECREATION	25,950	6,523	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	712	1,060	815	7,815	20,000	....	....	3,246
TOTAL CAPITAL OUTLAY	47,062	265,426	33,884	62,654	1,603,110	1,232,067	....	316,349
TOTAL EXPENDITURES	3,190,448	5,843,409	3,246,231	5,436,357	6,886,381	8,922,524	5,865,685	7,606,045
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	65,000	65,000	4,500	236,250	180,000	100,000	45,000	....
- OTHER LONG TERM	....	....	....	....	....	....	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	3,255,448	5,908,409	3,250,731	5,672,607	7,066,381	9,022,524	5,910,685	7,606,045

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
POPULATION-1980 Census	29,311	40,390	11,507	26,929	21,840	9,379	92,006	51,937
TOTAL ASSESSED VALUATION	118,132,722	250,681,786	121,364,515	144,203,534	175,490,043	91,867,498	486,731,650	252,695,215
1981 TAX LEVY (Payable in 1982)	3,805,333	5,938,841	1,537,692	3,371,771	3,240,088	1,753,769	11,596,357	5,032,525
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	2,494,053	4,568,232	1,161,531	2,590,859	2,680,682	1,475,831	8,938,215	3,852,254
SPECIAL ASSESSMENTS	....	11,500	81,413	243,542	84,431	210,605	....	15,913
LICENSES AND PERMITS	36,659	11,875	3,929	6,112	5,318	152	173,541	44,314
FINES AND FORFEITS	162,035	68,491	31,924	154,561	155,817	32,599	315,555	273,462
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	520,034	474,556	201,723	266,536	341,773	206,165	678,183	755,698
Federal Grants - Other	927	....	....	....	....	23,627	51,169	23,064
State Grants								
Local Government Aid	351,610	411,431	149,182	232,993	343,194	124,794	841,151	474,955
Homestead Credit	913,867	1,086,617	229,862	623,022	629,991	206,109	2,080,965	927,130
Mobile Home Homestead Credit	7,606	4,215	447	5,903	4,510	621	24,627	7,523
Attached Machinery Aid	19,299	55,471	4,633	8,910	33,217	5,094	17,749	18,856
Reduced Assessment Credit	57,289	17,195	6,275	13,647	9,161	6,243	52,394	22,259
Wetlands Credit	103,540	968	3,854	4,898	....	6,881	....	84,647
Native Prairie Credit	....	....	....	....	....	270	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....	....	....
Highways	1,031,877	1,312,762	1,145,573	1,075,958	1,560,424	1,326,533	2,888,693	2,978,070
Welfare	3,959,749	2,849,653	....	1,332,796	1,378,903	514,180	6,650,098	4,675,143
Other	257,444	226,990	130,003	127,964	769,211	27,220	1,198,947	225,568
Local Units Grants	....	....	....	....	....	....	246,584	....
TOTAL INTERGOVERNMENTAL REVENUES	7,223,242	6,439,858	1,871,552	3,692,627	5,070,384	2,447,737	14,730,560	10,192,913
CHARGES FOR SERVICES	431,154	455,982	121,633	285,794	387,816	172,572	2,172,686	706,737
INTEREST EARNINGS	383,920	834,077	199,670	343,298	356,199	233,034	1,375,295	653,678
ALL OTHER REVENUES	159,376	247,824	73,094	111,647	541,616	73,529	200,882	268,941
TOTAL REVENUES	10,890,439	12,637,839	3,544,746	7,428,440	9,282,263	4,646,059	27,906,734	16,008,212
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	....	....	1,680,716	....	....	....	....
- OTHER LONG TERM	78,763	....	....	....	....	....	391,107	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	10,969,202	12,637,839	3,544,746	9,109,156	9,282,263	4,646,059	28,297,841	16,008,212

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	MORRISON	HOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,450,644	1,371,663	604,621	982,892	1,380,264	684,118	5,214,084	2,029,966
PUBLIC SAFETY								
Sheriff	302,483	631,465	188,779	384,784	378,342	121,295	1,101,150	713,157
Corrections	138,042	328,571	21,119	91,738	158,877	50,238	1,217,794	184,553
Other	50,043	16,955	6,690	....	....	21,626	118,143	222,919
TOTAL PUBLIC SAFETY	490,568	976,991	216,588	476,522	537,219	193,159	2,437,087	1,120,629
CONSERVATION OF NATURAL RESOURCES	134,169	214,900	173,762	337,901	214,800	146,361	159,367	231,197
HIGHWAYS								
Administration	105,530	199,583	91,092	94,710	72,380	204,795	185,220	314,421
Operation and Maintenance	1,983,799	1,358,074	1,625,728	2,026,860	1,649,368	1,731,344	2,378,583	3,535,387
TOTAL HIGHWAYS	2,089,329	1,557,657	1,716,820	2,121,570	1,721,748	1,936,139	2,563,803	3,849,808
SANITATION	....	....	30,375	....	....	....	....	104
CONSERVATION OF HEALTH	364,757	359,809	38,078	129,358	390,815	39,969	1,842,828	443,183
WELFARE								
Administration	....	581,096	....	226,420	605,738	128,823	1,133,509	412,119
General Relief	....	253,763	....	179,139	47,369	61,471	1,488,990	172,151
Aid to Families with Dependent Childern	....	1,421,819	....	625,056	717,623	175,680	2,508,838	1,836,469
Medical Assistance	....	475,794	....	219,253	253,032	126,693	572,340	611,846
Social Services	....	2,166,072	....	898,901	705,068	394,564	4,243,046	1,324,430
Other Welfare Costs	4,870,103	90,805	325,293	37,335	165,590	35,281	162,650	1,880,465
Total Welfare	4,870,103	4,989,349	325,293	2,186,104	2,494,420	922,512	10,109,373	6,237,480
LIBRARIES	69,197	98,743	32,461	60,264	277,626	46,764	221,935	83,880
PARKS AND RECREATION	60,809	34,771	35,053	43,068	109,177	10,333	407,837	56,352
INTEREST AND FISCAL CHARGES	604	21,276	29,994	109,924	17,175	105,292	110,034	9,987
ALL OTHER EXPENDITURES	446,342	143,004	38,272	434,698	393,121	69,165	104,443	30,968
TOTAL CURRENT EXPENDITURES	9,976,522	9,768,163	3,241,317	6,882,301	7,536,365	4,153,812	23,170,791	14,093,554
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	47,731	718,761	....	225,491	....	2,465,500	76,406
PUBLIC SAFETY	....	934	45,498	167,215	14,469	....	72,841	32,532
HIGHWAYS	....	1,211,342	....	....	599,609	....	3,473,591	750,000
PARKS AND RECREATION	....	....	5,000	....	97,939	....	19,840	....
ALL OTHER CAPITAL OUTLAY	....	28,494	....	....	1,618	....	134,265	387
TOTAL CAPITAL OUTLAY	....	1,288,501	769,259	167,215	939,126	....	6,166,037	859,325
TOTAL EXPENDITURES	9,976,522	11,056,664	4,010,576	7,049,516	8,475,491	4,153,812	29,336,828	14,952,879
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	25,000	45,000	170,000	100,000	227,000	50,000	35,000
- OTHER LONG TERM	2,403	1,085	....	....	....	....	16,008	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	9,978,925	11,082,749	4,055,576	7,219,516	8,575,491	4,380,812	29,402,836	14,987,879

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD
POPULATION-1980 Census	15,258	19,871	11,690	34,844	11,657	459,784	5,471	19,341
TOTAL ASSESSED VALUATION	72,882,485	84,498,063	76,663,488	234,452,776	77,401,699	2,835,030,727	34,112,773	201,566,731
1981 TAX LEVY (Payable in 1982)	1,549,011	3,025,829	2,016,100	4,351,452	1,600,852	74,287,465	930,785	3,112,521
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	1,131,334	2,260,619	1,631,611	3,740,090	1,228,371	60,596,104	698,698	2,501,151
SPECIAL ASSESSMENTS	142,791	....	....	448,108	13,745	....	164,237	273,919
LICENSES AND PERMITS	575	13,044	125	4,500	208	77,614	2,163	4,094
FINES AND FORFEITS	68,809	119,477	63,933	145,987	75,173	2,080,333	8,956	53,150
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	150,206	489,156	235,369	479,505	142,124	4,502,983	113,353	332,676
Federal Grants - Other	....	548,620	....	49,013	....	1,634,139	....	....
State Grants								
Local Government Aid	150,473	153,128	146,486	306,881	143,580	....	72,446	213,888
Homestead Credit	299,626	585,955	327,846	559,137	342,809	12,718,298	152,285	384,725
Mobile Home Homestead Credit	....	1,385	969	5,307	....	28,581	513	859
Attached Machinery Aid	3,014	6,132	3,568	75,448	3,516	487,378	4,255	16,244
Reduced Assessment Credit	12,178	25,974	5,342	18,670	....	368,533	....	10,806
Wetlands Credit	32,928	....	153	46,718	....	....	....	1,300
Native Prairie Credit	....	....	....	94	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....	....	....
Highways	1,126,085	1,755,427	672,828	2,940,494	810,877	3,590,395	554,459	1,018,916
Welfare	1,106,760	2,913,479	707,756	3,215,605	704,393	62,510,755	285,561	1,588,098
Other	32,249	....	54,929	78,556	67,808	8,402,034	43,420	11,313
Local Units Grants	3,216	....	....	....	9,315	147,570	....	183,406
TOTAL INTERGOVERNMENTAL REVENUES	2,916,735	6,479,256	2,155,246	7,775,428	2,224,422	94,390,666	1,226,292	3,762,231
CHARGES FOR SERVICES	211,927	580,384	190,055	335,348	204,889	9,189,238	164,263	248,121
INTEREST EARNINGS	195,952	561,354	295,874	788,060	186,808	6,322,905	282,373	455,411
ALL OTHER REVENUES	131,643	706,804	84,018	470,457	154,033	10,944,090	113,982	251,352
TOTAL REVENUES	4,799,766	10,720,938	4,420,862	13,707,978	4,087,649	183,600,950	2,660,964	7,549,429
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	1,275,816	....	....	....	....	....	....
- OTHER LONG TERM	....	....	....	63,610	....	....	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	4,799,766	11,996,754	4,420,862	13,771,588	4,087,649	183,600,950	2,660,964	7,549,429

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	616,010	1,170,701	474,074	1,491,528	618,860	20,928,853	320,514	1,138,252
PUBLIC SAFETY								
Sheriff	173,630	615,172	159,684	522,988	178,948	7,785,318	211,591	384,358
Corrections	53,675	32,019	85,697	271,083	....	14,153,236	22,369	37,757
Other	2,206	128,604	38,535	54,360	2,166	925,297	6,249	30,222
TOTAL PUBLIC SAFETY	229,511	775,795	283,916	848,431	181,114	22,863,851	240,209	452,337
CONSERVATION OF NATURAL RESOURCES	160,319	87,054	68,036	596,099	77,485	420,577	401,782	430,720
HIGHWAYS								
Administration	99,643	101,813	57,952	118,328	217,895	1,895,371	48,399	72,551
Operation and Maintenance	1,253,769	2,454,602	1,199,135	3,568,745	581,191	5,494,804	582,146	1,809,154
TOTAL HIGHWAYS	1,353,412	2,556,415	1,257,087	3,687,073	799,086	7,390,175	630,545	1,881,705
SANITATION	....	....	46,089	....	....	....	17,178	....
CONSERVATION OF HEALTH	....	205,178	4,449	142,382	90,825	10,513,302	....	310
WELFARE								
Administration	138,211	524,773	182,267	519,735	149,000	27,123,997	....	703,163
General Relief	61,227	216,102	109,476	281,613	36,111	7,469,358	....	174,575
Aid to Families with Dependent Children	700,862	1,942,458	437,276	1,792,228	358,680	33,764,779	332,744	501,095
Medical Assistance	174,735	280,785	75,979	487,675	128,989	5,633,074	....	186,158
Social Services	442,543	1,438,941	350,454	1,556,325	382,639	25,546,514	168,073	481,143
Other Welfare Costs	97,220	90,152	9,965	104,648	67,739	48,533	....	404,338
Total Welfare	1,614,798	4,493,211	1,165,417	4,742,224	1,123,158	99,586,255	500,817	2,450,472
LIBRARIES	16,500	48,901	....	120,656	....	2,248,557	17,780	31,603
PARKS AND RECREATION	13,067	7,560	47,372	48,102	59,639	4,384,593	....	84,233
INTEREST AND FISCAL CHARGES	137,027	4,805	41,291	29,033	....	1,360,885	177,371	108,796
ALL OTHER EXPENDITURES	161,578	715,551	180,340	510,295	242,793	1,185,483	121,016	28,452
TOTAL CURRENT EXPENDITURES	4,302,222	10,065,171	3,568,071	12,215,823	3,192,960	170,882,531	2,427,212	6,606,880
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	9,178	....	8,182	343,538	4,495	11,823
PUBLIC SAFETY	....	390,048	1,272	....	11,283	371,645	7,087	1,012,949
HIGHWAYS	....	....	10,975	....	441,956	2,967,743	155,242	52,371
PARKS AND RECREATION	....	....	5,991	....	....	2,096,570	....	....
ALL OTHER CAPITAL OUTLAY	....	....	37,062	1,271	17,177	405,801	1,329	2,118
TOTAL CAPITAL OUTLAY	....	390,048	64,478	1,271	478,598	6,185,297	168,153	1,079,261
TOTAL EXPENDITURES	4,302,222	10,455,219	3,632,549	12,217,094	3,671,558	177,067,828	2,595,365	7,686,141
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	180,000	20,000	90,000	215,000	....	3,135,000	157,000	245,000
- OTHER LONG TERM	8,968	....	....	2,403	....	65,000	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	101,755	87,630	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	4,491,190	10,475,219	3,824,304	12,522,127	3,671,558	180,267,828	2,752,365	7,931,141

TABLE 2
 CLASSIFICATION OF COUNTY REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST LOUIS
POPULATION-1980 Census	20,401	46,087	10,703	12,574	43,784	29,908	15,448	222,229
TOTAL ASSESSED VALUATION	218,504,159	197,755,090	98,849,300	77,408,872	261,818,027	226,335,553	130,822,111	824,807,626
1981 TAX LEVY (Payable in 1982)	2,896,661	5,341,610	1,803,168	1,293,614	9,069,174	4,352,349	2,365,136	38,325,259
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	2,346,017	3,953,197	1,531,331	1,107,371	7,005,105	3,518,070	1,847,716	33,165,764
SPECIAL ASSESSMENTS	153,851	71,586	33	262,158	88,931	4,437	188,292	....
LICENSES AND PERMITS	1,510	43,482	1,693	275	144,477	25,200	6,471	210,416
FINES AND FORFEITS	43,861	149,259	32,006	54,574	143,254	81,410	41,300	505,929
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	323,877	494,908	160,421	160,022	738,088	570,133	246,002	3,123,786
Federal Grants - Other	39,930	....	....	3,971	....	3,332	3,419	....
State Grants								
Local Government Aid	225,591	355,506	138,672	181,750	228,522	....	200,634	....
Homestead Credit	407,696	1,092,543	229,753	160,569	1,821,062	630,869	397,224	1,890,451
Mobile Home Homestead Credit	1,636	10,609	....	1,821	17,860	2,454	1,198	....
Attached Machinery Aid	11,897	6,231	7,706	1,799	76,028	1,636	6,947	373,880
Reduced Assessment Credit	11,410	25,713	1,807	2,825	39,327	6,956	6,366	....
Wetlands Credit	157	25,389	....	2,898	9,917	56,298	9,355	....
Native Prairie Credit	....	61	....	....	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	11,485,290
Taconite Relief and Aids	....	....	....	....	....	....	....	....
Highways	1,447,962	1,112,159	902,200	1,338,894	1,925,314	675,587	1,214,154	6,473,846
Welfare	915,475	3,083,507	435,928	760,840	3,120,793	2,340,211	748,627	31,418,254
Other	444,250	247,189	39,966	75,682	....	226,406	30,495	1,742,272
Local Units Grants	....	....	....	....	....	....	2,751	....
TOTAL INTERGOVERNMENTAL REVENUES	3,829,881	6,453,815	1,916,453	2,691,071	7,976,911	4,513,882	2,867,172	56,507,779
CHARGES FOR SERVICES	334,032	294,113	136,729	509,914	723,229	412,221	292,923	3,613,785
INTEREST EARNINGS	747,188	476,660	304,823	187,081	1,440,480	570,554	494,685	5,086,197
ALL OTHER REVENUES	246,078	231,995	64,641	188,235	54,436	331,346	29,031	1,646,921
TOTAL REVENUES	7,702,418	11,674,107	3,987,709	5,000,679	17,576,823	9,457,120	5,767,590	100,736,791
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	....	....	....	....	....	....	....
- OTHER LONG TERM	....	....	....	29,210	....	....	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,702,418	11,674,107	3,987,709	5,029,889	17,576,823	9,457,120	5,767,590	100,736,791

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST LOUIS
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	684,754	1,983,068	607,605	529,320	2,037,004	1,540,086	687,502	14,226,433
PUBLIC SAFETY								
Sheriff	216,438	491,570	186,831	332,792	1,954,961	867,483	270,078	2,827,672
Corrections	31,905	340,339	....	19,083	259,620	207,338	14,752	1,563,704
Other	14,182	43,574	2,049	1,662	....	90,691	8,213	2,397,846
TOTAL PUBLIC SAFETY	262,525	875,483	188,880	353,537	2,214,581	1,165,512	293,043	6,789,222
CONSERVATION OF NATURAL RESOURCES	433,558	210,703	194,346	282,146	241,550	109,258	351,075	1,552,535
HIGHWAYS								
Administration	78,083	139,072	55,024	168,884	796,947	257,618	71,257	2,626,747
Operation and Maintenance	2,154,914	1,702,975	1,223,879	1,464,383	2,749,652	1,255,257	2,913,274	15,845,694
TOTAL HIGHWAYS	2,232,997	1,842,047	1,278,903	1,633,267	3,546,599	1,512,875	2,984,531	18,472,441
SANITATION	37,898	....	68,248	....	....	....	24,521	861,825
CONSERVATION OF HEALTH	132,196	375,846	52,621	55,180	63,206	190,225	232,204	2,130,472
WELFARE								
Administration	235,111	734,518	74,968	137,953	628,542	435,022	150,064	4,391,291
General Relief	160,376	422,533	42,890	39,909	127,905	108,244	56,157	3,423,374
Aid to Families with Dependent Children	369,506	1,511,707	192,732	447,205	1,525,469	1,536,137	272,941	18,522,685
Medical Assistance	370,189	375,726	57,686	169,598	476,133	192,253	167,806	2,523,694
Social Services	825,420	1,612,645	385,744	307,088	2,114,298	1,367,604	519,934	12,710,397
Other Welfare Costs	....	178,829	....	80,191	756,971	50,215	39,611	12,732,505
Total Welfare	1,960,602	4,835,958	754,020	1,181,944	5,629,318	3,689,475	1,206,513	54,303,946
LIBRARIES	....	72,090	....	33,822	294,377	96,118	96,470	170,000
PARKS AND RECREATION	54,597	123,184	95,673	17,279	188,022	18,806	11,903	149,205
INTEREST AND FISCAL CHARGES	....	33,446	....	1,869	30,403	9,790	210,440	....
ALL OTHER EXPENDITURES	598,635	329,795	149,582	164,621	12,608	268,920	296,511	456,907
TOTAL CURRENT EXPENDITURES	6,397,762	10,681,620	3,389,878	4,252,985	14,257,668	8,601,065	6,394,713	99,112,986
CAPITAL OUTLAY								
GENERAL GOVERNMENT	21,855	....	17,514	....	49,457	65,672	....	117,140
PUBLIC SAFETY	9,705	....	43,346	....	....	....	....	113,592
HIGHWAYS	104,833	....	231,627	....	....	15,403	....	1,879,767
PARKS AND RECREATION	4,250	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	1,580	....	44,395	....	10,595	....	....	388,174
TOTAL CAPITAL OUTLAY	142,223	....	336,882	....	60,052	81,075	....	2,498,673
TOTAL EXPENDITURES	6,539,985	10,681,620	3,726,760	4,252,985	14,317,720	8,682,140	6,394,713	101,611,659
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	130,000	....	5,000	85,000	315,000	115,000	....
- OTHER LONG TERM	....	....	....	....	....	....	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....	....	313,804
TOTAL EXPENDITURES AND OTHER USES	6,539,985	10,811,620	3,726,760	4,257,985	14,402,720	8,997,140	6,509,713	101,925,463

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE	WABASHA	WADENA
POPULATION-1980 Census	108,161	30,328	11,322	12,920	24,991	5,542	19,335	14,192
TOTAL ASSESSED VALUATION	447,973,980	184,760,611	79,414,022	100,239,670	87,160,198	59,420,181	100,633,124	41,899,788
1981 TAX LEVY (Payable in 1982)	8,810,399	3,533,060	1,450,375	2,069,204	2,753,665	1,190,308	2,261,260	1,668,047
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL
REVENUES								
PROPERTY TAXES	6,203,495	2,608,136	1,150,435	1,647,140	1,889,586	1,028,132	1,640,254	1,176,381
SPECIAL ASSESSMENTS	16,619	81,564	62,582	591,443	51,363	23,222	....	....
LICENSES AND PERMITS	89,989	5,678	915	3,088	40,583	508	8,233	2,421
FINES AND FORFEITS	371,635	136,127	66,474	86,189	54,773	18,343	74,030	45,681
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	960,910	317,659	187,402	245,318	382,915	101,951	213,594	225,313
Federal Grants - Other	....	....	242,639	....	56,353	....	....	....
State Grants								
Local Government Aid	821,043	282,916	120,197	204,063	261,292	77,087	281,130	151,948
Homestead Credit	1,900,203	726,717	220,295	284,822	655,663	126,971	676,437	408,708
Mobile Home Homestead Credit	15,644	4,322	465	1,033	9,048	528	11,954	5,027
Attached Machinery Aid	47,954	8,514	2,190	7,555	10,621	3,349	....	1,037
Reduced Assessment Credit	45,220	19,263	5,618	4,930	28,307	3,604	8,503	22,400
Wetlands Credit	2,141	12,980	14,625	27,340	3,232	4,844	....	238
Native Prairie Credit	....	....	153	1,291	....	1,050	....	....
Taconite Homestead Credit	....	....	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....	....	....
Highways	1,810,576	1,020,423	520,814	1,220,601	561,806	714,053	1,440,390	529,083
Welfare	5,924,355	1,420,569	543,342	841,663	3,326,310	264,200	1,094,639	1,248,880
Other	591,271	173,013	41,491	26,846	462,668	....	306,141	155,739
Local Units Grants	1,339,375	....	....	....	123,809	7,240	3,241	....
TOTAL INTERGOVERNMENTAL REVENUES	13,458,692	3,986,376	1,899,231	2,865,462	5,882,024	1,304,877	4,036,029	2,748,373
CHARGES FOR SERVICES	1,280,920	381,693	458,884	142,659	531,323	124,071	197,044	234,897
INTEREST EARNINGS	1,225,333	624,492	190,975	422,676	299,796	126,399	346,680	188,973
ALL OTHER REVENUES	851,256	50,381	50,028	106,123	92,216	116,983	114,838	41,879
TOTAL REVENUES	23,497,939	7,874,447	3,879,524	5,864,780	8,841,664	2,742,535	6,417,108	4,438,605
OTHER FINANCING SOURCES								
BORROWING - BONDS	420,000	260,000	....	510,000	....	....	1,240,242	....
- OTHER LONG TERM	....	....	19,314	....	....	....	....	....
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	23,917,939	8,134,447	3,898,838	6,374,780	8,841,664	2,742,535	7,657,350	4,438,605

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE	WABASHA	WADENA
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	3,083,384	1,336,584	737,023	637,616	945,066	438,963	685,506	567,678
PUBLIC SAFETY								
Sheriff	1,450,414	521,286	173,638	207,622	201,453	116,348	461,900	192,679
Corrections	579,699	110,552	36,351	22,054	428,834	46,957	94,182	26,455
Other	34,250	68,045	2,970	3,169	41,455	10,215	27,164	12,901
TOTAL PUBLIC SAFETY	2,064,363	699,883	212,959	232,845	671,742	173,520	583,246	232,035
CONSERVATION OF NATURAL RESOURCES	383,372	306,603	189,757	523,745	190,855	91,485	95,531	71,361
HIGHWAYS								
Administration	348,048	117,500	89,927	53,047	165,297	94,045	117,376	100,594
Operation and Maintenance	4,009,108	1,157,965	1,111,492	1,830,264	1,338,646	1,193,805	3,715,044	770,454
TOTAL HIGHWAYS	4,357,156	1,275,465	1,201,419	1,883,311	1,503,943	1,287,850	3,832,420	871,048
SANITATION	....	27,580	....	....	....	....	4,345	....
CONSERVATION OF HEALTH	676,887	276,275	218,585	118,168	298,303	4,375	78,291	263,752
WELFARE								
Administration	1,207,733	236,212	134,643	168,827	379,176	161,014	332,976	219,924
General Relief	540,925	276,686	37,141	33,272	1,181,900	19,668	79,114	65,213
Aid to Families with Dependent Children	3,819,343	644,462	220,919	407,748	1,298,128	102,461	568,110	736,670
Medical Assistance	746,513	177,328	80,049	140,428	312,514	72,863	160,238	162,098
Social Services	2,953,993	944,452	391,526	552,726	1,007,409	124,324	537,253	495,411
Other Welfare Costs	134,090	73,528	25,489	19,160	91,534	10,834	77,578	38,038
Total Welfare	9,402,597	2,352,668	889,767	1,322,161	4,270,661	491,164	1,755,269	1,717,354
LIBRARIES	226,148	52,747	19,815	....	64,218	....	....	13,976
PARKS AND RECREATION	852,169	64,690	5,000	70,282	6,309	10,201	25,275	50,106
INTEREST AND FISCAL CHARGES	....	39,176	8,649	244,028	....	....	62,145	79,689
ALL OTHER EXPENDITURES	1,526,156	123,522	328,896	213,150	209,656	27,978	78,302	332,739
TOTAL CURRENT EXPENDITURES	22,572,232	6,555,193	3,811,870	5,245,306	8,160,753	2,525,536	7,200,330	4,199,738
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	21,711	....	....	....	....	15,619	....
PUBLIC SAFETY	....	26,987	....	....	....	....	....	....
HIGHWAYS	....	826,862	....	....	....	....	....	....
PARKS AND RECREATION	....	12,090	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	105,221	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	....	992,871	....	....	....	....	15,619	....
TOTAL EXPENDITURES	22,572,232	7,548,064	3,811,870	5,245,306	8,160,753	2,525,536	7,215,949	4,199,738
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	....	20,000	....	216,511	....	....	....	130,000
- OTHER LONG TERM	....	46,457	14,078	13,663	....	....	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	10,000	....	....
TOTAL EXPENDITURES AND OTHER USES	22,572,232	7,614,521	3,825,948	5,475,480	8,160,753	2,535,536	7,215,949	4,329,738

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	WASECA	WASHINGTON	WATONWAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION-1980 Census	18,448	113,571	12,361	8,454	46,256	58,681	13,653	4,075,970
TOTAL ASSESSED VALUATION	132,984,051	634,672,880	118,022,140	88,404,241	193,443,525	305,160,959	115,754,873	25,013,583,842
1981 TAX LEVY (Payable in 1982)	3,223,184	14,569,805	2,503,007	1,584,364	5,082,647	7,908,499	2,188,200	617,565,400
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	
REVENUES								
PROPERTY TAXES	2,594,950	11,468,229	2,077,173	1,366,143	3,830,953	5,343,728	1,765,655	485,173,140
SPECIAL ASSESSMENTS	77,972	782,430	87,986	157,211	....	85,380	801,402	10,544,700
LICENSES AND PERMITS	10,414	71,408	4,972	610	31,070	13,703	12,497	3,581,080
FINES AND FORFEITS	57,761	449,673	25,755	63,550	131,009	230,830	38,444	13,373,938
INTERGOVERNMENTAL REVENUES								
Federal Revenue Sharings	242,330	940,565	254,324	184,110	437,697	688,699	257,972	47,750,561
Federal Grants - Other	....	1,113,903	....	24,281	1,417	18,494	....	17,913,437
State Grants								
Local Government Aid	194,683	471,165	161,321	93,202	396,913	409,872	161,915	20,874,081
Homestead Credit	491,053	3,315,611	299,307	163,946	1,005,351	1,691,903	338,111	100,993,824
Mobile Home Homestead Credit	....	24,848	643	755	11,867	34,508	1,006	573,844
Attached Machinery Aid	9,185	115,287	8,084	2,584	26,135	14,467	10,744	4,810,409
Reduced Assessment Credit	9,308	70,852	14,343	3,227	40,172	79,065	11,598	2,413,950
Wetlands Credit	17,274	12,437	5,983	2,542	....	38,544	1,429	1,196,776
Native Prairie Credit	....	....	158	7,270	....	....	101	25,314
Taconite Homestead Credit	....	....	....	....	....	....	....	14,037,817
Taconite Relief and Aids	....	....	....	....	....	....	....	2,097,127
Highways	905,444	2,078,565	785,565	991,982	2,108,324	2,446,196	1,014,554	122,904,081
Welfare	16,388	6,081,461	....	479,011	3,172,337	5,836,599	702,033	380,977,621
Other	119,357	1,621,299	226,417	65,549	347,545	225,150	22,089	41,990,252
Local Units Grants	1,174,983	261,004	....	530	....	....	5,184	9,622,485
TOTAL INTERGOVERNMENTAL REVENUES	3,180,005	16,106,997	1,756,145	2,018,989	7,547,758	11,483,497	2,526,736	768,181,579
CHARGES FOR SERVICES	195,432	1,897,955	283,469	196,379	587,311	1,214,176	99,891	72,049,057
INTEREST EARNINGS	233,674	1,975,654	289,568	119,551	699,043	1,013,771	273,562	70,623,556
ALL OTHER REVENUES	90,428	1,751,701	188,064	58,725	41,710	120,530	58,992	61,946,652
TOTAL REVENUES	6,440,636	34,504,047	4,713,132	3,981,158	12,868,854	19,505,615	5,577,179	1,485,473,702
OTHER FINANCING SOURCES								
BORROWING - BONDS	....	1,490,000	....	....	....	....	1,445,000	18,587,342
- OTHER LONG TERM	....	....	....	....	....	....	....	8,445,049
TRANSFERS FROM ENTERPRISE FUNDS	....	....	....	....	....	....	....	410,012
TOTAL REVENUES AND OTHER SOURCES	6,440,636	35,994,047	4,713,132	3,981,158	12,868,854	19,505,615	7,022,179	1,512,916,105

TABLE 3
 CLASSIFICATION OF COUNTY EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 1982

GOVERNMENTAL FUNDS	WASECA	WASHINGTON	WATONWAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	995,519	5,796,825	850,315	592,102	1,312,788	1,858,234	641,520	189,386,220
PUBLIC SAFETY								
Sheriff	344,489	2,953,394	317,981	185,950	586,758	2,074,733	122,532	66,011,594
Corrections	97,762	1,018,516	....	....	389,834	....	149,762	48,682,478
Other	10,142	161,529	19,129	6,610	6,494	194,912	....	38,695,287
TOTAL PUBLIC SAFETY	452,393	4,133,439	337,110	192,560	983,086	2,269,645	272,294	153,389,359
CONSERVATION OF NATURAL RESOURCES	156,752	248,879	112,505	114,510	168,651	227,205	799,905	24,904,718
HIGHWAYS								
Administration	212,695	307,928	174,707	77,407	222,932	79,646	76,062	20,467,207
Operation and Maintenance	1,309,495	5,522,648	371,938	1,225,593	3,109,249	3,944,727	1,311,588	210,911,554
TOTAL HIGHWAYS	1,522,190	5,830,576	546,645	1,303,000	3,332,181	4,024,373	1,387,650	231,378,761
SANITATION	....	7,689	67,554	....	....	....	....	3,191,301
CONSERVATION OF HEALTH	105,921	931,298	....	127,944	438,272	370,742	42,617	39,723,537
WELFARE								
Administration	193,330	25,505	....	125,415	527,115	737,538	154,483	111,610,710
General Relief	96,080	440,587	....	70,776	248,974	285,090	67,033	53,846,212
Aid to Families with Dependent Children	643,122	4,527,823	....	217,310	1,504,549	2,997,261	281,354	213,288,497
Medical Assistance	164,178	739,348	....	124,727	348,635	382,491	145,625	37,203,108
Social Services	860,406	5,956,418	....	327,756	1,474,922	2,483,682	649,302	175,588,578
Other Welfare Costs	24,582	668,725	359,016	28,573	113,389	977,301	9,505	38,216,383
Total Welfare	1,981,698	12,358,406	359,016	894,557	4,217,584	7,863,363	1,307,302	629,753,488
LIBRARIES	46,100	933,097	178,816	....	....	184,951	....	21,569,630
PARKS AND RECREATION	131,387	427,811	10,400	5,724	138,773	231,105	27,245	13,862,235
INTEREST AND FISCAL CHARGES	70,375	124,218	79,380	105,779	35,428	....	210,637	9,398,153
ALL OTHER EXPENDITURES	239,288	1,363,658	662,400	241,927	395,729	81,991	149,923	31,693,312
TOTAL CURRENT EXPENDITURES	5,701,623	32,155,896	3,204,141	3,578,103	11,022,492	17,111,609	4,839,093	1,348,250,714
CAPITAL OUTLAY								
GENERAL GOVERNMENT	29,434	....	16,278	....	68,355	10,528	12,453	12,047,298
PUBLIC SAFETY	2,713	....	12,008	....	13,796	....	1,059	19,194,517
HIGHWAYS	49,877	....	768,959	....	131,669	....	34,557	29,803,689
PARKS AND RECREATION	39,000	214,269	....	....	....	....	55,639	7,238,464
ALL OTHER CAPITAL OUTLAY	137,377	....	43,203	....	3,438	....	3,523	12,079,629
TOTAL CAPITAL OUTLAY	258,401	214,269	840,448	....	217,258	10,528	107,231	80,363,597
TOTAL EXPENDITURES	5,960,024	32,370,165	4,044,589	3,578,103	11,239,750	17,122,137	4,946,324	1,428,614,311
OTHER FINANCING USES								
DEBT REDEMPTION - BONDS	253,067	100,000	158,000	172,000	60,000	....	514,000	15,791,897
- OTHER LONG TERM	....	....	....	....	....	....	....	2,958,803
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....	....	792,982
TOTAL EXPENDITURES AND OTHER USES	6,213,091	32,470,165	4,202,589	3,750,103	11,299,750	17,122,137	5,460,324	1,448,157,993

TABLE 4
OUTSTANDING BONDED INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	ALL OTHER LONG TERM DEBT
AITKIN	.....	.....	.....	.....	.....	.....	.....	.....
ANDAKA	.....	.....	6,545,000	.....	.....	6,545,000	.....	571,398
BECKER	.....	.....	480,000	.....	.....	480,000	.....	59,107
BELTRAMI	70,000	.....	580,000	.....	700,000	1,350,000	.....	248,391
BENIGN	.....	.....	.....	.....	.....	.....	.....	53,153
BIG STONE	.....	.....	.....	.....	.....	.....	.....	.....
BLUE EARTH	165,000	2,024,000	.....	.....	.....	2,189,000	.....	2,092,493
BROWN	.....	1,211,000	.....	.....	.....	1,211,000	.....	65,319
CARLTON	715,000	.....	.....	.....	.....	715,000	.....	49,935
CARVER	3,595,000	575,000	.....	.....	1,020,000	5,190,000	.....	10,307
CASS	755,000	.....	345,000	.....	.....	1,120,000	.....	.....
CHIPPewa	.....	3,385,000	1,480,000	.....	200,000	5,065,000	.....	.....
CHISAGO	.....	.....	.....	430,000	900,000	1,530,000	.....	.....
CLAY	.....	955,000	.....	.....	.....	955,000	.....	25,157
CLEARWATER	145,000	.....	.....	.....	300,000	445,000	.....	11,984
COOK	525,000	.....	.....	.....	.....	525,000	.....	.....
COTTONWOOD	.....	.....	.....	.....	.....	.....	.....	.....
CROW WING	850,000	95,000	.....	.....	750,000	1,695,000	.....	.....
DAKOTA	.....	.....	.....	.....	.....	.....	.....	.....
DODGE	.....	.....	785,000	.....	1,775,000	2,560,000	.....	.....
DOUGLAS	300,000	.....	5,040,000	2,340,000	.....	7,680,000	.....	839,415
FARIBAULT	.....	1,120,000	.....	.....	125,000	1,245,000	.....	.....
FILLMORE	120,000	.....	.....	.....	.....	120,000	.....	129,111
FREEBORN	.....	1,664,000	.....	.....	465,000	2,129,000	.....	.....
GOODHUE	495,000	.....	.....	.....	.....	495,000	.....	.....
GRANT	140,000	239,000	10,000	.....	.....	389,000	.....	.....
HENNEPIN	28,000,000	.....	.....	.....	.....	28,000,000	12,325,000	23,789,905
HOUSTON	.....	.....	.....	.....	.....	.....	.....	38,567
HUBBARD	.....	.....	.....	.....	.....	.....	.....	66,274
ISANTI	.....	80,000	3,525,000	1,305,000	.....	4,910,000	3,525,000	2,186,744
ITASCA	270,000	.....	.....	.....	.....	270,000	.....	10,740
JACKSON	.....	159,000	.....	.....	.....	159,000	.....	.....
KANABEC	590,000	500,000	760,000	.....	.....	1,850,000	.....	19,796
KANABISH	790,000	4,972,900	.....	.....	.....	5,762,900	.....	100,259
KITTSON	.....	.....	2,901,000	.....	.....	2,901,000	.....	15,834
KOOCHICING	1,585,000	225,942	925,000	.....	450,000	3,185,942	.....	.....
LAC QUI PARLE	135,000	752,000	.....	.....	.....	887,000	.....	.....
LAKE	225,000	.....	970,000	760,000	250,000	2,205,000	.....	.....
LAKE OF THE WOOD	.....	228,503	270,000	.....	300,000	798,503	.....	70,244
LE SUEUR	950,000	303,000	.....	.....	975,000	2,228,000	.....	.....
LINCOLN	1,070,000	360,000	.....	.....	.....	1,430,000	.....	.....
LYON	.....	445,000	.....	.....	.....	445,000	.....	.....
MAHONOMET	172,000	.....	15,000	.....	.....	187,000	.....	.....
MARSHALL	.....	1,067,529	.....	.....	940,000	2,007,529	.....	9,104
MARTIN	.....	2,335,000	.....	.....	.....	2,335,000	.....	.....
MCLEOD	2,470,000	675,000	.....	.....	.....	3,145,000	.....	.....
MEEKER	.....	1,010,000	.....	525,000	.....	1,535,000	.....	63,042
MILLE LACS	.....	.....	.....	.....	.....	.....	.....	.....
MORRISON	.....	.....	.....	.....	.....	.....	.....	76,970
MOWER	.....	340,000	.....	.....	.....	340,000	.....	4,338
MURKAY	550,000	.....	.....	.....	.....	550,000	.....	10,175
NICOLLET	1,700,000	910,000	.....	.....	700,000	3,310,000	.....	.....
NOBLES	.....	.....	.....	.....	350,000	350,000	.....	.....
NORMAN	.....	1,210,000	.....	.....	140,000	1,350,000	.....	9,710
OLMSTED	765,000	575,000	60,000	.....	.....	1,400,000	.....	386,106
OTTER TAIL	.....	150,000	.....	160,000	.....	310,000	.....	.....
PENNINGTON	555,000	160,000	935,000	.....	1,125,000	2,775,000	1,490,000	28,825
PINE	1,300,000	.....	.....	80,000	.....	1,380,000	.....	.....
PIPESTONE	.....	.....	105,000	.....	575,000	680,000	.....	55,738
POLK	.....	3,091,000	.....	.....	125,000	3,216,000	.....	61,207
POPE	.....	.....	.....	.....	.....	.....	.....	.....
RAHSEY	29,750,000	.....	.....	.....	.....	29,750,000	8,545,000	319,472
RED LAKE	.....	685,000	.....	60,000	765,000	1,510,000	.....	.....
REDWOOD	.....	1,295,000	.....	.....	.....	1,295,000	.....	.....
RENVILLE	.....	.....	.....	.....	.....	.....	.....	30,009
RICE	245,000	.....	.....	.....	110,000	355,000	.....	.....
ROCK	.....	1,722,224	.....	.....	.....	1,722,224	.....	70,000
ROSEAU	.....	30,000	.....	.....	.....	30,000	.....	29,210
SCOTT	475,000	440,000	.....	.....	.....	915,000	.....	.....
SHERBURNE	.....	.....	.....	.....	.....	.....	.....	.....
SIBLEY	.....	1,400,000	.....	.....	990,000	2,390,000	.....	.....
ST LOUIS	.....	.....	.....	.....	.....	.....	.....	44,419
STEARNS	.....	420,000	.....	.....	.....	420,000	.....	98,117
STEELE	60,000	422,140	850,000	280,000	.....	1,612,140	.....	54,250
STEVENS	.....	.....	2,055,000	.....	.....	2,055,000	.....	104,000
SWIFT	.....	2,995,580	153,060	395,000	.....	3,543,640	.....	73,171
TODD	.....	.....	.....	.....	.....	.....	.....	.....
TRAVERSE	.....	.....	.....	.....	.....	.....	.....	.....
WABASHA	.....	.....	.....	.....	1,250,000	1,250,000	.....	.....
WADENA	210,000	.....	.....	775,000	535,000	1,520,000	775,000	.....
WASCEA	.....	427,053	.....	.....	445,000	872,053	.....	3,347
WASHINGTON	1,770,000	1,755,000	.....	.....	.....	3,525,000	.....	.....
WATONWAN	.....	166,000	.....	.....	1,130,000	1,296,000	.....	.....
WILKIN	.....	988,000	.....	.....	550,000	1,538,000	.....	.....
WINDONA	735,000	.....	.....	.....	.....	735,000	.....	.....
WRIGHT	.....	.....	.....	.....	.....	.....	.....	.....
YELLOW MEDICINE	.....	2,770,300	.....	.....	1,000,000	3,770,300	.....	.....
STATE TOTAL	82,247,000	46,334,171	28,809,060	7,310,000	18,940,000	183,640,231	26,660,000	31,985,343

[1]

[2]

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 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF COUNTY HOSPITAL OPERATIONS-1982

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----						TRANSFERS TO\LFROM OTHER FUNDS		--DEBT SERVICE--		
		OPERATING REVENUE	OPERATING EXPENSE	INCOME	NON- OPERATING REVENUE	NON- OPERATING EXPENSE	NET INCOME	BORROWING	CAPITAL OUTLAY	INTEREST PAYMENTS	DEBT REDEMP.	
CHIPPEWA [1]	14941	2205646	2233424	[27778]	143561	407	115376	....	....	10366	90835	60000
CLEARWATER	8761	2344732	2414163	[69431]	43434	....	[25997]	....	....	93585	....	....
COOK	4092	1165005	1159011	5994	1205	2503	4696	....	....	40232	10831	5420
DOUGLAS	27839	11227669	10913661	314008	226231	....	540239	....	5270243	2213443	246210	234110
GRANT	7171	1367417	1346486	20931	22100	....	43031	....	....	40093	2071	13293
HENNEPIN	941411	103225728	98655488	4570240	862243	....	5432483	....	....	2123738	1069063	402500
ITASCA	43069	8896151	9039501	[143350]	43742	....	[99608]	[200000]	10740	15043	....	....
KANABEC	12161	3149310	3121306	28004	47507	....	75511	....	....	116517	42995	71981
MAHNDOMEN [1]	5535	702735	619101	83634	1788	10035	75387	....	....	5738	1373	15000
NEEKER	20594	3876977	3728125	148852	197398	....	346250	....	....	67324	46159	112759
MURRAY	11507	1575150	1702947	[127797]	58702	....	[69095]	....	....	56564	1377	21786
OLMSTED	92006	4347610	4201926	145684	116981	....	262665	....	....	207053	4663	35193
PIPESTONE	11690	2236102	2134930	101172	14512	....	115684	....	....	....	....	16295
RAMSEY [1][2]	459784	79314975	75282380	4032595	....	....	4032595	....	....	3253265	46937	204197
RENVILLE	20401	1903524	1828226	75298	54512	713	129097	....	....	38699	....	3032
STEVENS	11322	2855184	2824635	30549	81632	....	112181	....	....	151281	125337	85000
SWIFT [1]	12920	1462068	1486942	[24874]	18187	....	[6687]	....	20565	79130	38263	29269
TOTALS	1705204	231855983	222692252	9163731	1933735	13658	11083808	[200000]	5301548	8512071	1726114	1309835

NOTE: [1] OPERATED JOINTLY BY MUNICIPALITY AND COUNTY.
[2] EXCLUDES DEBT SERVICE PAID BY CITY.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF COUNTY NURSING HOME OPERATIONS-1982

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----						TRANSFERS TO\CFROM OTHER FUNDS	BORROWING	CAPITAL OUTLAY	--BERT SERVICE--	
		OPERATING REVENUE	EXPENSE	INCOME	NON- OPERATING REVENUE	EXPENSE	NET INCOME				INTEREST PAYMENTS	DEBT REDEMP.
BECKER	29336	774855	730125	44730	14840	29241	30329	....	....	13624	23907	15000
BELTRAMI	30982	2145939	2062443	83496	32390	30578	85308	....	....	32799	30169	60000
CHISAGO	25717	1995085	1853289	141796	....	43583	98213	....	....	30334	43583	65000
COOK	4092	835504	816804	18700	....	....	18700	....	....	....	....	....
CROW WING	[3]	41722	969465	1022403	[52938]	....	116484 [169422]	[12000]	....	....	....	....
DODGE	14773	1089684	1042134	47550	16481	48278	15753	....	....	36975	48278	40000
HUBBARD	14098	1983263	1943781	39482	....	....	39482	....	....	27602	....	....
ITASCA	43069	2351087	2410555	[59468]	115566	....	56098	[83037]	....	1186	....	....
KOOCHICHING	17571	1367698	1435828	[68130]	7119	48250	[109261]	....	....	2256	48128	40000
LAKE	13043	1021951	966602	55349	80882	121871	14360	....	....	52541	111890	50000
LAKE OF THE WOOD	3764	670372	652301	18071	5422	804	22689	....	....	30332	325	25000
MAHNOHEN	[1]	5535	640430	646883	[6453]	....	....	[6453]	....	....	....	....
PENNINGTON	15258	1049725	980892	68833	11320	48541	31612	....	....	11482	48541	55000
PIPESTONE	11690	610360	651713	[41353]	....	....	[41353]	[101755]	....	42659	....	....
RAMSEY	459784	3972974	3546108	426866	673	165343	262196	....	....	48227	164950	....
RED LAKE	5471	932435	893020	39415	284	19214	20485	....	....	17998	8136	15000
ST LOUIS	222229	12196298	14092098	[1895800]	1722603	....	[173197]	....	....	82076	....	....
STEELE	30328	1723350	1549096	174254	39933	72262	141925	....	....	26235	72262	50000
TODD	[4]	24991	....	....	....	....	....	....	....	....	....	....
TRAVERSE	5542	850925	829092	21833	15904	1215	36522	[10000]	....	15791	....	....
WADENA	[4]	14192	1480507	1320768	159739	60556	60401	159894	....	4177	47776	50000
TOTALS	1033187	38661907	39445935	[784028]	2123973	806065	533880	[206792]	....	476294	647945	465000

NOTE: [1] OPERATED JOINTLY BY MUNICIPALITY AND COUNTY.
[3] DISCONTINUED OPERATIONS IN 1982.
[4] WADENA AND TODD COUNTY NURSING HOME OPERATIONS ARE COMBINED.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY PUBLIC SERVICE ENTERPRISES-1982

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----						TRANSFERS		CAPITAL OUTLAY	--DEBT SERVICE--	
		OPERATING REVENUE	OPERATING EXPENSE	NON-OPERATING INCOME	OPERATING REVENUE	OPERATING EXPENSE	NET INCOME	TO\FROM] OTHER FUNDS	BORROWING		INTEREST PAYMENTS	DEBT REDEMP.
ANOKA ICE ARENA	195998	364976	429981	[65005]	....	26080	[91085]	....	....	27316	26080	20000
BELTRAMI NURSING SERVICE	30982	330762	282861	47901	....	....	47901	....	....	10060	....	....
BLUE EARTH INTERNAL SERVICE	52314	1590711	1458457	132254	....	....	132254	114931	....	4974	....	33794
CLAY NURSING SERVICE	49327	555746	585626	[29880]	....	....	[29880]	[25000]	....	....	....	....
CLAY SANITARY LANDFILL		171638	119915	51723	....	....	51723	....	....	....	....	....
CLEARWATER NURSING SERVICE	8761	309810	295979	13831	6175	....	20006	....	....	1041	....	....
HENNEPIN INTERNAL SERVICE	941411	12534677	11288798	1245879	....	....	1245879	295081	....	1727987	....	....
HUBBARD NURSING SERVICE	14098	111834	152524	[40690]	63642	....	22952	....	....	1104	....	....
JACKSON NURSING SERVICE	13690	72221	221166	[148945]	96649	....	[52296]	[24000]	....	....	....	....
KITSON RURAL WATER DISTRICT	6672	119120	173462	[54342]	238622	147600	36680	....	....	28147	147600	51000
KITSON NURSING SERVICE		54152	67525	[13373]	15068	....	1695	....	....	1051	....	....
LAKE OF THE WOOD NURSING SERVICE	3764	56086	56297	[211]	2552	....	2341	[836]	....	275	....	....
LAKE OF THE WOOD MEDICAL CLINIC		12060	22434	[10434]	37364	16184	10746	....	....	5654	16184	15000
LAKE OF THE WOOD AMBULANCE		12339	19742	[7403]	180	....	[7223]	[7500]	....	699	....	....
MAHONEN MEDICAL CENTER	5535	8877	19710	[10833]	....	....	[10833]	....	....	399	....	....
MARSHALL NURSING SERVICE	13027	115241	101921	13320	....	....	13320	....	....	....	....	....
POLK RURAL WATER DISTRICT	34844	259358	235266	24092	30397	120917	[66428]	....	....	163108	120917	52000
POLK NURSING SERVICE		238097	343984	[103887]	66973	532	[39446]	[67630]	....	1745	....	....
POLK NW CORRECTIONS CENTER		130167	749595	[619428]	647700	....	28272	....	....	1483	....	....
POLK SANITARY LANDFILL		148370	122759	25611	....	....	25611	[20000]	....	....	....	....
RAMSEY LAKE OWASSO RESIDENCE	459784	1932845	1944069	[11224]	565	....	[10659]	....	....	14946	....	....
RAMSEY DATA PROCESSING		3190129	3197134	[7005]	....	....	[7005]	....	....	17094	....	....
RAMSEY LAW ENFORCEMENT SERVICES		1372008	1351264	20744	350	....	21094	....	....	32044	....	....
REDWOOD NURSING SERVICE	19341	25225	200191	[174966]	177141	....	2175	....	....	....	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY PUBLIC SERVICE ENTERPRISES-1982

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----					TRANSFERS		--DEBT SERVICE--			
		OPERATING REVENUE	OPERATING EXPENSE	NON-OPERATING INCOME	NON-OPERATING REVENUE	NON-OPERATING EXPENSE	NET INCOME	TO\FROM OTHER FUNDS	BORROWING	CAPITAL OUTLAY	INTEREST PAYMENTS	DEBT REDEMP.
RICE SANITARY LANDFILL	46087	164107	106689	15255	55070	....	70325	....	....	106687	....	....
ROCK RURAL WATER DISTRICT	10703	108703	183603	[74900]	125960	89250	[38190]	....	....	51792	89250	35000
ROSEAU SANITARY LANDFILL	12574	39670	53327	[13657]	....	....	[13657]	....	....	350	....	....
ST LOUIS PHOTOGRAPHY	222229	29872	32791	[2919]	....	....	[2919]	....	....	....	....	....
NURSING SERVICE		263726	905550	[641824]	229636	....	[412188]	[313804]	....	....	....	....
INTERNAL SERVICE		2723975	2714397	9578	177605	....	187183	....	....	88057	....	....
STEELE CIVIC CENTER	30328	97419	95057	2362	3381	....	5743	....	....	....	....	....
WASECA SANITARY LANDFILL	18448	79880	90345	[10465]	....	....	[10465]	....	....	....	....	....
TOTALS	3722002	27223741	27664582	[440841]	1975030	400563	1133626	[48758]	....	2286013	400031	206794

NOTE: The following enterprise funds reported in 1981 are no longer reported as enterprise funds by the counties for 1982.

COUNTY	ENTERPRISE	REASON
Becker	Nursing Service	Entered Joint powers agreement to operate multi-county Nursing service.
	Sanitary Landfill	Reclassified as a special revenue fund.
Lyon	Nursing Service	Joint Powers agreement.
Pennington	Nursing Service	Reclassified as an agency fund.
Swift	Nursing Service	Joint Powers agreement.

EXPLANATION OF CLASSIFICATIONS USED

This report is intended to provide information about the finances of all the counties in comparable form. Therefore, a uniform classification of revenues and expenditures was developed.

Revenues are classified by source, and expenditures are classified by function. 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 counties 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.

Because of the basic differences between governmental funds and proprietary funds, they 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, penalties and interest on delinquent taxes, power and light taxes, and other special taxes.

Special Assessments - Includes revenues from benefited property owners for street, 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 funds from 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 revenues from interest on investments, rental of nondepartmental property, donations, and sale of property.

Borrowing

Includes receipts from the sale of bonds, certificates of indebtedness, and tax anticipation certificates; does not include public service enterprise borrowing.

EXPENDITURES

Expenditures 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 sheriff and fire departments, corrections, protective inspection, armory expense, protection to animals, coroner's expenses, morgues, civil defense, flood control, and traffic control.

Highways and Streets - Includes maintenance and operation payments for roads, streets, bridges, street lighting, 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 cleaning.

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

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

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 agents, county fairs, lake and stream improvements, ditches, contributions to agricultural societies, and the protection and propagation of game and fish.

Miscellaneous - Includes contributions to employee pension funds and insurance premiums not allocated to a specific function, 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; also 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.

HJ 11 .M627 1982

Report of the State Auditor
of Minnesota on the

HJ 11 .M627 1982

Report of the State Auditor
of Minnesota on the

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