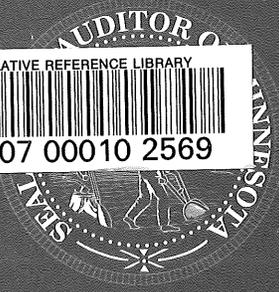


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MINNESOTA OFFICE OF THE STATE AUDITOR

REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES UNDER 2500 IN POPULATION

DECEMBER 31, 1991



MARK B. DAYTON
STATE AUDITOR

HJ9777
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R48
1991

Pursuant to Mn Stat 6.74 and 6.75

P R E F A C E

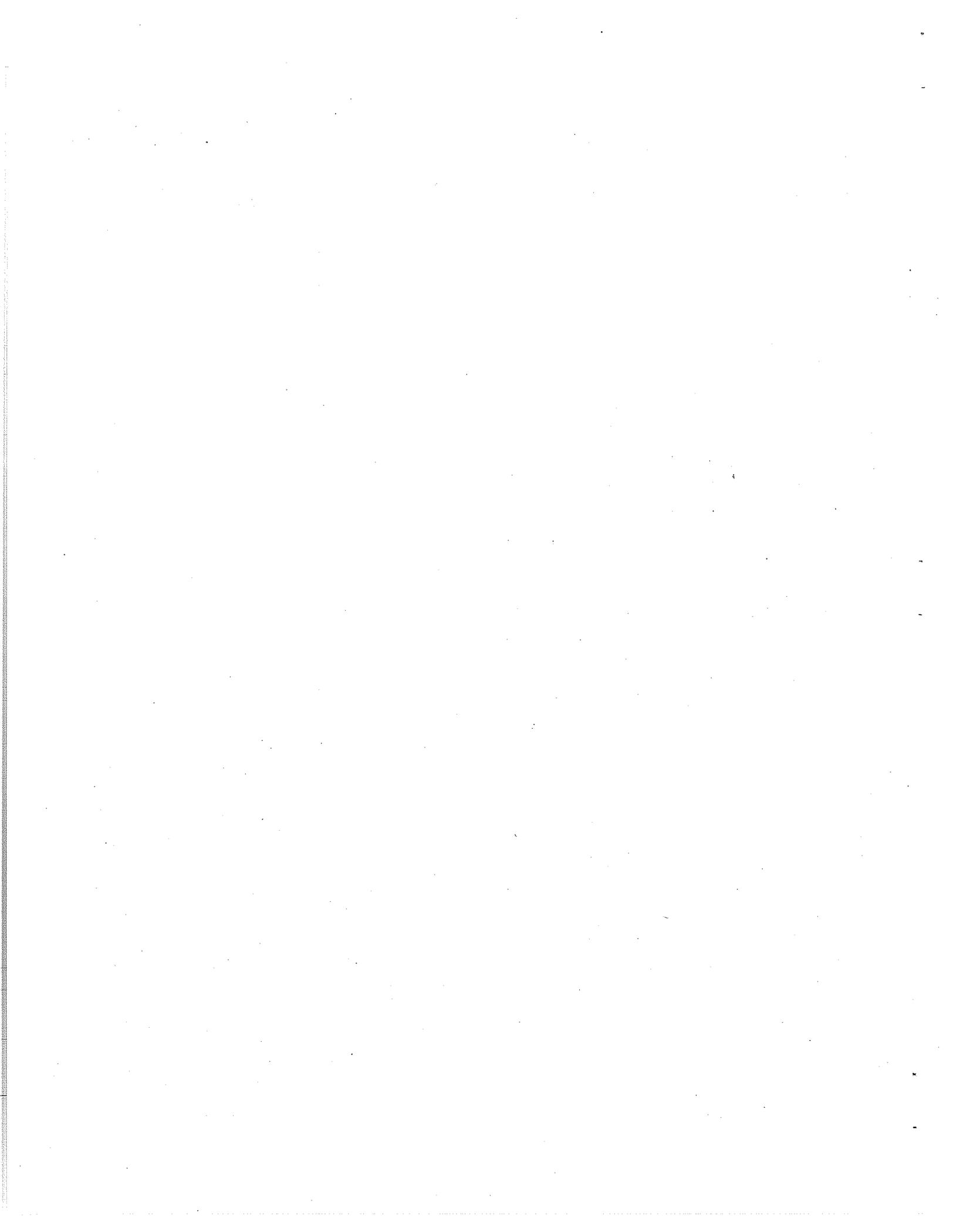
The annual report of the State Auditor on revenues, expenditures, and debt of the cities in Minnesota for the fiscal year ended December 31, 1991, includes taxable tax capacities, net tax levies and the financial operations of municipalities. Populations were taken from "Minnesota Populations, 1991" from the Office of the State Demographer. The data have been collected, published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

In this report as in the 1981 through 1990 reports, all enterprise funds are reported separately from the governmental funds, in accordance with current accounting and reporting practices. Caution is necessary when comparing recent reports to those published in years prior to 1981, since separate reporting of enterprise and governmental funds was not uniform until 1981.

The Office of the State Auditor has generated this report using dBASE IV and IBM compatible personal computers. Anyone who wishes to analyze the data further should contact Ms. Billi Sanders at this office by calling (612) 297-3684.

My staff and I want to express our appreciation to the clerks and municipal finance officers whose helpful cooperation contributed to the preparation of this report.

November 25, 1992



EXECUTIVE SUMMARY

1991 FINANCES FOR CITIES UNDER 2,500 POPULATION

OVERVIEW

Total revenues for Minnesota cities under 2,500 population increased 6.5 percent between 1990 and 1991 (exclusive of borrowing).¹ State grants and aids continued to provide the largest share of these cities' revenues although state money decreased in 1991 forcing cities to rely more heavily on increased property taxes, miscellaneous revenues and charges for services.

Spending pressures continued in Minnesota cities under 2,500 as expenditures (current expenditures plus interest payments on debt) increased 5.9 percent between 1990 and 1991. The largest spending increases occurred for public safety and streets and highways.

REVENUES

To finance public services, Minnesota cities under 2,500 population raised \$242.7 million (excluding borrowing) in 1991. This amount represents a 6.5 percent increase over 1990.

Cities under 2,500 continued to rely heavily on state aids and grants in 1991, even though these grants and aids decreased one percent since 1990. State aids and grants provided cities under 2,500 with \$94.5 million, nearly twice the amount these cities raised in property taxes, their second largest revenue source. State grants accounted for 38.9 percent of total revenue for cities under 2,500, in contrast to larger cities for which state grants and aids represented 27 percent of total revenue.

Interest earnings also decreased in 1991 for cities under 2,500 by \$726 thousand or 4.4 percent. This decrease is attributable to declines in market-interest rates and reductions in fund balances as cities strive to pay for ongoing expenditures.

Cities had to raise property taxes, service charges and miscellaneous revenues to pay for increased expenditures and to compensate for the loss in state aid. The \$51.1 million in 1991 property taxes collected by cities under 2,500 is eight percent more than the amount collected in 1990. Revenues from service charges increased \$2.3 million, or 15.6 percent, over 1990. Miscellaneous revenues, such as refunds and rental revenues, increased \$4.1 million in 1991, a 22 percent jump.

¹ This report includes for the first time the City of Bass Brook which recently incorporated as a city. It also includes the final operations of the City of Island View which dissolved during 1991.

Federal grants increased \$3.2 million, or 23.7 percent, in 1991 although they are an ever-decreasing share of total revenues. Federal revenues accounted for just 6.9 percent of all revenues for cities under 2,500 in 1991 whereas they represented 11.5 percent of all revenues in 1981.

In addition, cities lowered their borrowing in 1991 to \$61.4 million, a decrease of 9.6 percent. Large year-to-year fluctuations can be expected in the amount of cities' borrowing due to the cyclical nature of borrowing for capital improvements.

EXPENDITURES

Minnesota cities under 2,500 population spent \$154.4 million during 1991 to provide public services, 5.9 percent more than in 1990. This amount includes current expenditures and interest payments but excludes capital outlay and principal payments on debt. The increase in expenditures is in line with annual increases over the past decade which averaged 6.0 percent.

As in the past, Minnesota cities under 2,500 spent the largest share of their resources in 1991 on public safety, accounting for one-quarter of total expenditures (current expenditures plus interest payments on debt).

The next four largest areas of total expenditures were:

- general government at \$34 million or 22 percent of total expenditures;
- street and highway maintenance and lighting at \$29.9 million or 19.4 percent of the total;
- interest and fiscal charges of \$18.9 million or 12.2 percent of the total; and
- culture and recreation at \$11.3 million or 7.3 percent of the total.

Current expenditures increased in most spending areas from 1990 to 1991. The largest increases occurred in the areas where cities were already spending the most. Public safety spending increased \$3.5 million in 1991. Current expenditures for streets and highways increased \$3.2 million. And spending on culture and recreation grew \$1.3 million.

Spending also increased, although in lower amounts, for general government, sanitation services, health services, unallocated pension costs and unallocated insurance and judgments.

Even though spending decreased in 1991 by 31.9 percent for housing and economic development and by 11.2 percent for airports, spending increases in other areas far outweighed the decreases.

Including capital outlay and principal payments on debt along with current expenditures and interest, cities under 2,500 spent \$297.1 million in 1991, 11.3 percent more than in 1990.

Included in this amount are \$135.5 million in current expenditures, \$93.8 million in capital outlay, \$48.9 million in principal payments on debt and \$18.9 million in interest payments.

MUNICIPAL ENTERPRISES

Cities are also generating less net income from public service enterprises. Cities establish municipal enterprises for specific services -- water, sewer, electric, gas and heat utilities, municipal hospitals and nursing homes, culture and recreation, ambulances and refuse disposal -- that are intended to be self-sustaining through fees and charges.

In 1991, these municipal enterprises provided lower net income from operations than in 1990. Municipal enterprises accounted for a net \$7.2 million income from operations, 28.5 percent less than in 1990. Even though operating revenues from municipal enterprises increased 6.7 percent to \$226.6 million in 1991, the operating expenses increased even more -- 8.4 percent for a total of \$219.3 million.

CONCLUSION

At a time when spending pressures show no sign of subsiding, ongoing increases in the conventional revenue sources can not be taken for granted. Because of their heavy dependence on state aids and grants, cities under 2,500 are vulnerable to repercussions from state economic downturns. The state has faced repeated budget shortfalls in recent years. It is likely to confront more shortfalls in future years if current spending patterns continue and demographic changes occur as expected in the state. This poses difficulties for those cities that rely heavily on state grants.

At the same time, cities might find it difficult to continue seeking increased property taxes and charges for services. Taxpayers have increasingly resisted such growth, particularly during difficult economic times. Barring new, significant revenue sources, it will become incumbent upon cities to identify and develop opportunities to provide their services more efficiently and effectively. Lacking such improvements, cities will likely have to struggle to provide even their usual services.

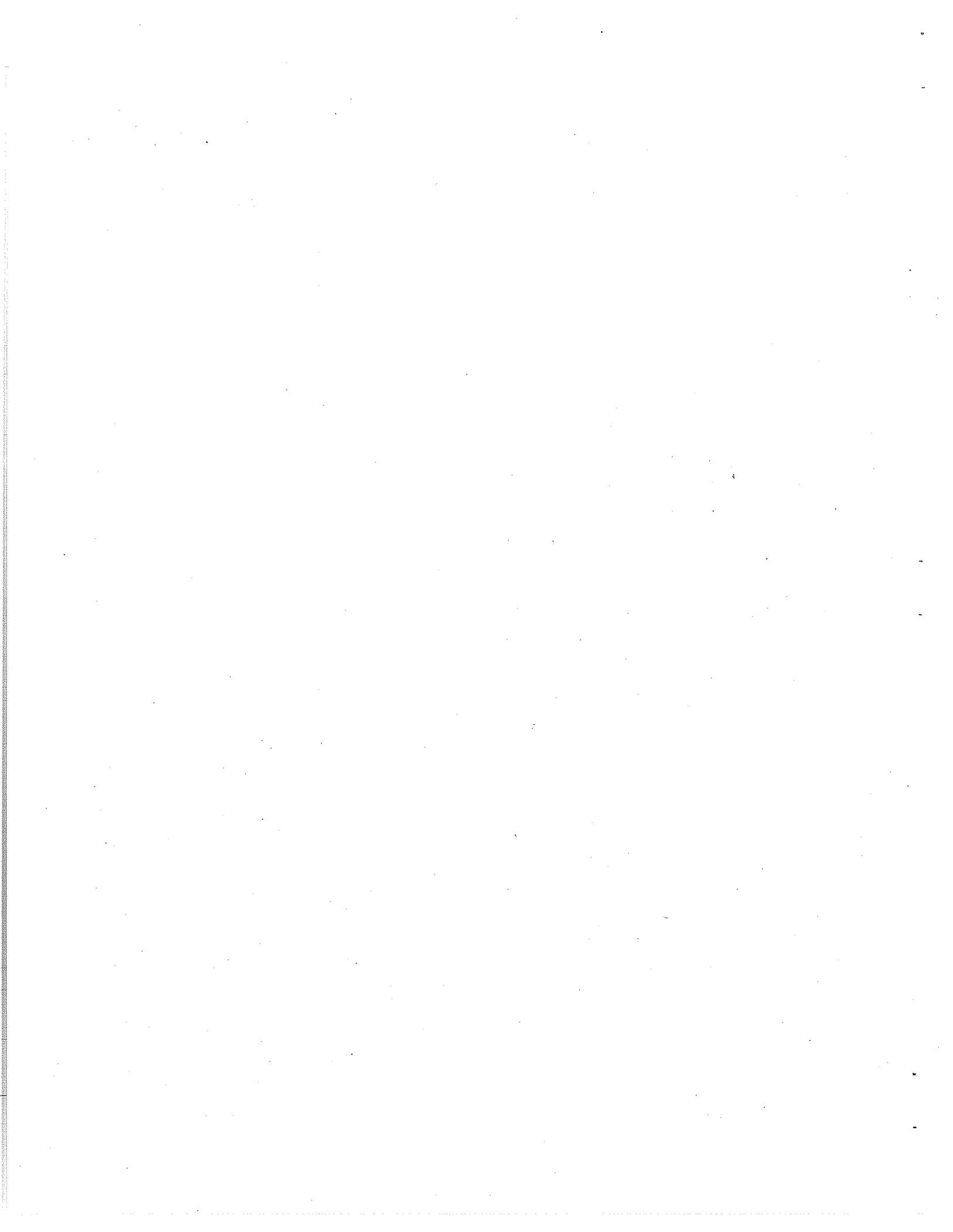
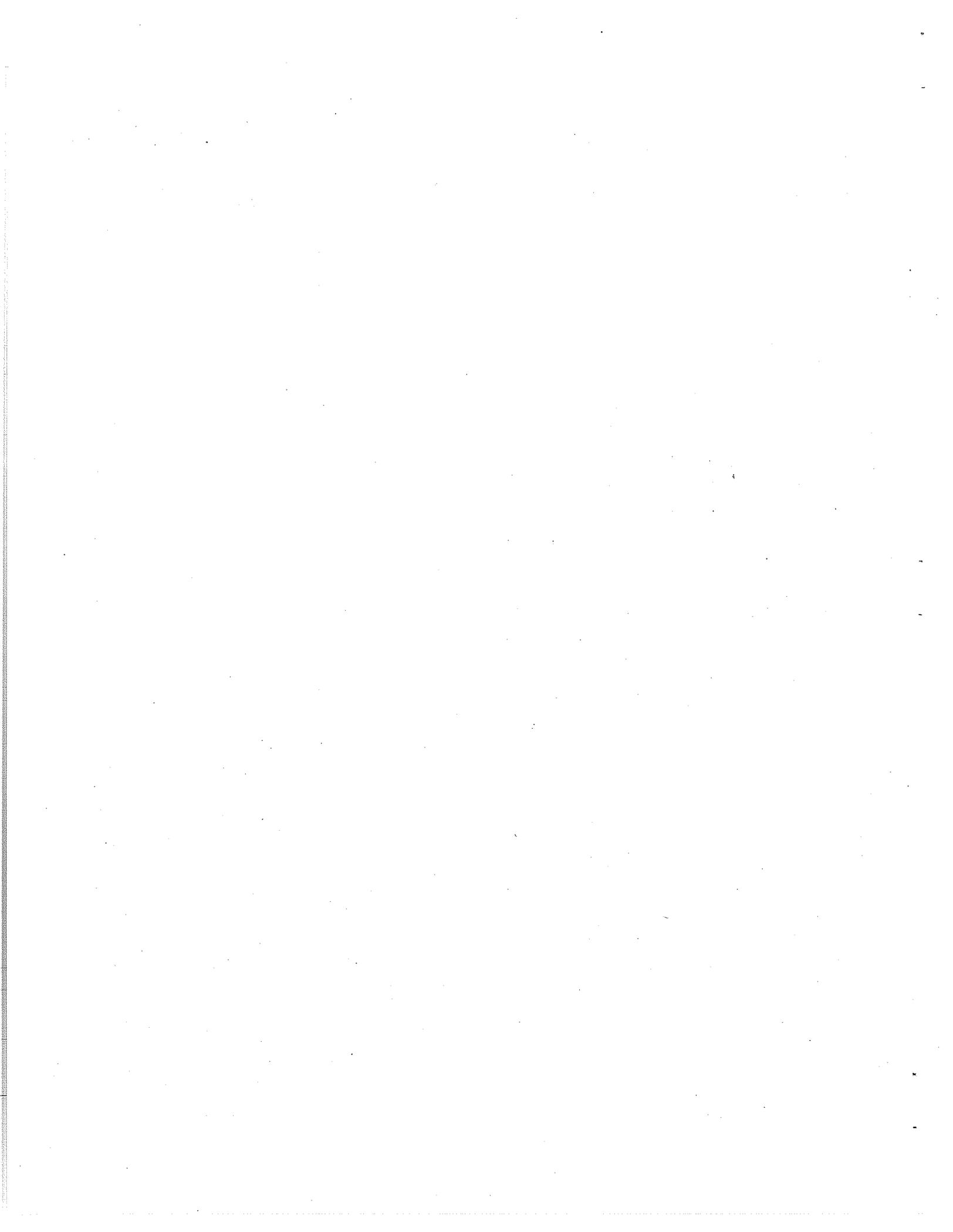


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INTRODUCTION

This report covers financial operations of the 675 cities under 2,500 in population for the calendar year 1991. In prior years, both cities under 2,500 and over 2,500 in population were included in the same publication. This year we have separated the city publication into two volumes to present the data in a format more useful to the reader.

Sources of the data include the annual city financial reporting form, audits by public accountants, financial statements prepared by the city clerk or clerk-treasurer, county auditors' reports of indebtedness, and the Department of Revenue records of state shared tax distributions, grants, aids, taxable valuations and tax levies.

Of the 675 cities under 2,500 in population, 402 cities report on the cash basis of accounting. This is in accordance with Minnesota Statute 471.698, which requires the city to prepare and submit an annual detailed statement of the financial affairs of the city to the State Auditor.

The remaining 273 cities have elected to comply with Minnesota Statutes 471.697. This requires cities to submit comprehensive annual financial reports and an audited financial statement prepared in accordance with Generally Accepted Accounting Principles (GAAP). The governmental funds are reported using the modified accrual basis of accounting, and the enterprise funds are reported using the accrual basis of accounting. Pursuant to Statutes Section 412.591, Subdivision 2, cities operating under Option Plan "A" with the combined office of clerk-treasurer are also required to have an audit, although the audited financial statements may be on the cash basis of accounting.

This report includes the financial operations of the governmental funds for each city. These funds are the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. Further, all reported enterprise funds are separated from the city governmental funds. Major enterprise funds common to most cities are grouped together by type of enterprise fund such as Water Utilities, Sewer Utilities, Refuse Disposal, Electric, Nursing Homes, etc. Finally, the outstanding bonded debt of cities are identified and the debt totaled by the type of bond issue. Other types of long-term debt such as notes or loans are combined into one total for the city.

The revenues and expenditures for the governmental functions (including expendable trust funds) are classified into five population types based on the 1990 census from the Bureau of Census, U.S. Department of Commerce. These five types are:

TYPE	POPULATION
1	2,000 - 2,500
2	1,500 - 2,000
3	1,000 - 1,500
4	500 - 1,000
5	UNDER 500

This report includes the operations of the City of Bass Brook, Minnesota's newest city under 2,500 in population; and, the final operations of the City of Island View which dissolved during 1991.

Five cities failed to submit an annual reporting form and financial statement in time for this publication. They are:

Comstock Funkley Ronneby Thomson ; Wanamingo

GENERAL SUMMARY

TAXABLE TAX CAPACITY

For tax collection years 1988 and prior, taxable valuation was calculated on a formula applied to market value. This resulted in an assessed valuation that was used as a base to spread the annual tax levies.

Beginning with property taxes payable in 1989, the State of Minnesota legislated a change in this formula. The previous system of assessed values has been replaced with a set of tax capacity rates.

Assessed value has been replaced with net tax capacity and tax capacity rates have replaced mill rates. Taxes are determined by multiplying the net tax capacity by the local tax rates, as expressed as a percentage. This replaces assessed values multiplied by mill rates. Total taxable tax capacity for the cities in 1991 was \$194.2 million with a per capita of \$463.48.

GOVERNMENTAL OPERATIONS

REVENUES

Revenue for the Governmental Funds in 1991 totaled \$242.7 million which was \$14.8 million or 6.5% higher than 1990. The total revenue per capita was \$579.39 compared to \$542.85 in 1990. The amount per capita in each population type was as follows:

Population	Type	1991 Per Capita
2,000 - 2,500	1	\$575.91
1,500 - 2,000	2	\$684.73
1,000 - 1,500	3	\$592.88
500 - 1,000	4	\$588.41
Under 500	5	\$477.74

The principal sources of revenue were intergovernmental revenues (48.4%) - federal, state, county, local grants and aids; property taxes (21%); and, miscellaneous revenues (9.3%). Intergovernmental revenues from 1987 through 1991 are summarized below:

INTERGOVERNMENTAL REVENUES OF CITIES 5-YEAR CHANGE FOR THE YEARS ENDED DECEMBER 31, 1987 through 1991											
	1987		1988		1989		1990		1991		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
FEDERAL:											
CDBG	3,266,346	3.4%	3,329,348	3.6%	2,045,276	1.8%	3,095,861	2.7%	2,681,203	2.3%	-17.9%
Other	19,668,042	20.7%	15,000,101	16.2%	17,809,704	16.1%	10,451,132	9.2%	14,083,074	12.0%	-28.4%
STATE:											
LGA	40,359,022	42.5%	40,642,311	43.8%	47,130,470	42.6%	44,086,212	39.0%	40,339,635	34.0%	0.0%
HACA	15,646,190	16.5%	16,097,576	17.3%	15,286,979	13.8%	19,431,741	17.2%	21,927,618	18.6%	40.1%
Highways	146,540	0.2%	421,664	0.5%	373,369	0.3%	293,309	0.3%	742,674	0.6%	406.9%
Other	13,689,961	14.4%	15,406,355	16.6%	25,805,171	23.3%	31,595,053	27.9%	31,457,555	26.6%	129.8%
TOTAL STATE	69,841,713	73.6%	72,567,906	78.2%	88,595,989	80.1%	95,406,315	84.3%	94,467,682	80.3%	35.3%
COUNTY:											
Highways	633,734	0.7%	520,951	0.6%	263,403	0.2%	767,412	0.7%	604,317	0.6%	-4.6%
Other	159,936	0.2%	257,303	0.3%	313,075	0.3%	442,690	0.4%	966,881	0.8%	504.5%
LOCAL UNITS:											
Highways	0	0.0%	7,703	0.0%	4,976	0.0%	98,847	0.1%	7,589	0.0%	100.0%
IRRRB	572,132	0.6%	439,018	0.5%	1,022,419	0.9%	2,305,937	2.0%	3,881,417	3.3%	578.4%
Other	796,303	0.8%	699,433	0.8%	614,490	0.6%	608,643	0.5%	890,779	0.8%	11.9%
TOTAL	\$ 94,938,206	100.0%	92,821,763	100.0%	110,669,332	100.0%	113,176,837	100.0%	117,582,942	100.0%	23.9%

Intergovernmental revenue, the largest source, totaled \$117.6 million which was 48.4% of total revenue. Overall, intergovernmental revenue has increased 23.9% over the 5-year period. In 1991, state grants provided \$94.5 million or 80.3% of total intergovernmental revenue. Although "State Local Government Aid" has no percentage change from 1987 to 1991, it is the largest share of state aid to cities. "Local Units Grants - IRRRB" showed the largest increase of 578.4% during the five-year period with \$3.9 million in 1991 compared to \$572 thousand in 1987. Revenues from federal grants decreased during the 5-year period providing \$16.8 million or 14.3% of total intergovernmental revenues in 1991. This compares to \$22.9 million or 24.1% in 1987.

Revenues from property taxes totaled \$51.1 million. This is a \$3.8 million increase over the \$47.3 million collected in 1990.

Miscellaneous revenues, the third largest revenue source in 1991, increased \$4.1 million, an increase of 22% from 1990. Miscellaneous revenues generally consist of refunds, reimbursements, donations, rental & lease revenues, and other revenue sources that were not specifically classified by the cities. These revenue sources accounted for 9.3% of total revenue.

Charges for services, which totaled \$16.9 million, were \$2.3 million or 15.6% more than in 1990. Charges for services accounted for 7% of total revenue compared with \$14.7 million or 6.4% in 1990. The percentage of total revenue from this source varied from 5.5% in Type 2 cities (1,500 - 2,000 in population) to 7.9% in Type 5 cities (under 500 in population).

Interest earnings decreased \$726.2 thousand or 4.4% from 1990. Interest earnings in 1991 were \$15.7 million compared to \$16.4 million in 1990. This revenue source accounted for 6.5% of total revenue.

Transfers from public service enterprises totaled \$10.6 million in 1991 compared to \$9.7 million in 1990. These transfers, which are shown as "Other Financing Sources," increased \$979.2 thousand or 10.1 % from 1990.

"Streets and highways were the costliest governmental operation in 1991"

EXPENDITURES

Expenditures for governmental functions by cities in 1991 increased \$30 million or 11.3% from 1990. Expenditures for 1991 totaled \$297.1 million compared to \$267 million in 1990.

Streets and highways were the costliest governmental operation in 1991, totaling \$52.1 million or 17.5% of total expenditures. This includes 42.7% or \$22.2 million in expenditures for road construction and equipment. Overall spending increased \$8 million or 18.2% from 1990.

Public safety, the second largest expenditure in 1991, totaled \$47.4 million. Expenditures increased \$3 million or 6.8% from 1990. Approximately \$24 million or 50.6% was for police.

Expenditures for general government were up \$1.2 million or 3.3% in 1991. Total general government expenditures were \$38.4 million and accounted for 12.9% of total expenditures. This compares with \$37.2 million or 13.9% of total expenditures in 1990.

During 1991, expenditures for capital outlay for enterprise funds totaled \$36.9 million and accounted for 12.4% of total expenditures. This is an increase of \$8.4 million or 29.5% from 1990. The majority of these expenditures were for the construction and improvement of water mains and wastewater treatment plant facilities.

Interest and fiscal charges in 1991 show little change from 1990. These charges totaled \$18.9 million or 6.4% of total expenditures in 1991 compared to \$18.4 million or 6.9% in 1990.

Figures 1 and 2 depict the percentage of total revenues or expenditures that each governmental function provides. Figure 3 shows the 5-year change in state grants and aids. Figure 4 shows the percent of total revenue for taxes, intergovernmental revenues and charges for services in the last five years.

OPERATION OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate many types of public service enterprises. The operations of nine major enterprise funds common to most cities are summarized and presented separately. Enterprise funds whose operations are exclusive to culture and recreational activities are combined together into "Culture and Recreation Enterprise Operations." All other enterprise funds are combined together as "Other City Enterprise Operations."

In this report electric utilities that operate generation and distribution systems are combined with those operating distribution systems only.

When possible, the financial operations of these enterprises are presented on the accrual basis rather than cash basis. The basis of accounting is accrual unless indicated otherwise by a footnote.

The following two-year summary of operations by type of public service enterprise is presented for the purpose of comparison.

	1990 <u>Amount</u>	1991 <u>Amount</u>		1990 <u>Amount</u>	1991 <u>Amount</u>
Water Utilities			Hospitals		
Operating Revenues	21,488,973	23,191,419	Operating Revenues	26,808,795	30,976,460
Operating Expenses	<u>20,011,169</u>	<u>21,849,010</u>	Operating Expenses	<u>27,030,784</u>	<u>32,916,119</u>
Operating Income (Loss)	1,477,804	1,342,409	Operating Income (Loss)	(221,989)	(1,939,659)
Sewer Utilities			Ambulances		
Operating Revenues	17,423,468	18,039,890	Operating Revenues	519,679	513,218
Operating Expenses	<u>17,114,885</u>	<u>19,020,705</u>	Operating Expenses	<u>562,964</u>	<u>500,810</u>
Operating Income (Loss)	308,583	(980,815)	Operating Income (Loss)	(43,285)	12,408
Refuse Disposal			Gas Utilities		
Operating Revenues	3,382,488	4,292,801	Operating Revenues	3,688,971	4,252,160
Operating Expenses	<u>3,340,166</u>	<u>4,284,074</u>	Operating Expenses	<u>3,089,738</u>	<u>3,581,866</u>
Operating Income (Loss)	42,322	8,727	Operating Income (Loss)	599,233	670,294
Electric Utilities			Culture and Recreation		
Operating Revenues	41,177,239	44,013,614	Operating Revenues	2,304,068	2,963,877
Operating Expenses	<u>37,320,878</u>	<u>39,813,870</u>	Operating Expenses	<u>2,508,165</u>	<u>3,068,601</u>
Operating Income (Loss)	3,856,361	4,199,744	Operating Income (Loss)	(204,097)	(104,724)
Nursing Homes			Other City Enterprises		
Operating Revenues	33,183,028	32,728,506	Operating Revenues	4,424,423	4,426,278
Operating Expenses	<u>32,524,933</u>	<u>32,145,364</u>	Operating Expenses	<u>3,843,330</u>	<u>4,447,922</u>
Operating Income (Loss)	658,095	583,142	Operating Income (Loss)	581,093	(21,644)

The following is a two-year summary of city liquor store operations:

	1990		1991	
	Amount	Percent of Sales	Amount	Percent of Sales
Sales	\$ 58,062,534	100.0	\$ 61,198,904	100.0
Cost of Sales	36,199,832	62.3	38,280,407	62.6
Gross Profit	21,862,702	37.7	22,918,497	37.4
Operating Expenses	18,780,145	32.3	19,439,812	31.8
Operating Income	3,082,557	5.3	3,478,685	5.7
Nonoperating Revenues	1,726,306	3.0	1,988,948	3.2
Nonoperating Expenses	142,479	0.2	108,747	0.2
Net Income	\$ 4,666,384	8.0	\$ 5,358,886	8.8
Transfer to Other City Funds	\$ 3,129,119		\$ 3,448,256	
Number of Cities with Liquor Stores	215		213	

Total sales increased \$3.1 million, cost of sales were up \$2.1 million, and gross profit was up \$1.1 million. Operating expenses increased \$660 thousand. Operating income increased \$396 thousand. Contribution to Governmental Funds totaled \$3.4 million, compared to \$3.1 million in 1990.

The following table is a two-year summary of operations for all Enterprise Funds:

	1990	1991
Operating Revenues	\$ 212,463,666	\$ 226,597,127
Operating Expenses	202,326,989	219,348,560
Income from Operations	\$ 10,136,677	\$ 7,248,567

INDEBTEDNESS

During the year bonds totaling \$78.3 million were issued and \$65.8 million were retired, leaving \$361 million outstanding at the end of 1991. Below is a two-year summary of bonds outstanding classified by type of bond issue:

	1990	1991
General Obligation	\$ 54,851,478	\$ 56,322,959
G.O. Tax Increment	35,107,993	29,756,019
Special Assessment	126,420,569	123,127,584
G.O. Revenue	93,651,618	113,950,709
Revenue Tax Increment	995,000	970,000
Revenue	17,306,181	19,355,322
All Other	30,438,523	17,508,082
Total Bonded Indebtedness	\$ 358,771,362	\$ 360,990,675

Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts and notes. In 1991 other long-term debt totaled \$28 million. A decrease of \$1.5 million or 5.2% from 1990 which was \$29.5 million.

FIGURE 1

Governmental Revenues

\$242,745,173

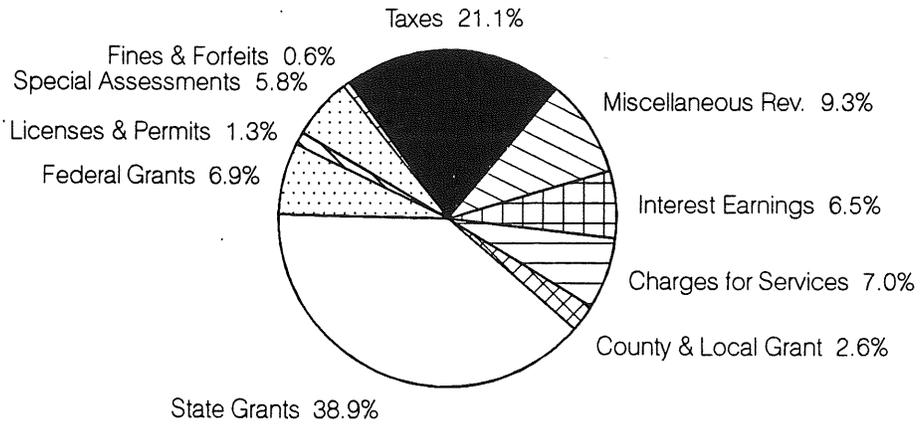
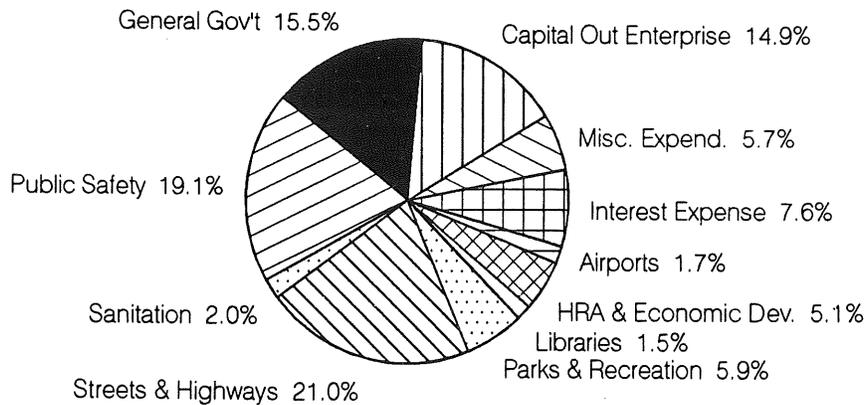


FIGURE 2

Governmental Expenditures

\$248,184,413 *



* Excludes Principal Payments

FIGURE 3

State Grants and Aids

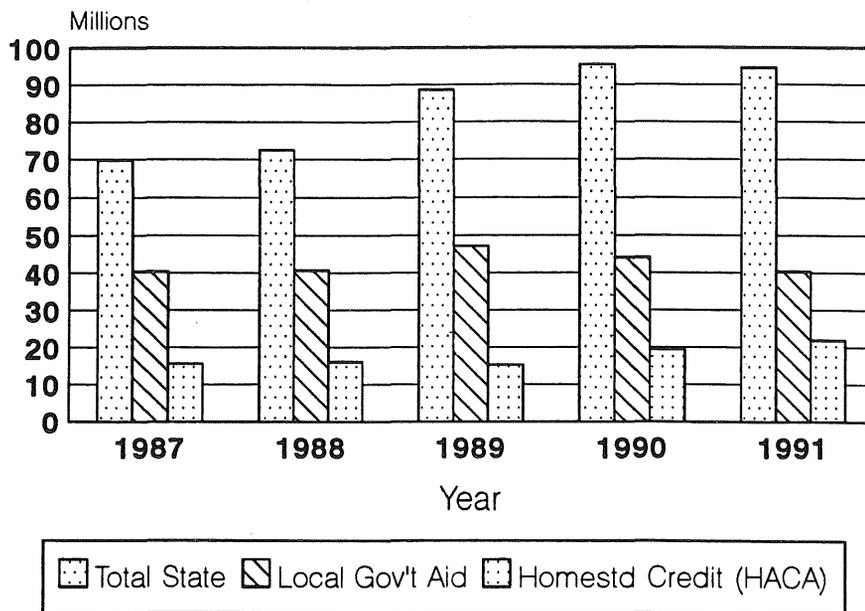
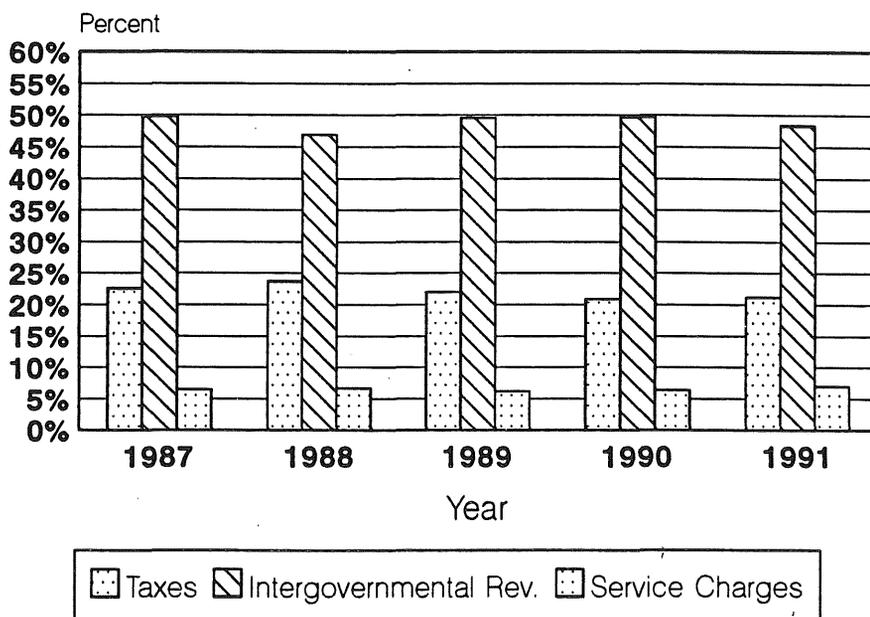


FIGURE 4

Taxes, Intergovernmental Revenues & Charges for Services As a Percent of Total Revenues



**SUMMARY OF REVENUES FOR CITIES UNDER 2,500 IN POPULATION
GOVERNMENTAL FUNDS BY POPULATION TYPE
FOR THE YEAR ENDED DECEMBER 31, 1991**

	POPULATION 2000 - 2500		POPULATION 1500 - 2000		POPULATION 1000 - 1500		POPULATION 500 - 1,000		POPULATION UNDER 500		TOTAL CITIES		PERCENT INCREASE (DECREASE)		
	TYPE 1	TYPE 2	TYPE 3	TYPE 4	TYPE 5	1991	1990								
POPULATION - 1991 ESTIMATE	83,976	65,179	76,614	108,719	84,476	418,964	419,909	-0.2%							
TAXABLE TAX CAPACITY	30,739,267	33,567,642	29,667,009	71,364,628	28,844,129	194,182,675	188,350,904	3.1%							
1990 NET TAX LEVY (Collect in 1991)	9,501,146	6,486,003	8,382,936	13,918,425	6,783,715	45,072,225	41,754,933	7.9%							
SPECIAL ASSESSMENTS (Collect in 1991)	2,499,497	1,700,366	1,837,285	2,142,530	2,162,099	10,341,777	10,338,675	0.0%							
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%			
PROPERTY TAXES															
General Property Taxes	9,876,684	20.4%	6,314,374	14.1%	6,687,590	19.1%	14,177,413	22.2%	6,844,253	17.0%	45,900,314	18.9%	42,832,231	18.8%	7.2%
Tax Increment	1,604,947	3.3%	1,337,905	3.4%	965,705	2.1%	852,891	1.3%	186,381	0.5%	5,147,829	2.1%	4,419,263	1.9%	16.5%
FRANCHISE TAXES	109,964	0.2%	42,818	0.1%	30,465	0.1%	56,808	0.1%	12,974	0.0%	253,029	0.1%	205,687	0.1%	23.0%
LOCAL SALES & HOTEL-MOTEL TAXES	0	0.0%	0	0.0%	53,891	0.1%	0	0.0%	15,906	0.0%	69,797	0.0%	34,154	0.0%	104.4%
GRAVEL TAX	0	0.0%	7,021	0.0%	5,323	0.0%	2,804	0.0%	642	0.0%	15,790	0.0%	38,146	0.0%	-58.6%
SPECIAL ASSESSMENTS	3,958,882	8.2%	2,368,735	5.3%	3,099,934	6.8%	2,586,769	4.0%	2,061,560	5.1%	14,075,880	5.8%	13,183,633	5.8%	6.8%
LICENSES AND PERMITS	680,519	1.4%	409,364	0.9%	594,793	1.3%	604,993	0.9%	770,698	1.9%	3,060,367	1.3%	3,006,096	1.3%	1.8%
INTERGOVERNMENTAL REVENUES															
Federal Grants - Comm. Dev. Block Grants	313,340	0.6%	23,831	0.1%	587,115	1.3%	988,582	1.5%	768,335	1.9%	2,681,203	1.1%	3,095,861	1.4%	-13.4%
- Other	1,307,066	2.7%	4,347,640	9.7%	2,477,014	5.5%	3,701,167	5.8%	2,250,187	5.6%	14,083,074	5.8%	10,451,132	4.6%	34.8%
State Grants - Local Government Aid	7,510,728	15.5%	6,754,576	15.1%	7,600,638	16.7%	11,343,542	17.7%	7,130,151	17.7%	40,339,635	16.6%	44,086,212	19.3%	-8.5%
- HACA (Homestead Cr.)	4,488,463	9.3%	3,711,250	8.3%	4,330,667	9.5%	5,814,809	9.1%	3,582,429	8.9%	21,927,618	9.0%	19,431,741	8.5%	12.8%
- Disp. Red. Aid & Equal Aid	1,689,769	3.5%	1,987,637	4.5%	2,158,851	4.8%	3,102,706	4.9%	1,807,097	4.3%	10,746,060	4.3%	4,043,680	1.8%	165.7%
- Taconite Relief and Aids	750,965	1.6%	1,311,434	2.9%	598,809	1.3%	335,775	0.5%	194,288	0.5%	3,191,271	1.3%	1,608,445	0.7%	98.4%
- Small City Dev. Grant (SCDG)	752,669	1.6%	120,592	0.3%	516,034	1.1%	1,109,344	1.7%	663,400	1.6%	3,162,039	1.3%	2,783,667	1.2%	13.6%
- Highways	168,160	0.3%	394,132	0.9%	117,383	0.3%	20,702	0.0%	42,497	0.1%	742,874	0.3%	293,309	0.1%	153.3%
- Other	2,550,998	5.3%	3,894,646	8.7%	2,789,586	6.1%	3,471,772	5.4%	1,651,183	4.1%	14,358,185	5.9%	23,159,261	10.2%	-38.0%
County Grants - Highways	197,315	0.4%	184,487	0.4%	48,678	0.1%	68,320	0.1%	105,517	0.3%	604,317	0.2%	767,412	0.3%	-21.3%
- Other	103,806	0.2%	276,764	0.6%	146,113	0.3%	319,771	0.5%	120,427	0.3%	966,881	0.4%	442,690	0.2%	118.4%
Local Grants - Highways	7,351	0.0%	0	0.0%	0	0.0%	0	0.0%	238	0.0%	7,589	0.0%	98,847	0.0%	-92.3%
- IRRRB	381,600	0.8%	1,221,342	2.7%	495,159	1.1%	766,022	1.2%	1,017,294	2.5%	3,881,417	1.6%	2,305,937	1.0%	68.3%
- Other	285,037	0.6%	143,559	0.3%	88,661	0.2%	197,106	0.3%	176,416	0.4%	890,779	0.4%	608,643	0.3%	46.4%
TOTAL INTERGOVERNMENTAL REVENUES	20,507,267	42.4%	24,371,890	54.6%	21,954,708	48.3%	31,239,618	48.8%	19,509,459	48.3%	117,582,942	48.4%	113,176,837	49.7%	3.9%
CHARGES FOR SERVICES															
General Government	281,749	0.6%	145,679	0.3%	269,857	0.6%	335,008	0.5%	268,493	0.7%	1,300,786	0.5%	1,278,869	0.6%	1.7%
Public Safety	1,731,036	3.6%	946,377	2.1%	1,525,940	3.4%	2,672,972	4.2%	1,792,766	4.4%	8,669,111	3.6%	7,344,852	3.2%	18.0%
Streets and Highways	34,122	0.1%	34,584	0.1%	71,773	0.2%	79,154	0.1%	73,382	0.2%	293,015	0.1%	283,404	0.1%	3.4%
Sanitation	472,985	1.0%	670,779	1.5%	764,580	1.7%	874,447	1.4%	705,954	1.7%	3,488,745	1.4%	2,993,811	1.3%	16.5%
Libraries	12,862	0.0%	20,505	0.0%	13,040	0.0%	118,284	0.2%	4,156	0.0%	168,847	0.1%	115,384	0.1%	46.3%
Parks and Recreation	518,929	1.1%	407,594	0.9%	312,439	0.7%	348,824	0.5%	214,940	0.5%	1,802,726	0.7%	1,558,802	0.7%	15.6%
Airports	21,356	0.0%	113,607	0.3%	15,450	0.0%	31,001	0.0%	7,670	0.0%	189,084	0.1%	217,690	0.1%	-13.1%
Other Service Charges	403,098	0.8%	98,425	0.2%	259,409	0.6%	140,207	0.2%	134,654	0.3%	1,035,793	0.4%	870,306	0.4%	19.0%
TOTAL CHARGES FOR SERVICES	3,476,157	7.2%	2,437,550	5.5%	3,232,488	7.1%	4,599,897	7.2%	3,202,015	7.9%	16,948,107	7.0%	14,663,118	6.4%	15.6%
FINES AND FORFEITS	450,258	0.9%	248,851	0.6%	286,124	0.6%	358,817	0.6%	125,904	0.3%	1,469,954	0.6%	1,503,951	0.7%	-2.3%
INTEREST EARNINGS	3,108,602	6.4%	2,781,695	6.2%	2,888,470	6.4%	3,992,827	6.2%	2,926,589	7.3%	15,698,183	6.5%	16,424,413	7.2%	-4.4%
MISCELLANEOUS REVENUES	4,589,656	9.5%	4,109,868	9.2%	3,623,467	8.0%	5,498,602	8.6%	4,701,388	11.6%	22,522,981	9.3%	18,461,722	8.1%	22.0%
TOTAL REVENUES	48,362,936	100.0%	44,630,071	100.0%	45,422,958	100.0%	63,971,439	100.0%	40,357,769	100.0%	242,745,173	100.0%	227,949,253	100.0%	6.5%
PERCENT OF TOTAL	19.9%	18.4%	18.7%	26.4%	16.6%	100.0%	100.0%								
OTHER FINANCING SOURCES															
SALE OF INVESTMENTS*	1,242,444		2,008,878		5,166,461		5,381,923		4,766,848		18,566,554		20,454,124		
BORROWING - Bonds Issued	13,931,110		14,142,810		12,179,397		11,741,507		5,352,269		57,347,093		60,135,004		
- Other Long-Term Debt	405,000		1,729,993		395,754		682,956		621,157		3,834,860		7,435,517		
- Short-Term Debt	0		0		10,000		71,385		91,611		172,996		294,800		
TOTAL BORROWING	14,336,110		15,872,803		12,585,151		12,495,848		6,065,037		61,354,949		67,865,321		
OTHER SOURCES	2,594,952		132,647		57,513		42,218		53,415		2,880,745		834,482		
TRANSFERS FROM ENTERPRISE FUNDS	2,219,156		2,355,779		1,964,490		2,361,975		1,735,052		10,636,452		9,657,297		
TRANSFERS FROM GOVERNMENTAL FUNDS	6,847,464		6,582,856		5,068,148		6,031,197		3,393,058		27,922,723		29,662,424		
TOTAL REVENUES AND OTHER SOURCES	75,603,062		71,583,034		70,264,721		90,284,600		56,371,179		364,106,596		356,422,901		

*Investment activity is shown only for those cities reporting on a cash basis.

**SUMMARY OF EXPENDITURES FOR CITIES UNDER 2,500 IN POPULATION
GOVERNMENTAL FUNDS BY POPULATION TYPE
FOR THE YEAR ENDED DECEMBER 31, 1991**

EXPENDITURES	POPULATION 2000 - 2500		POPULATION 1500 - 2000		POPULATION 1000 - 1500		POPULATION 500 - 1,000		POPULATION UNDER 500		TOTAL CITIES				PERCENT INCREASE (DECREASE)
	TYPE 1		TYPE 2		TYPE 3		TYPE 4		TYPE 5		1991		1990		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GENERAL GOVERNMENT - Current Expenditures	6,157,598	9.9%	5,246,234	8.4%	6,219,198	11.5%	9,489,537	12.8%	6,854,320	15.6%	33,966,887	11.4%	33,112,202	12.4%	2.6%
- Capital Outlay	614,188	1.0%	830,730	1.4%	393,347	0.7%	1,757,964	2.4%	831,704	1.9%	4,448,113	1.5%	4,088,006	1.5%	8.8%
PUBLIC SAFETY															
Police - Current Expenditures	5,633,185	9.1%	4,845,672	7.7%	4,868,844	9.0%	6,102,445	8.2%	1,807,059	4.1%	23,257,205	7.8%	21,172,205	7.9%	9.8%
- Capital Outlay	163,467	0.3%	95,353	0.2%	165,090	0.3%	263,612	0.4%	50,174	0.1%	737,696	0.2%	1,409,302	0.5%	-47.7%
Ambulance - Current Expenditures	562,128	0.9%	416,031	0.7%	337,032	0.6%	675,270	0.9%	199,293	0.5%	2,183,776	0.7%	1,691,682	0.6%	29.4%
- Capital Outlay	177,520	0.3%	65,438	0.1%	140,282	0.3%	239,895	0.3%	48,766	0.1%	671,921	0.2%	544,233	0.2%	23.5%
Fire - Current Expenditures	1,936,449	3.1%	1,511,673	2.4%	2,005,059	3.7%	3,368,000	4.5%	3,090,652	7.0%	11,911,833	4.0%	11,163,545	4.2%	6.7%
- Capital Outlay	1,226,060	2.0%	705,272	1.1%	959,135	1.8%	1,690,913	2.3%	2,181,095	5.0%	6,762,475	2.3%	7,055,290	2.6%	-4.2%
Other Protection - Current Expenditures	338,392	0.5%	241,988	0.4%	239,208	0.4%	253,622	0.3%	127,994	0.3%	1,401,704	0.5%	1,183,844	0.4%	18.4%
- Capital Outlay	6,627	0.0%	75,143	0.1%	13,794	0.0%	379,476	0.5%	7,338	0.0%	482,378	0.2%	156,104	0.1%	209.0%
STREETS AND HIGHWAYS - Maintenance	5,137,453	8.3%	4,153,260	6.6%	5,022,004	9.3%	6,920,443	9.3%	4,252,175	9.7%	25,487,335	8.6%	24,404,195	8.4%	13.8%
- Street Lighting	684,928	1.1%	523,101	0.8%	628,800	1.2%	1,271,445	1.7%	1,274,474	2.9%	4,382,748	1.5%	4,235,206	1.6%	3.5%
- Construction	4,281,348	6.9%	3,863,614	6.2%	4,281,202	7.9%	4,386,508	5.8%	2,390,326	5.8%	19,243,198	6.5%	13,729,373	5.1%	40.2%
- Other Capital Outlay	353,349	0.6%	298,464	0.5%	316,346	0.6%	848,584	1.1%	482,687	1.1%	2,999,430	1.0%	3,727,670	1.4%	-19.5%
SANITATION (Excluding Sewer)															
Sanitation - Current Expenditures	603,351	1.0%	811,603	1.3%	969,017	1.8%	1,237,611	1.7%	1,104,480	2.5%	4,726,062	1.6%	4,180,485	1.6%	13.1%
- Capital Outlay	0	0.0%	193,561	0.3%	9,082	0.0%	13,703	0.0%	21,790	0.0%	238,136	0.1%	511,506	0.2%	-53.4%
HEALTH - Current Expenditures	197,330	0.3%	84,999	0.1%	57,618	0.1%	49,805	0.1%	7,701	0.0%	397,433	0.1%	280,756	0.1%	41.6%
- Capital Outlay	43,933	0.1%	9,705	0.0%	0	0.0%	180,543	0.2%	0	0.0%	236,203	0.1%	247,666	0.1%	-4.6%
CULTURE AND RECREATION															
Libraries - Current Expenditures	829,171	1.3%	741,548	1.2%	434,033	0.8%	442,282	0.6%	72,735	0.2%	2,519,771	0.8%	2,122,367	0.8%	18.7%
- Capital Outlay	1,165,321	1.9%	47,875	0.1%	22,027	0.0%	60,441	0.1%	7,431	0.0%	1,303,095	0.4%	472,917	0.2%	175.5%
Parks and Recreation - Current Expenditures	2,327,667	3.7%	2,004,874	3.2%	1,621,927	3.0%	1,616,056	2.2%	1,184,839	2.7%	6,753,363	2.3%	7,889,223	3.0%	11.0%
- Capital Outlay	1,671,299	2.7%	1,393,248	2.3%	1,354,458	2.5%	310,569	0.7%	876,139	2.0%	6,003,713	2.0%	4,605,107	1.7%	30.4%
HRA & ECONOMIC DEVELOPMENT - Current Expend.	1,180,826	1.9%	853,796	1.4%	985,990	1.8%	1,159,835	1.6%	1,053,803	2.4%	5,234,250	1.8%	7,682,337	2.9%	-31.9%
- Capital Outlay	1,936,515	3.1%	249,942	0.4%	1,399,024	2.6%	2,620,570	3.5%	1,111,218	2.5%	7,317,269	2.5%	6,774,332	2.5%	8.0%
AIRPORTS - Current Expenditures	93,200	0.1%	163,441	0.3%	64,931	0.1%	80,075	0.1%	32,338	0.1%	434,005	0.1%	488,652	0.2%	-11.2%
- Capital Outlay	980,890	1.6%	2,651,915	4.2%	2,200	0.0%	220,230	0.3%	281	0.0%	3,833,516	1.3%	2,179,061	0.8%	76.9%
DEBT SERVICE - Principal Payment on Bonds	10,565,647	17.0%	11,230,406	17.9%	9,409,839	17.3%	10,236,805	13.8%	4,032,959	9.2%	45,495,656	15.3%	29,403,977	11.0%	54.7%
- Other Long-Term/Short-Term	225,798	0.4%	996,409	1.6%	1,029,364	1.9%	751,885	1.0%	403,941	0.9%	3,407,397	1.1%	3,650,130	1.3%	1.4%
- Interest and Fiscal Charges	4,907,969	7.9%	3,783,894	6.0%	3,357,739	6.2%	4,631,296	6.3%	2,193,643	5.0%	18,874,541	6.4%	18,440,760	6.9%	2.4%
UNALLOCATED PENSION COSTS	112,141	0.2%	191,863	0.3%	280,241	0.5%	210,608	0.3%	165,461	0.4%	960,316	0.3%	939,078	0.4%	2.3%
UNALLOCATED INSURANCE AND JUDGEMENTS	444,823	0.7%	320,973	0.5%	889,274	1.6%	1,237,466	1.7%	1,083,743	2.5%	4,198,281	1.4%	3,740,949	1.4%	12.2%
ALL OTHER UNALLOCATED - Current Expenditures	945,808	1.5%	1,038,310	1.7%	899,124	1.7%	1,476,663	2.0%	1,305,229	3.0%	5,665,134	1.9%	5,038,912	1.9%	12.4%
- Capital Outlay	899,906	1.4%	271,629	0.4%	557,741	1.0%	537,812	0.7%	364,386	0.8%	2,631,474	0.9%	14,525,292	5.4%	-81.9%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	5,362,443	8.6%	12,114,296	19.3%	5,138,637	9.5%	9,191,973	12.4%	5,081,813	11.6%	36,889,132	12.4%	28,486,754	10.7%	29.5%
TOTAL EXPENDITURES	62,169,230	100.0%	62,768,302	100.0%	54,271,829	100.0%	74,033,894	100.0%	43,844,011	100.0%	297,087,466	100.0%	267,043,419	100.0%	11.3%
OTHER FINANCING USES															
PURCHASE OF INVESTMENTS*	79,030		2,148,208		4,396,744		5,264,909		4,844,630		16,733,541		20,333,361		
DEBT REDEMPTION - REFUNDED BONDS	1,146,444		0		360,332		0		0		1,506,776		3,933,015		
OTHER USES	2,668,376		21,511		0		35,970		30,431		2,776,488		1,192,376		
TRANSFERS TO ENTERPRISE FUNDS	293,992		373,635		903,799		2,042,519		1,291,212		5,103,177		5,767,729		
TRANSFERS TO GOVERNMENTAL FUNDS	6,847,464		6,382,856		5,068,148		6,031,197		3,393,058		27,922,723		29,717,763		
TOTAL EXPENDITURES AND OTHER USES	73,204,756		72,094,732		65,000,852		87,408,489		53,423,342		351,132,171		327,987,663		
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)															
CURRENT EXPENDITURES	27,384,950	44.0%	23,351,388	37.2%	25,522,302	47.0%	35,611,163	48.1%	23,618,320	53.9%	135,488,123	45.6%	127,325,939	47.7%	
CAPITAL OUTLAY	19,084,866	30.7%	23,386,405	37.3%	14,932,383	27.6%	22,802,745	30.8%	13,595,148	31.0%	93,821,749	31.6%	88,512,613	33.1%	
DEBT SERVICE - INTEREST PAYMENT	4,907,969	7.9%	3,783,894	6.0%	3,357,739	6.2%	4,631,296	6.3%	2,193,643	5.0%	18,874,541	6.4%	18,440,760	6.9%	
- PRINCIPAL PAYMENT	10,791,445	17.4%	12,246,813	19.2%	10,439,203	19.2%	10,988,690	14.8%	4,436,900	10.1%	48,003,033	16.5%	32,764,107	12.3%	
TOTAL EXPENDITURES	62,169,230	100.0%	62,768,302	100.0%	54,271,829	100.0%	74,033,894	100.0%	43,844,011	100.0%	297,087,466	100.0%	267,043,419	100.0%	

*Investment activity is shown only for those cities reporting on a cash basis.

REVENUES AND EXPENDITURES OF THE CITIES
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1987 through 1991

	1987		1988		1989		1990		1991		5-YEAR CHANGE
	AMOUNT	%									
GOVERNMENTAL FUNDS											
REVENUES											
TAXES	43,120,449	22.6%	46,960,038	23.7%	49,037,833	22.0%	47,529,483	20.9%	51,386,759	21.2%	19.2%
SPECIAL ASSESSMENTS	13,461,586	7.1%	13,695,121	6.9%	12,761,640	5.7%	13,183,633	5.8%	14,075,880	5.8%	4.6%
LICENSES AND PERMITS	2,799,574	1.5%	2,661,395	1.3%	2,985,725	1.3%	3,006,096	1.3%	3,060,367	1.3%	9.3%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	22,934,388	12.0%	18,329,449	9.3%	19,854,980	8.9%	13,546,993	5.9%	16,764,277	6.9%	-26.9%
STATE GRANTS	69,841,713	36.6%	72,567,906	36.7%	88,595,989	39.7%	95,406,315	41.9%	94,467,682	38.9%	35.3%
COUNTY GRANTS	793,670	0.4%	778,254	0.4%	576,478	0.3%	1,210,102	0.5%	1,571,198	0.6%	98.0%
LOCAL UNITS GRANTS	1,368,435	0.7%	1,146,154	0.6%	1,641,885	0.7%	3,013,427	1.3%	4,779,785	2.0%	249.3%
TOTAL INTERGOVERNMENTAL REVENUE	94,938,206	49.8%	92,821,763	46.9%	110,669,332	49.6%	113,176,837	49.7%	117,582,942	48.4%	23.9%
CHARGES FOR SERVICES	12,314,741	6.5%	13,258,658	6.7%	13,812,580	6.2%	14,663,118	6.4%	16,948,107	7.0%	37.6%
FINES AND FORFEITS	1,255,453	0.7%	1,309,432	0.7%	1,427,976	0.6%	1,503,951	0.7%	1,469,954	0.6%	17.1%
INTEREST EARNINGS	10,593,756	5.6%	12,349,986	6.2%	15,695,433	7.0%	16,424,413	7.2%	15,698,183	6.5%	48.2%
MISCELLANEOUS REVENUES	12,323,124	6.5%	14,863,168	7.5%	16,694,064	7.5%	18,461,722	8.1%	22,522,981	9.3%	82.8%
TOTAL REVENUES	190,806,889	100.0%	197,919,561	100.0%	223,084,583	100.0%	227,949,253	100.0%	242,745,173	100.0%	27.2%
OTHER FINANCING SOURCES:											
BORROWING	45,587,075		54,471,293		47,522,325		67,865,321		61,354,949		34.6%
TRANSFERS FROM ENTERPRISE FUNDS	8,697,916		9,823,264		10,047,320		9,657,297		10,636,452		22.3%
TOTAL REVENUES AND OTHER SOURCES	245,091,880		262,214,118		280,654,228		305,471,871		314,736,574		28.4%
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
GENERAL GOVERNMENT	26,929,540	13.7%	29,740,112	15.4%	33,068,555	15.5%	37,200,208	15.9%	38,415,000	15.5%	42.7%
PUBLIC SAFETY	34,566,549	17.6%	37,393,937	19.4%	40,521,482	19.0%	44,376,506	18.9%	47,414,988	19.1%	37.2%
STREETS AND HIGHWAYS	37,763,093	19.2%	39,335,819	20.4%	43,668,910	20.5%	44,096,444	18.8%	52,112,711	21.0%	38.0%
SANITATION	3,472,509	1.8%	3,539,812	1.8%	3,599,192	1.7%	4,691,991	2.0%	4,964,198	2.0%	43.0%
HEALTH	166,212	0.1%	176,775	0.1%	170,281	0.1%	528,422	0.2%	633,656	0.3%	281.2%
LIBRARIES	1,694,651	0.9%	2,225,792	1.2%	2,176,343	1.0%	2,595,284	1.1%	3,822,866	1.5%	125.6%
PARKS AND RECREATION	7,525,096	3.8%	8,993,081	4.7%	10,463,325	4.9%	12,494,330	5.3%	14,761,076	5.9%	96.2%
AIRPORTS	670,776	0.3%	520,114	0.3%	1,029,103	0.5%	2,667,713	1.1%	4,289,521	1.7%	539.5%
HRA & ECONOMIC DEVELOPMENT	11,316,641	5.8%	6,793,058	3.5%	11,752,817	5.5%	14,456,669	6.2%	12,551,519	5.1%	10.9%
INTEREST AND FISCAL CHARGES	15,633,132	8.0%	17,104,488	8.9%	18,222,659	8.5%	18,440,760	7.9%	18,874,541	7.6%	20.7%
MISCELLANEOUS EXPENDITURES	19,597,592	10.0%	18,735,275	9.7%	15,048,932	7.1%	24,244,231	10.3%	13,455,205	5.4%	-31.3%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	36,934,470	18.8%	28,490,409	14.8%	33,595,795	15.7%	28,486,754	12.2%	36,889,132	14.9%	-0.1%
TOTAL EXPENDITURES (Excluding Principal)	196,270,261	100.0%	193,048,672	100.0%	213,317,394	100.0%	234,279,312	100.0%	248,184,413	100.0%	26.5%
PRINCIPAL PAYMENTS*	33,775,987		54,199,791		35,507,531		32,764,107		48,903,053		44.8%
TOTAL EXPENDITURES (Including Principal)	230,046,248		247,248,463		248,824,925		267,043,419		297,087,466		29.1%
OTHER FINANCING USES:											
TRANSFERS TO ENTERPRISE FUNDS	5,288,283		3,224,835		8,928,328		5,767,729		5,105,177		-3.5%
TOTAL EXPENDITURES AND OTHER USES	235,334,531		250,473,298		257,753,253		272,811,148		302,192,643		28.4%

* 1987, 1988 and 1989 includes principal payments of refunded bonds.

**PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION TYPE
FOR THE YEAR ENDED DECEMBER 31, 1991**

TYPE OF ENTERPRISE FUND	POPULATION 2,000 - 2,500		POPULATION 1,500 - 2,000		POPULATION 1,000 - 1,500		POPULATION 500 - 1,000		POPULATION UNDER 500		TOTAL CITIES	NUMBER OF ENTERPRISES		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%			AMOUNT	%
	TYPE 1	TYPE 2	TYPE 3	TYPE 4	TYPE 5	TYPE 5	TYPE 5	TYPE 5	TYPE 5	TYPE 5			AMOUNT	%
WATER UTILITIES														
OPERATING REVENUES	4,865,766	100.0%	4,117,084	100.0%	4,583,721	100.0%	5,864,770	100.0%	3,760,128	100.0%	23,191,419	100.0%		
OPERATING EXPENSES	3,929,835	80.8%	3,794,627	92.2%	4,243,008	93.0%	5,619,766	95.8%	4,243,008	112.8%	21,849,010	94.2%		
OPERATING INCOME (LOSS)	935,931	19.2%	322,457	7.8%	340,713	7.0%	2,245,004	4.2%	(482,880)	-12.8%	1,342,409	5.8%		
SEWER UTILITIES														
OPERATING REVENUES	5,299,098	100.0%	3,693,762	100.0%	3,100,001	100.0%	3,714,643	100.0%	2,232,366	100.0%	18,039,890	100.0%		
OPERATING EXPENSES	5,158,744	97.4%	3,675,775	99.5%	3,241,653	104.6%	4,216,953	113.5%	2,727,580	122.2%	19,020,705	105.4%		
OPERATING INCOME (LOSS)	140,354	2.6%	18,007	0.5%	(141,652)	-4.6%	(502,310)	-13.5%	(495,214)	-22.2%	(980,815)	-5.4%		
REFUSE DISPOSAL														
OPERATING REVENUES	1,045,757	100.0%	803,411	100.0%	799,390	100.0%	1,005,277	100.0%	638,966	100.0%	4,292,801	100.0%		
OPERATING EXPENSES	1,039,640	99.4%	735,783	91.6%	846,794	105.9%	990,795	98.6%	671,062	105.0%	4,284,074	99.8%		
OPERATING INCOME (LOSS)	6,117	0.6%	67,628	8.4%	(47,404)	-5.9%	14,482	1.4%	(32,096)	-5.0%	8,727	0.2%		
ELECTRIC UTILITIES														
OPERATING REVENUES	11,652,698	100.0%	14,587,883	100.0%	11,228,556	100.0%	4,530,477	100.0%	2,014,000	100.0%	44,013,614	100.0%		
OPERATING EXPENSES	10,573,624	90.7%	13,255,110	90.9%	10,159,648	90.5%	4,077,389	90.0%	1,748,099	86.8%	39,813,870	90.5%		
OPERATING INCOME (LOSS)	1,079,074	9.3%	1,332,773	9.1%	1,068,908	9.5%	453,088	10.0%	265,901	13.2%	4,199,744	9.5%		
NURSING HOMES														
OPERATING REVENUES	....	..	2,738,946	100.0%	11,223,325	100.0%	17,497,708	100.0%	1,266,527	100.0%	32,728,506	100.0%
OPERATING EXPENSES	....	..	2,732,658	99.8%	11,064,811	98.6%	16,991,871	97.1%	1,356,024	107.1%	32,145,564	98.2%
OPERATING INCOME (LOSS)	....	..	6,288	0.2%	1,603,514	1.4%	505,837	2.9%	(89,497)	-7.1%	583,142	1.8%
HOSPITALS														
OPERATING REVENUES	13,849,130	100.0%	12,619,673	100.0%	3,023,161	100.0%	1,484,496	100.0%	....	..	30,976,460	100.0%
OPERATING EXPENSES	14,128,905	102.0%	13,739,175	108.9%	3,137,578	103.8%	1,910,461	128.7%	....	..	32,916,119	106.3%
OPERATING INCOME (LOSS)	(279,775)	-2.0%	(1,119,502)	-8.9%	(114,417)	-3.8%	(425,965)	-28.7%	....	..	(1,939,659)	-6.3%
AMBULANCE														
OPERATING REVENUES	97,045	100.0%	78,806	100.0%	33,041	100.0%	256,203	100.0%	48,123	100.0%	513,218	100.0%		
OPERATING EXPENSES	75,294	77.6%	61,329	77.8%	64,221	194.4%	258,445	100.9%	41,521	86.3%	500,810	97.6%		
OPERATING INCOME (LOSS)	21,751	22.4%	17,477	22.2%	(31,180)	-94.4%	(2,242)	-0.9%	6,602	13.7%	12,408	2.4%		
GAS UTILITIES														
OPERATING REVENUES	1,568,565	100.0%	1,416,801	100.0%	375,592	100.0%	885,494	100.0%	5,708	100.0%	4,252,160	100.0%		
OPERATING EXPENSES	1,445,052	92.1%	1,119,170	79.0%	280,452	74.7%	723,356	81.7%	13,826	242.2%	3,581,866	84.2%		
OPERATING INCOME (LOSS)	123,513	7.9%	297,631	21.0%	95,140	25.3%	162,138	18.3%	(8,118)	-142.2%	670,294	15.8%		
CULTURE AND RECREATION														
OPERATING REVENUES	996,896	100.0%	81,693	100.0%	1,069,513	100.0%	661,460	100.0%	154,315	100.0%	2,963,877	100.0%		
OPERATING EXPENSES	1,056,668	106.0%	89,900	110.0%	951,013	88.9%	814,916	123.2%	156,104	101.2%	3,068,601	103.5%		
OPERATING INCOME (LOSS)	(59,772)	-6.0%	(8,207)	-10.0%	118,500	11.1%	(153,456)	-23.2%	(1,789)	-1.2%	(104,724)	-3.5%		
OTHER CITY ENTERPRISES														
OPERATING REVENUES	2,466,681	100.0%	281,102	100.0%	1,121,268	100.0%	442,936	100.0%	114,141	100.0%	4,426,278	100.0%		
OPERATING EXPENSES	2,353,019	95.4%	503,500	179.1%	766,276	68.3%	641,866	144.9%	183,241	160.5%	4,447,922	100.5%		
OPERATING INCOME (LOSS)	113,662	4.6%	(222,398)	-79.1%	354,992	31.7%	(198,930)	-44.9%	(69,100)	-60.5%	(21,644)	-0.5%		
LIQUOR STORES														
SALES	9,219,553	100.0%	6,483,035	100.0%	11,323,039	100.0%	17,001,409	100.0%	17,171,868	100.0%	61,198,904	100.0%		
COST OF SALES	6,567,010	69.1%	4,361,362	67.3%	7,209,962	63.7%	10,312,020	60.7%	10,030,053	58.4%	38,280,407	62.6%		
GROSS PROFIT (LOSS)	2,652,543	30.9%	2,121,673	32.7%	4,113,077	36.3%	6,689,389	39.3%	7,141,815	41.6%	22,918,497	37.4%		
OPERATING EXPENSES	2,343,847	25.4%	1,814,033	28.0%	3,121,700	27.6%	5,921,260	34.8%	6,237,972	36.3%	19,439,812	31.8%		
OPERATING INCOME (LOSS)	308,696	5.5%	307,640	4.7%	991,377	8.7%	768,129	4.5%	903,843	5.3%	3,478,685	5.7%		

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 1: 2,000 TO 2,500 IN POPULATION	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES					TOTAL REVENUES & OTHER SOURCES	
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS		FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	----- TRANSFERS -----		
						ENTERPRISE FUNDS	GOVERNMENTAL FUNDS														
ANNANDALE	2,151	594,408	187,328	561,339	143,439	33,139	....	330,387	....	330,387	153,390	16,674	164,579	312,995	1,715,950	....	....	....	487,237	2,203,187
BARNESVILLE	2,080	393,880	108,786	105,405	35,754	1,960	243,036	376,148	2,684	621,868	148,151	1,651	16,281	46,851	977,921	721,995	....	211,550	21,816	1,933,282
BLOOMING PRAIRIE	2,044	540,077	167,866	184,991	27,055	5,626	21,351	783,843	5,196	810,390	19,774	4,905	45,388	84,270	1,182,399	....	....	....	15,000	1,197,399
BRANCH	2,509	872,671	220,070	244,580	11,264	26,697	....	115,535	....	115,535	3,825	2,610	14,037	2,812	421,360	....	....	....	2,102	423,462
BYRON	2,569	641,356	185,063	223,245	287,962	8,397	....	332,964	....	332,964	53,698	2,563	49,407	463,858	1,422,094	1,337,549	....	30,000	....	2,789,643
CHATTFIELD	2,289	653,008	321,663	290,043	169,109	10,116	....	928,683	30,853	959,536	82,330	4,685	80,131	130,013	1,725,963	1,015,000	....	....	655,228	3,396,191
CHISAGO CITY	2,031	871,667	218,814	499,393	148,676	25,990	....	337,079	....	337,079	86,998	12,117	103,622	68,292	1,282,167	553,840	2,487,615	61,447	20,091	4,405,160
COKATO	2,255	717,150	143,516	247,111	15,855	2,531	3,005	379,193	....	382,198	154,801	2,194	55,397	11,348	871,435	....	....	....	78,635	950,070
COLD SPRING	2,487	941,106	252,386	257,077	204,893	20,894	....	432,313	111,504	543,817	121,219	12,789	190,745	35,982	1,305,416	562,674	....	....	....	2,259,688
CROSBY	2,085	567,874	213,117	180,120	4,251	11,189	....	613,064	....	613,064	111,602	20,753	79,075	356,022	1,376,076	....	....	20,303	13,305	1,409,684
EICHELSTOR	2,378	2,262,824	462,793	488,390	137,816	58,482	14,974	275,907	13,800	304,681	381,009	65,719	42,691	115,894	1,513,882	....	....	52,030	125,902	1,691,822
HOTT LAKES	2,339	1,343,983	496,680	496,787	3,909	4,230	57,045	983,820	400,400	1,441,265	388,241	4,139	67,957	242,154	2,648,682	543,000	8,564	129,872	3,330,118
LAKE CRYSTAL	2,092	482,786	150,348	239,539	12,830	473	....	377,483	....	377,483	116,750	2,008	75,770	77,672	902,525	....	....	....	....	904,525
LE CENTER	2,036	497,326	132,275	161,416	24,914	4,323	....	375,512	2,185	377,697	12,118	2,407	57,434	55,294	695,603	....	....	107,302	207,500	1,010,405
LEXINGTON	2,289	818,054	156,175	244,687	99,339	8,255	....	191,033	....	191,033	10,470	28,443	31,374	74,072	687,673	....	....	40,000	5,744	733,417
LINDSTROM	2,499	1,283,215	303,442	319,743	479,702	32,598	....	260,373	....	260,373	38,695	12,566	118,319	72,296	1,334,292	174,789	....	....	2,134,014	3,643,095
MADELIA	2,233	587,333	229,078	423,084	144,776	4,309	....	408,510	2,317	410,827	156,006	5,017	67,663	165,264	1,376,946	200,000	....	106,000	83,500	1,766,446
MAPLE PLAIN	2,049	1,124,304	317,133	387,665	346,788	17,590	....	178,068	4,548	182,616	114,989	28,952	45,755	17,393	1,141,748	....	....	....	....	1,141,748
MILACA	2,234	786,012	230,105	300,724	56,655	33,459	....	561,782	....	561,782	45,152	7,496	31,817	138,870	1,175,955	8,300	....	50,000	117,276	1,351,531
MONTGOMERY	2,395	786,678	479,743	479,232	66,822	25,251	....	613,023	....	613,023	43,803	11,391	54,569	70,664	1,364,755	....	....	....	....	1,364,755
ORTONVILLE	2,179	449,465	252,096	252,639	32,863	12,236	5,177	955,817	276,082	1,237,076	82,064	6,925	63,087	113,857	1,800,747	....	....	205,130	196,135	2,202,012
PATNSVILLE	2,278	753,856	515,419	541,911	136,291	71,380	....	530,306	....	530,306	165,567	7,524	190,938	46,194	1,690,111	662,974	95,006	139,530	140,500	2,728,121
PERHAM	2,109	953,690	195,533	236,163	64,391	6,803	4,545	580,807	1,005	514,357	107,293	14,892	45,886	193,916	1,183,701	515,000	10,125	212,000	44,028	1,964,854	
PINE ISLAND	2,144	720,532	452,149	532,243	137,178	22,639	304,429	382,883	61,839	749,151	23,384	4,569	55,991	125,902	1,650,967	98,733	....	73,296	68,570	1,883,566
ROSEAU	2,448	969,493	356,328	357,501	48,164	12,133	39,948	384,741	....	424,689	27,250	11,361	71,862	174,867	1,127,827	787,665	....	235,130	110,692	2,261,314
SANDSTONE	2,034	335,155	89,617	110,986	2,733	9,459	549,384	855,308	....	1,404,692	85,239	1,091	70,241	88,580	1,773,021	2,555,000	....	35,572	106,468	4,470,061
SLAYTON	2,145	596,671	135,310	145,479	26,263	5,749	....	697,085	5,726	702,811	23,632	13,128	46,203	53,667	1,016,932	215,000	....	....	162,383	1,394,315
SPRING VALLEY	2,454	582,867	174,110	195,228	33,996	7,496	2,512	696,100	9,087	707,699	127,348	18,512	20,705	124,137	1,235,121	....	....	65,000	289,666	1,589,787
SPRINGFIELD	2,176	556,081	250,225	327,800	9,516	6,479	....	553,899	5,129	559,028	24,273	9,720	214,376	139,686	1,290,878	476,000	....	35,000	235,293	2,037,171
ST. FRANCIS	2,615	936,933	278,494	385,924	47,268	36,625	....	125,605	....	125,605	136,345	49,046	47,823	117,956	946,592	....	....	6,200	7,600	960,392
TRACY	2,054	507,208	177,897	181,025	35,197	6,454	375,000	1,008,373	....	1,383,373	21,617	7,566	69,826	99,469	1,804,527	1,845,000	....	234,318	179,255	4,063,100
VICTORIA	2,497	2,366,181	602,791	698,829	424,897	51,764	....	89,676	....	89,676	141,333	2,922	155,717	21,728	1,586,866	1,316,342	....	....	197,999	3,101,207
WABASHA	2,370	875,696	360,628	256,312	203,358	21,663	....	554,665	....	554,665	150,293	11,308	149,944	177,689	1,525,232	353,529	....	58,000	408,040	2,344,801
WATERLOO	2,429	648,646	93,937	260,096	224,228	14,934	243,905	243,905	50,331	3,357	178,270	88,021	1,063,942	393,720	32,881	206,758	1,697,301
WELLS	2,456	645,126	169,804	206,116	63,321	7,056	....	739,327	19,728	759,055	77,293	7,480	45,048	151,261	1,316,630	....	....	150,000	....	1,466,630
WYOMING	2,220	1,147,737	196,825	287,040	37,561	36,648	....	202,831	....	202,831	35,442	17,104	49,512	220,925	887,063	....	....	....	82,405	969,468
ZUMBROTA	2,324	1,008,138	233,602	281,732	9,848	15,492	....	527,704	23,026	550,730	34,424	14,674	323,252	109,785	1,339,937	....	2,206	47,895	299,852	1,689,890
TOTAL	83,976	30,739,267	9,501,146	11,591,595	3,958,882	680,519	1,620,406	17,911,752	975,109	20,507,267	3,476,157	450,258	3,108,602	4,589,656	48,362,936	14,336,110	2,594,952	2,219,156	6,847,464	74,360,618	
TYPE 2: 1,500 TO 2,000 IN POPULATION																					
ADA	1,718	459,053	157,873	180,398	28,449	4,711	52,403	517,212	....	569,615	119,709	1,934	136,961	1,180,471	2,222,248	245,100	....	....	9,585	2,476,933
AITKIN	1,697	659,598	97,462	84,143	38,405	6,311	972,278	749,845	458,551	2,180,674	30,454	2,014	159,000	51,749	2,552,750	1,336,000	....	110,000	1,320,394	5,319,144

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 1: 2,000 TO 2,500 IN POPULATION	CURRENT EXPENDITURES											OTHER USES				TOTAL EXPENDITURES & OTHER USES		
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES		TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
ANNANDALE	237,677	170,797	79,689	10,915	199,780	....	3,037	13,202	28,825	428,837	1,172,759	220,605	212,447	1,605,811	1,146,444	73,130	487,237	3,312,630
BARNESVILLE	197,096	201,825	25,575	....	124,222	105,655	1,214	67,573	61,457	42,931	827,548	888,768	70,000	1,786,316	....	....	21,816	1,808,132
BLOOMING PRAIRIE	121,908	105,955	28,879	601	111,430	....	36,177	55,872	120,786	24,536	606,144	449,620	70,000	1,125,764	....	15,500	15,000	1,156,264
BRANCH	100,523	14,174	32,407	21,503	131,216	....	....	33,842	36,158	5,040	374,863	....	10,000	384,863	....	....	2,102	386,965
BYRON	129,829	74,816	64,828	3,053	237,210	....	....	28,023	25,372	166,559	729,690	1,292,186	254,449	2,276,325	....	....	....	2,276,325
CHATTYFIELD	144,290	175,718	35,955	9,847	129,097	....	18,040	61,681	7,706	137,360	719,694	1,320,420	385,500	2,425,114	....	....	655,228	3,080,342
CHISAGO CITY	223,699	132,396	84,723	16,180	178,248	....	....	48,798	39,067	255,909	979,020	546,051	271,600	1,796,671	2,487,634	....	20,091	4,304,396
COKATO	98,260	104,166	34,539	4,151	111,364	87,218	44,670	38,248	39,175	76,342	638,133	74,999	82,954	796,086	....	....	78,635	874,721
COLD SPRING	122,897	160,985	78,550	5,411	227,345	5,760	2,864	32,290	....	221,550	857,652	268,615	250,000	1,376,267	....	....	22,598	1,398,865
CROSBY	115,373	228,352	97,445	97,335	206,058	....	114,476	42,115	145,023	57,831	1,104,008	125,196	46,605	1,275,809	....	....	13,305	1,289,114
EXCELSIOR	278,766	294,968	275,627	51,171	201,896	895	....	105,717	32,311	58,279	1,299,630	230,544	95,000	1,625,174	....	14,100	125,902	1,765,176
HOYT LAKES	551,856	281,282	17,320	4,309	313,638	175,730	64,341	275,241	20,023	17,505	1,721,245	963,806	....	2,685,051	....	127,330	129,872	2,942,253
LAKE CRYSTAL	125,148	113,710	60,701	250	128,188	63,670	3,632	47,062	54,524	79,599	676,484	81,444	40,000	797,928	....	....	....	797,928
LE CENTER	120,140	142,816	14,699	2,626	115,974	....	356	52,403	41,001	12,766	502,781	258,303	19,781	780,865	....	....	207,500	988,365
LEXINGTON	188,637	194,900	57,871	5,032	85,915	8,406	....	41,198	....	72,352	654,311	3,636	135,000	792,947	....	....	5,744	798,691
LINDSTROM	144,822	127,634	50,423	20,579	174,649	....	3,301	36,973	6,916	236,617	801,914	304,801	271,400	1,378,115	....	....	2,134,014	3,512,129
MADELIA	124,631	275,194	35,344	994	148,170	69,510	2,344	63,688	206,133	55,908	981,916	478,824	192,783	1,653,523	....	16,250	83,500	1,753,273
MAPLE PLAIN	107,079	212,492	77,555	41,343	163,904	10,427	....	10,741	403	117,603	741,547	92,939	220,000	1,054,486	....	....	....	1,054,486
NILACA	176,348	180,589	54,143	19,142	83,654	1,287	6,178	43,121	77,867	107,247	749,576	334,367	615,000	1,698,943	....	....	117,276	1,816,219
MONTGOMERY	127,254	224,100	55,270	6,456	170,753	3,895	500	57,886	103,897	92,515	842,526	126,883	148,215	1,117,624	....	....	....	1,117,624
ORTONVILLE	96,511	311,975	33,894	8,354	195,909	6,629	25,453	118,053	266,923	339,262	1,403,043	361,548	305,000	2,069,591	....	....	196,135	2,265,726
PAYNESVILLE	132,529	226,427	51,891	18,690	98,258	20,290	26,881	41,607	83,233	238,825	938,631	1,035,538	227,000	2,201,169	166,600	....	140,500	2,508,269
PERHAM	168,569	187,202	57,504	....	166,578	2,638	37,533	113,068	139,176	36,157	908,425	1,290,558	35,735	2,234,718	14,342	....	44,028	2,293,008
PINE ISLAND	132,772	98,107	31,146	1,991	162,581	136	52,253	46,950	359,755	189,591	1,075,282	471,669	153,000	1,699,951	....	....	60,570	1,760,521
ROSEAU	138,606	166,104	14,844	18,651	152,326	3,017	36,423	153,934	173,494	172,955	1,030,354	1,484,101	269,357	2,783,812	....	16,500	110,692	2,911,004
SANDSTONE	107,837	59,474	30,229	7,707	109,845	1,072	3,384	73,699	44,785	296,819	734,851	753,709	2,607,000	4,095,560	....	3,809	106,468	4,205,837
SLAYTON	130,161	178,289	50,543	5,210	145,852	870	41,702	109,345	47,764	54,049	763,785	290,472	180,000	1,234,257	....	....	162,383	1,396,640
SPRING VALLEY	157,092	199,487	22,370	5,603	172,521	6,920	52,987	118,016	27,145	170,243	932,384	128,377	165,000	1,225,761	....	....	289,666	1,515,427
SPRINGFIELD	106,402	135,170	40,006	....	113,423	503	34,366	32,555	76,054	115,703	654,182	868,397	336,519	1,859,098	....	....	235,293	2,094,391
ST. FRANCIS	150,553	206,570	45,305	10,333	137,479	8,464	....	25,294	101,682	101,107	786,787	37,067	55,000	878,854	....	22,653	7,600	909,107
TRACY	200,518	165,720	42,821	11,096	281,723	2,525	18,197	30,657	91,007	234,775	1,079,039	944,909	1,985,000	4,008,948	....	....	179,255	4,188,203
VICTORIA	339,951	76,497	54,715	54,040	175,877	895	....	6,452	6,241	252,209	966,877	1,222,917	200,900	2,390,694	....	....	197,999	2,588,693
WABASHA	114,865	164,573	59,444	17,519	119,208	2,400	63,800	130,328	73,633	104,934	850,704	730,015	331,700	1,912,419	....	....	408,040	2,320,459
WATERTOWN	160,517	76,497	64,230	15,640	130,471	5,522	2,504	11,620	40,870	56,548	564,419	659,902	110,000	1,334,321	....	....	206,758	1,541,079
WELLS	239,981	271,689	32,624	2,469	211,937	....	41,517	114,928	168,301	79,237	1,162,683	385,236	90,000	1,637,919	....	....	....	1,637,919
WYOHING	147,683	126,871	33,980	16,043	62,908	1,520	....	23,202	78,594	130,941	621,742	208,599	145,000	975,341	....	4,712	82,405	1,062,458
ZUMBROTA	196,818	127,792	9,360	24,648	142,694	7,497	91,041	22,285	148,827	67,328	838,290	149,845	205,000	1,193,135	....	....	299,852	1,492,987
TOTAL	6,157,598	6,195,313	1,936,449	538,892	5,822,381	603,351	829,171	2,327,667	2,974,128	4,907,969	32,292,919	19,084,866	10,791,445	62,169,230	3,815,020	293,992	6,847,464	73,125,706
TYPE 2: 1,500 TO 2,000 IN POPULATION																		
ADA	123,133	119,453	27,770	5,972	172,967	88,720	7,675	52,971	57,886	31,721	688,268	989,197	85,000	1,762,465	....	....	9,585	1,772,050
AITKIN	109,154	217,416	48,461	6,346	123,896	....	9,627	7,427	47,907	124,193	694,427	2,624,344	1,245,000	4,564,271	....	....	1,320,354	5,884,665

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 2: 1,500 TO 2,000 IN POPULATION	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES					
				TAXES	LICENSES AND PERMITS		FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS		TOTAL REVENUES & OTHER SOURCES
					ASSESSMENTS	FEDERAL GRANTS												STATE GRANTS	GOVERNMENTAL FUNDS	
ALBANY	1,560	581,311	161,122	183,891	93,010	10,890	....	278,301	....	278,301	82,927	4,228	38,333	77,703	769,283	100,000	....	....	28,861	898,144
APPLETON	1,545	321,889	200,273	271,341	....	16,928	4,988	1,181,293	....	1,186,281	82,549	5,042	87,609	76,134	1,725,884	699,708	....	38,369	2,083,447	4,547,408
ARLINGTON	1,892	420,123	211,121	250,182	75,033	3,807	....	565,558	7,335	572,893	31,582	6,038	52,719	91,106	1,083,360	500,000	....	291,009	328,659	2,203,028
AURORA	1,960	367,490	159,520	151,736	15,369	6,978	....	792,475	243,802	1,036,277	13,404	9,585	20,121	80,172	1,333,642	72,500	....	18,764	76,682	1,501,588
BABBITT	1,557	382,019	56,834	63,314	....	11,736	....	598,097	310,641	908,738	48,467	992	190,248	172,293	1,395,788	....	....	....	221,947	1,617,735
BASS BROOK	1,980	13,406,846	459,855	223,492	....	1,150	....	18,155	....	18,155	25,554	111	19,778	4,929	293,169	....	....	....	1,156	294,325
CANBY	1,811	418,184	176,837	185,974	268	6,039	208,910	775,180	....	984,090	42,426	3,501	37,476	95,777	1,355,551	740,000	....	....	9,544	2,105,095
CENTERVILLE	1,819	526,074	155,176	366,105	361,548	67,310	....	108,558	....	108,558	42,125	17,993	76,081	7,867	1,047,587	662,648	....	250,000	....	1,960,235
DAWSON	1,626	607,032	224,122	263,404	32,301	1,177	....	468,060	20,138	488,198	28,929	3,869	72,934	116,229	1,007,121	....	....	5,001	7,320	1,019,442
DODGE CENTER	2,034	681,312	243,174	332,745	38,308	5,788	175,667	570,112	6,741	590,520	38,235	10,480	83,551	68,614	1,168,241	....	....	....	95,625	1,263,866
EAGLE LAKE	1,709	314,859	68,154	75,161	22,942	4,190	....	188,840	....	188,840	52,876	10,615	53,852	38,155	446,631	....	....	....	45,977	492,608
FOLLEY	1,883	529,938	166,528	223,944	104,155	13,351	464,747	530,494	3,942	999,183	20,475	10,091	116,523	85,412	1,573,134	600,000	66,620	....	21,480	2,261,234
FOSSYTON	1,520	318,275	90,829	144,910	5,318	2,117	....	395,151	....	395,151	193,413	350	9,397	101,783	852,439	....	....	84,520	81,433	1,018,392
GAYLORD	1,929	533,740	199,040	280,341	81,953	3,510	37,850	517,405	6,876	562,211	19,495	4,854	113,584	208,320	1,274,276	490,000	....	198,545	672,400	2,635,221
GILBERT	1,927	304,603	99,516	94,512	17,000	7,764	11,762	1,335,599	295,230	1,642,591	96,900	5,808	60,101	32,795	1,957,551	37,423	....	10,847	57,425	2,063,246
HAWLEY	1,633	361,469	71,506	74,001	91,842	5,666	....	215,974	....	215,974	22,933	5,888	38,407	109,590	564,301	....	....	180,000	....	744,301
JANESVILLE	1,976	392,338	120,104	130,818	36,121	13,230	784,589	679,721	....	1,464,310	51,796	7,079	70,935	14,920	1,789,209	942,575	....	....	62,612	2,794,396
KENTON	1,555	520,840	311,249	348,683	148,323	3,955	1,066,509	600,718	....	1,747,227	93,330	5,077	71,319	96,881	2,514,795	1,173,438	....	32,500	116,000	3,836,733
LAKEFIELD	1,675	318,187	96,080	83,555	8,708	2,436	....	514,712	....	514,712	46,183	7,501	107,770	15,253	786,118	....	....	23,000	40,000	849,118
LAKELAND	1,997	1,130,840	166,667	182,151	379,492	4,003	....	575,351	8,022	583,373	8,783	5,321	129,799	8,966	1,301,968	....	....	....	....	1,301,968
LONG LAKE	1,985	1,409,740	436,673	892,936	39,338	48,252	....	178,535	23,013	201,548	145,741	19,764	67,709	20,982	1,436,270	....	....	....	33,000	1,469,270
MADISON	1,936	440,456	162,207	161,978	17,268	3,060	....	708,979	63,529	772,508	46,173	5,977	39,482	92,359	1,138,805	315,275	....	106,100	69,500	1,629,680
MAPLETON	1,556	328,945	118,259	135,319	15,713	1,202	....	288,010	....	288,010	62,016	803	52,380	23,066	578,509	....	....	40,000	85,968	704,477
MOUNTAIN LAKE	1,902	406,644	184,746	210,642	16,074	911	....	546,585	4,141	550,726	33,730	6,719	85,573	28,755	933,130	1,509,999	....	72,311	28,905	2,544,345
NORTH BRANCH	1,950	742,180	239,877	216,842	132,592	25,021	....	278,069	....	278,069	109,507	5,077	126,071	283,387	1,176,566	443,612	....	391,050	....	2,011,228
PELICAN RAPIDS	1,888	615,572	176,066	251,837	113,604	2,477	....	281,270	855	282,125	61,038	10,052	34,552	58,937	814,622	130,000	....	43,838	18,607	1,007,067
PRESTON	1,530	336,333	175,034	211,794	844	4,583	....	554,473	....	554,473	32,608	6,707	42,482	14,041	867,612	70,000	....	54,520	287,301	1,279,433
SILVER BAY	1,883	470,576	153,963	120,011	....	5,998	....	905,634	219,924	1,125,558	153,063	1,935	64,017	114,669	1,585,251	....	66,027	27,300	47,126	1,725,704
SPRING PARK	1,524	1,758,006	366,808	706,531	30,550	51,718	10,003	71,678	5,551	87,232	....	18,311	61,181	58,893	1,014,416	....	....	93,140	228,307	1,335,863
WARREN	1,797	372,289	84,454	86,184	47,817	6,820	....	283,215	....	283,215	58,835	2,256	23,823	119,919	628,869	....	....	125,000	127,500	881,369
WARROAD	1,687	1,244,372	116,797	118,400	104,877	25,407	578,142	217,550	....	795,692	180,108	15,779	159,798	204,776	1,604,837	1,927,246	....	148,877	....	3,680,960
WATERVILLE	1,779	471,413	116,618	116,405	72,629	8,192	....	420,455	3,516	423,971	6,800	5,260	91,598	6,190	731,045	3,454,115	....	....	....	4,185,160
WHEATON	1,607	374,247	200,727	197,552	83,346	820	3,623	515,660	....	519,283	150,400	3,453	39,694	150,650	1,145,198	....	....	1,000	57,325	1,203,523
WINNEBAGO	1,567	420,751	119,733	127,765	22,896	4,235	....	417,949	13,874	431,823	108,004	9,217	56,694	129,067	890,501	423,164	....	9,038	126,119	1,448,822
WINSTED	1,585	540,090	140,991	153,121	92,482	17,541	....	411,314	130,471	541,785	96,102	9,170	90,143	69,050	1,069,394	....	....	1,050	192,651	1,263,095
TOTAL	65,179	33,567,642	6,486,003	7,902,118	2,368,735	409,364	4,371,471	18,174,267	1,826,152	24,371,890	2,437,550	248,851	2,781,695	44,630,071	15,872,803	2,355,779	6,582,856	69,574,156		
TYPE 3: 1,000 TO 1,500 IN POPULATION																				
ADRIAN	1,132	192,849	45,651	69,855	62,055	7,127	....	262,662	10,217	272,879	36,541	692	69,861	23,001	542,811	338,301	....	139,801	263,533	1,284,446
ALBERTVILLE	1,403	558,749	74,722	206,311	398,976	104,499	....	156,626	....	156,626	76,345	....	149,171	81,491	1,173,419	425,000	....	28,165	30,462	1,657,046
ATWATER	1,055	278,290	158,753	149,966	37,858	6,822	....	245,703	....	245,703	51,521	1,457	38,334	39,819	571,480	....	....	....	17,463	588,943
BAGLEY	1,389	337,849	85,797	80,180	5,553	3,645	83,000	463,226	....	546,226	49,032	5,889	21,877	83,078	795,480	....	....	33,212	4,856	833,548

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
 GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES	
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS				FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS		
TYPE 2: 1,500 TO 2,000 IN POPULATION																		
ALBANY	79,234	73,152	49,079	2,373	53,103	80,610	....	53,025	53,814	143,534	587,924	324,693	201,151	1,113,768	....	....	28,861	1,142,629
APPLETON	206,742	203,940	94,569	....	175,117	2,606	13,361	54,712	83,320	224,000	1,058,367	1,066,752	2,118,000	4,243,119	....	....	2,083,447	6,326,566
ARLINGTON	163,367	122,650	25,780	1,160	169,246	1,262	3,200	18,357	32,739	142,701	680,462	828,987	343,487	1,852,936	....	128,009	328,659	2,309,604
AURORA	160,170	245,840	31,568	8,122	290,158	2,229	55,103	32,531	51,334	6,463	883,518	466,423	71,426	1,421,367	....	19,003	76,682	1,517,052
BABBITT	273,506	222,653	32,567	982	130,807	19,471	56,640	53,544	153,157	....	943,327	430,426	....	1,373,753	....	....	221,947	1,595,700
BASS BROOK	51,956	2,625	30,506	1,545	24,137	....	....	5,954	15,079	45,279	177,081	32,617	....	209,698	....	....	1,156	210,854
CANBY	229,758	109,606	28,174	517	133,382	3,261	62,760	57,945	195,286	21,619	842,308	710,012	870,000	2,422,320	....	....	9,544	2,431,864
CENTERVILLE	138,987	117,734	71,759	45,425	66,572	....	....	24,242	4,094	115,922	584,735	383,824	133,000	1,101,559	....	....	....	1,101,559
DAWSON	182,219	151,927	44,361	2,065	234,288	3,726	35,225	92,650	77,905	50,199	874,565	102,283	151,325	1,128,173	....	....	7,320	1,135,493
DODGE CENTER	144,673	136,199	44,609	2,486	90,024	3,460	33,702	88,551	102,775	107,906	754,385	427,296	465,000	1,646,681	....	....	95,625	1,742,306
EAGLE LAKE	50,963	54,490	51,818	3,122	74,837	35,819	....	8,050	3,107	14,084	296,298	51,579	54,430	402,307	....	....	45,977	448,284
FOLEY	169,151	118,064	64,770	4,885	57,721	....	1,029	54,715	33,494	133,039	636,868	1,787,901	1,036,079	3,460,848	21,511	....	21,480	3,503,839
FOSSYON	71,346	92,471	59,981	115	107,773	55,173	9,708	194,287	120,758	96,272	807,884	54,153	135,000	997,837	....	20,000	81,433	1,098,470
GAYLORD	175,444	125,075	19,981	211	89,355	....	5,906	73,167	193,121	318,036	1,000,296	435,353	285,000	1,720,649	....	150,000	672,400	2,543,049
GILBERT	206,182	269,699	28,614	6,917	258,589	96,007	57,640	64,912	165,906	31,878	1,186,344	1,033,975	49,610	2,269,929	....	....	57,425	2,327,354
HAWLEY	65,323	116,022	35,197	....	81,396	....	5,437	54,105	25,266	108,102	490,848	60,446	142,147	693,441	....	33,311	....	726,752
JANESVILLE	145,299	105,185	30,196	....	79,839	....	2,314	17,213	24,538	102,698	507,282	1,569,656	92,984	2,169,922	....	....	62,612	2,232,534
KENTON	139,591	121,605	41,678	....	140,778	....	21,442	39,671	15,221	179,396	699,382	2,300,399	810,000	3,809,781	....	....	116,000	3,925,781
LAKEFIELD	121,019	155,837	27,395	702	135,947	690	....	63,775	44,729	30,144	580,238	52,935	40,000	673,173	....	54,759	40,000	767,932
LAKELAND	94,668	27,316	35,674	2,309	23,451	9,837	....	4,107	9,634	144,467	351,463	2,180,428	....	2,531,891	....	25,000	....	2,556,891
LONG LAKE	151,156	241,217	82,401	565	123,894	10,361	....	65,820	69,823	207,091	952,328	78,565	161,000	1,191,893	....	....	33,000	1,224,893
MADISON	227,396	179,781	40,200	173	172,475	3,776	25,759	49,066	77,606	51,213	827,445	166,909	50,000	1,044,354	....	41,077	69,500	1,154,931
MAPLETON	-78,872	81,023	40,387	630	110,377	53,378	6,040	13,629	16,015	10,808	411,159	101,019	5,000	517,178	....	....	85,968	603,146
MOUNTAIN LAKE	183,064	120,606	29,332	1,262	141,837	726	50,770	42,170	158,078	104,297	832,142	551,808	725,309	2,109,259	....	....	28,905	2,138,164
NORTH BRANCH	152,323	133,049	66,237	19,867	129,237	....	19,614	13,135	102,205	272,801	908,468	540,063	1,990,000	3,438,531	....	4,402	....	3,442,933
PELICAN RAPIDS	69,410	155,538	49,689	271	88,297	250	29,070	56,318	39,943	93,410	582,196	164,446	140,681	887,323	....	....	18,607	905,930
PRESTON	187,629	65,570	26,483	1,841	100,411	18,670	32,942	50,008	199,402	79,234	762,190	86,297	50,000	898,487	....	3,975	287,301	1,189,763
SILVER BAY	226,895	249,618	17,519	3,301	315,274	88,027	89,369	207,346	245,610	21,934	1,464,893	185,308	84,700	1,734,901	....	....	47,126	1,782,027
SPRING PARK	63,543	270,220	35,169	101,835	54,150	6,630	....	12,179	21,315	208,404	773,445	28,422	115,000	916,867	....	....	228,307	1,145,174
WARREN	89,114	97,051	44,426	4,790	141,617	....	6,030	100,471	82,327	30,171	595,997	56,061	77,437	729,495	....	....	127,500	856,995
WARROAD	192,926	243,360	25,066	....	136,640	....	21,899	125,074	87,525	215,411	1,047,901	1,576,929	175,000	2,799,830	....	....	....	2,799,830
WATERVILLE	204,110	143,157	25,542	1,159	111,746	....	2,461	14,717	....	27,100	529,992	518,985	45,000	1,093,977	....	94,119	....	1,188,096
WHEATON	103,387	121,591	37,559	....	124,150	95,250	27,650	84,909	101,145	84,265	779,906	374,326	119,049	1,273,281	....	....	57,325	1,330,606
WINNEBAGO	111,270	118,677	27,325	7,290	92,255	49,823	41,760	34,268	115,885	57,278	655,831	573,856	45,000	1,274,687	....	....	126,119	1,400,806
WINSTED	103,254	132,306	39,831	3,750	122,618	81,841	7,415	19,845	25,435	148,824	685,119	469,232	135,000	1,289,351	....	....	192,651	1,482,002
TOTAL	5,246,234	5,261,723	1,511,673	241,988	4,678,361	811,603	741,548	2,004,874	2,853,384	3,783,894	27,135,282	12,246,815	62,768,502	21,511	573,655	6,582,856	69,946,524	
TYPE 3: 1,000 TO 1,500 IN POPULATION																		
ADRIAN	58,144	83,702	26,415	215	110,266	1,195	....	64,894	49,614	39,165	433,610	320,577	255,000	1,009,187	....	10,117	263,533	1,282,837
ALBERVILLE	183,515	25,733	21,192	17,611	58,078	5,071	....	13,016	228	320,737	645,181	422,965	433,000	1,501,146	....	....	30,462	1,531,608
ATWATER	101,171	67,712	25,089	2,584	70,446	8,578	....	15,561	52,080	51,707	394,928	87,425	70,000	552,353	....	....	17,463	569,816
BAGLEY	79,253	158,448	32,543	....	101,684	....	846	22,801	51,161	....	446,736	366,398	....	813,134	....	....	4,856	817,990

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 3: 1,000 TO 1,500 IN POPULATION	POPULATION	TOTAL TAXABLE CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS OR INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	ENTERPRISE FUNDS		GOVERNMENTAL FUNDS	
																					TOTAL REVENUES
BAUDETTE	1,139	325,036	70,003	77,025	....	3,312	....	280,757	....	280,757	5,610	7,707	13,799	152,595	541,605	....	....	1	....	541,606
BIRCHWOOD	1,035	929,100	145,508	155,953	6,276	3,410	....	32,054	26,628	58,682	69,081	1,277	15,131	6,987	316,805	....	....	....	....	316,805
BIRD ISLAND	1,325	295,436	115,882	157,593	34,393	9,291	....	312,106	....	312,106	17,012	1,276	40,423	1,788	573,882	88,507	....	39,992	49,795	752,176
BIVABIK	1,091	171,835	92,829	85,866	68,576	4,914	167,964	539,507	149,309	856,780	63,231	6,810	26,332	126,458	1,238,967	678,122	....	15,000	-830,812	2,762,901
BRABAM	1,140	355,874	179,836	177,451	789	8,522	101,753	237,299	....	339,052	51,845	10,018	29,241	17,471	634,389	....	....	....	....	634,389
CLARA CITY	1,304	342,501	122,827	148,651	12,633	5,351	....	480,933	....	480,933	64,328	30	70,344	24,133	806,403	....	....	....	....	806,403
COLERAINE	1,050	246,637	111,750	102,360	4,934	2,470	....	573,857	32,381	606,238	47,036	5,919	41,499	63,403	873,859	....	....	....	219,960	1,093,819
CROSSLAKE	1,145	3,414,733	427,550	438,495	78,957	25,849	....	24,296	....	24,296	88,363	814	18,163	92,733	767,670	....	....	134,828	29,901	932,399
DASSEL	1,085	352,632	176,390	200,407	5,391	1,284	....	249,661	28,486	278,147	42,662	1,183	56,037	42,154	627,265	....	....	....	2,335	629,600
EDGERTON	1,105	271,071	91,514	110,615	1,049	636	226,649	226,649	2,475	229,124	65,867	433	25,576	13,557	446,737	18,521	12,300	477,558
ELBOW LAKE	1,189	302,584	164,745	160,075	51,278	2,274	1,689	302,694	5,528	309,911	96,697	2,303	53,872	190,575	866,985	411,768	....	15,000	120,729	1,414,482
ETOTA	1,468	362,032	93,520	97,111	19,616	3,321	....	174,775	....	174,775	29,561	874	20,424	22,107	367,789	....	....	....	....	367,789
FAIRFAX	1,274	310,353	135,035	136,367	7,660	1,604	....	326,745	....	326,745	101,793	4,034	83,052	31,829	693,084	....	....	500	45,646	739,230
FRAZER	1,172	243,155	65,054	60,564	79,508	536	12,423	164,100	....	176,523	44,435	4,136	17,073	25,539	408,314	....	....	....	29,096	437,410
FULDA	1,216	218,882	105,446	105,733	....	1,328	....	315,433	....	315,433	52,570	7,965	23,865	18,994	525,888	....	....	1,511	74,099	601,498
GRAND MARAIS	1,161	631,153	349,406	371,337	130,474	16,569	....	372,888	66,878	439,766	127,748	9,776	43,458	44,184	1,183,312	....	....	345,965	349,904	1,879,181
GREENFIELD	1,476	840,767	223,341	266,932	109,328	16,559	4,385	65,634	6,057	76,076	9,430	16,197	21,255	23,928	539,705	....	....	....	5,000	544,705
HALLOCK	1,302	356,911	91,351	95,922	....	7,512	....	353,317	....	353,317	14,240	2,711	67,110	171,374	712,186	46,360	23,094	30,000	64,186	875,826
HARMONY	1,088	251,811	118,982	165,867	40,899	1,794	201,648	298,778	1,600	502,026	34,576	3,163	33,276	63,364	844,965	....	....	....	38,941	883,906
HAYFIELD	1,290	350,734	188,141	183,088	25,901	6,560	....	322,121	7,540	329,661	14,822	1,191	79,174	117,703	758,100	....	....	41,110	36,690	835,900
HECTOR	1,148	355,027	221,739	228,705	161,741	3,964	76,345	324,571	....	400,916	39,616	7,595	80,279	26,407	949,223	1,023,132	....	....	77,308	2,049,663
HOUSTON	1,015	219,947	61,548	63,879	21,725	872	64,122	205,522	....	269,644	54,658	1,482	31,386	23,703	467,349	185,000	....	37,358	26,693	716,400
HOWARD LAKE	1,354	524,522	162,219	189,112	42,175	3,986	....	217,628	....	217,628	128,800	6,063	42,538	120,493	750,875	420,563	....	60,000	23,211	1,254,649
ISANTI	1,531	479,170	148,586	141,598	74,138	38,802	....	267,721	....	267,721	56,771	9,548	37,542	6,049	632,169	....	....	32,000	27,823	691,992
KEEWATIN	1,112	128,234	48,574	55,037	....	1,606	64,263	651,379	223,684	939,326	10,136	4,380	75,780	59,823	1,146,016	....	....	....	39,419	1,185,435
LAKE ST CROIX B	1,086	434,112	69,015	85,827	45,416	16,497	....	35,177	5,547	40,724	3,707	4,296	6,820	32,786	236,073	281,645	....	....	....	517,718
LESTER PRAIRIE	1,196	355,520	157,784	181,217	29,941	13,886	....	224,536	8,007	232,543	74,194	3,679	37,859	13,745	587,064	135,000	....	....	111,126	833,190
LEWISTON	1,308	430,708	110,386	113,869	42	6,511	....	466,718	....	466,718	66,335	1,872	8,502	13,198	677,047	....	....	....	61,786	738,833
LONSDALE	1,289	352,578	93,310	83,211	71,706	3,564	25,675	184,983	2,500	213,158	123,767	5,229	12,043	56,896	569,574	....	10,000	....	....	579,574
MAHONER	1,158	315,572	77,211	94,116	75,218	1,007	....	436,505	....	436,505	58,598	80	2,524	35,896	703,944	....	....	90,000	109,543	903,487
MAPLE LAKE	1,401	608,420	165,241	245,112	72,922	10,310	....	215,605	29,051	244,656	101,665	....	70,952	18,276	763,893	576,495	....	60,000	84,056	1,484,444
MEWANGA	1,075	232,879	111,234	130,073	39,508	451	....	208,232	....	208,232	21,357	5,347	8,679	23,065	436,712	....	....	45,000	813	482,525
MINNEOTA	1,424	337,274	114,599	127,401	16,387	3,576	182,225	296,199	....	478,424	29,659	2,101	80,845	43,783	782,176	862,752	....	52,037	162,000	1,858,965
MONTROSE	1,016	250,527	87,454	94,525	38,708	11,098	....	129,582	303	129,885	34,851	....	77,810	40,552	427,429	256,625	....	5,000	4,926	693,980
MOOSE LAKE	1,371	371,992	82,472	104,167	1,005	11,929	....	263,254	19,125	282,379	42,891	2,482	18,004	34,553	497,410	....	....	195,000	39,460	731,870
NASHUAUK	1,015	139,909	55,668	57,465	352	3,087	118,129	784,010	78,324	980,463	66,990	2,497	92,879	78,427	1,282,160	....	....	12,000	50,277	1,344,437
NEW RICHLAND	1,200	256,518	116,670	129,313	10,532	2,426	1,257,207	456,366	....	1,713,573	35,981	2,786	78,984	12,636	1,986,231	....	....	3,700	42,779	2,032,710
NISSWA	1,413	2,008,920	299,957	298,217	....	13,959	....	....	....	....	63,166	141	30,427	383,361	789,271	....	15,890	50,000	19,602	874,771
NORWOOD	1,344	478,986	128,737	243,593	72,273	19,959	....	135,783	....	135,783	13,635	1,496	23,097	33,490	543,326	....	....	25,352	167,777	736,455
OSAKIS	1,257	351,745	102,262	117,072	4,224	5,416	....	343,478	1,433	344,911	53,025	7,997	33,742	43,208	609,595	....	....	52,247	26,490	688,332
PIERZ	1,012	292,058	48,698	48,877	54,614	7,245	....	113,126	....	113,126	45,038	8,183	9,462	96,433	382,978	320,000	....	90,000	....	792,978
RED LAKE FALLS	1,494	273,591	174,149	179,191	16,942	2,665	....	451,569	11,912	463,481	27,251	2,050	100,875	41,596	833,151	1,120,111	....	....	13,946	1,967,208
RENVILLE	1,309	308,327	165,407	172,986	26,941	483	....	377,216	2,841	380,057	66,343	108	54,551	13,972	715,441	360,332	....	....	23,418	1,099,191
ROCK CREEK	1,047	330,567	41,338	41,462	....	6,835	....	56,918	14,500	71,418	6,315	307	4,545	13,479	144,361	10,000	....	....	....	154,361
RUSH CITY	1,509	610,717	137,931	344,719	450,753	2,766	....	265,337	....	265,337	36,186	8,602	82,792	222,578	1,413,733	410,000	....	130,000	....	1,953,733
RUSHFORD	1,598	451,960	168,003	308,563	37,085	3,687	....	351,680	5,727	357,407	81,152	14,402	35,660	41,069	884,025	500,000	....	30,000	42,307	1,456,832

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 3: 1,000 TO 1,500 IN POPULATION	CURRENT EXPENDITURES										OTHER USES							
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	TOTAL EXPENDITURES & OTHER USES
BAUDETTE	112,503	167,334	23,137	....	111,146	....	30,113	20,113	14,647	....	478,993	27,018	....	506,011	....	....	....	506,011
BIRCHWOOD	78,244	46,371	22,938	3,915	28,281	101,085	....	7,029	4,055	5,631	297,549	....	15,000	....	187	....	....	312,736
BIRD ISLAND	47,828	73,661	25,640	130	60,878	34,362	10,192	14,664	100	66,649	334,104	60,089	95,000	....	15,063	49,795	....	562,051
BIWABIK	258,675	195,796	21,134	7,439	174,707	....	....	13,082	100,169	58,724	829,726	370,762	740,000	1,940,488	....	....	830,812	2,771,300
BRABAM	147,286	115,697	60,141	....	94,990	....	....	5,166	1,450	3,788	428,518	170,911	10,000	....	32,549	....	....	649,978
CLARA CITY	94,057	35,801	14,405	....	142,285	....	3,454	42,209	266,944	27,609	626,764	35,145	55,000	....	40,000	....	....	716,909
COLERAINE	77,193	91,279	32,999	....	130,465	57,577	47,020	39,615	172,650	5,635	654,433	396,232	25,000	....	....	219,960	1,295,625	
CROSSLAKE	123,736	119,586	60,515	....	103,983	4,383	....	77,121	6,047	22,871	518,242	32,297	81,540	....	....	....	29,901	661,980
DASSEL	66,933	57,444	62,243	....	70,740	5,284	....	12,069	16,561	17,151	307,525	29,042	33,000	....	....	....	2,335	371,902
EDGERTON	50,827	45,330	19,252	....	82,799	30,633	4,395	34,610	46,901	12,995	327,742	59,591	10,000	....	....	19,684	12,300	429,317
ELBOW LAKE	131,824	66,018	12,930	....	102,374	89,525	6,415	28,052	129,787	64,070	630,995	25,916	456,000	....	....	120,729	1,233,640	
ETOPA	87,276	51,520	21,113	....	60,902	....	....	2,003	....	15,588	230,402	71,788	30,000	....	....	....	340,190	....
FAIRFAX	127,540	88,738	25,136	1,212	124,548	59,932	10,463	62,485	3,127	11,893	515,074	176,745	40,000	....	....	....	731,819	....
FRAZER	106,233	56,661	43,038	....	41,658	....	....	27,572	10,246	32,742	318,150	29,942	81,480	....	10,000	....	29,096	468,668
FULDA	129,717	125,339	25,525	....	135,134	....	27,737	13,661	1,500	....	458,613	14,006	....	....	....	....	74,099	546,718
GRAND MARAIS	374,626	203,087	19,338	491	88,635	....	88,930	12,816	9	153,359	941,291	102,748	144,626	....	10,000	....	349,904	1,548,569
GREENFIELD	123,060	9,905	34,443	55,073	101,226	11,477	....	600	10,483	35,408	381,675	50,277	30,000	....	....	....	5,000	466,952
HALLOCK	65,136	59,476	7,496	5,627	136,339	1,351	5,642	42,472	18,710	141,006	483,263	110,518	114,000	....	15,000	....	64,186	786,967
HARMONY	71,979	57,222	15,195	1,450	43,312	....	36,339	3,091	83,945	73,486	386,019	232,890	855,000	....	....	....	38,941	1,512,850
HAYFIELD	70,662	60,029	32,164	2,286	144,024	1,105	....	52,132	143,486	29,222	535,110	70,260	156,394	....	....	....	36,690	806,454
HECTOR	57,420	87,471	33,976	....	91,791	895	16,274	22,062	17,062	158,125	485,076	1,216,523	385,000	....	....	....	77,308	2,163,907
HOUSTON	62,955	70,489	31,091	277	63,062	1,588	....	10,548	42,800	56,457	339,275	205,893	30,000	....	....	....	26,693	601,861
HOWARD LAKE	80,297	95,825	60,477	2,200	81,554	59,389	....	21,263	54,359	140,389	603,753	463,922	139,747	....	111,495	....	23,211	1,342,128
ISANTI	111,576	139,181	74,762	....	81,906	....	....	13,212	5,706	10,569	436,912	13,666	67,365	....	....	....	27,823	545,766
KEWAYIN	173,570	102,604	22,912	3,197	174,499	....	23,506	19,925	78,603	31,406	630,302	238,809	990,000	....	....	....	39,419	1,898,530
LAKE ST CROIX B	64,491	16,587	17,337	1,589	21,903	1,777	....	28,585	47,408	....	199,677	252,733	....	....	....	....	....	452,410
LESTER PRAIRIE	113,449	94,990	23,234	545	90,020	68,723	....	47,299	11,272	26,715	476,247	144,787	30,000	....	18,464	....	111,126	780,624
LEWISTON	65,447	58,604	30,413	....	63,243	....	....	42,624	....	15,482	275,813	393,372	58,974	....	....	....	61,786	789,945
LONGDALE	47,549	76,277	47,085	1,815	84,706	54,173	....	20,973	12,126	30,399	383,103	228,977	220,000	....	....	....	....	832,080
MAHONEN	87,917	64,361	35,362	75	100,487	....	6,441	14,337	171,101	125,575	605,656	400,598	65,000	....	....	....	109,543	1,180,797
MAPLE LAKE	84,500	75,956	40,361	24,698	78,406	47,906	....	2,986	40,440	102,885	506,138	298,834	125,000	....	45,000	....	84,056	1,059,028
MEWAHA	69,114	110,836	19,975	....	46,925	....	....	11,149	8,907	65,839	332,745	19,757	60,900	....	....	....	813	414,215
MINNEOTA	81,288	90,032	23,273	144	83,727	2,141	6,858	13,803	88,928	105,493	495,687	322,400	110,000	....	139,394	162,000	1,229,481	
MONTROSE	118,232	27,603	27,082	898	94,737	....	....	5,344	....	30,854	304,750	88,251	25,477	....	6,000	....	4,926	429,404
MOOSE LAKE	101,812	118,197	7,729	590	70,088	....	31,030	44,339	103,440	17,983	495,208	36,965	20,000	....	2,000	....	39,460	593,633
NASHWAUK	155,480	108,542	67,071	2,722	173,799	....	....	36,404	220,286	22,343	786,647	273,180	32,000	....	161,547	....	50,277	1,303,651
NEW RICHLAND	56,111	111,393	18,016	....	67,660	265	1,559	15,835	7,645	63,237	341,721	1,674,003	5,000	....	....	....	42,779	2,063,503
NISSWA	93,914	79,901	79,424	328	49,576	....	....	10,074	19,848	....	333,065	393,361	....	....	....	2,927	19,602	748,955
NORWOOD	73,510	25,499	32,451	10,149	100,113	20	....	24,526	1,941	18,493	286,702	83,573	45,000	....	....	....	167,777	583,052
OSAKIS	62,282	122,477	42,566	502	96,056	....	....	38,762	58,344	55,496	476,485	40,660	50,000	....	10,000	....	26,490	603,635
PIERZ	65,030	40,020	34,580	222	24,187	13,791	....	16,873	72,929	14,794	285,296	367,880	25,000	....	....	....	....	678,176
RED LAKE FALLS	119,632	96,930	5,898	1,250	91,618	....	....	6,419	90,338	128,767	64,371	605,223	903,498	....	....	....	13,946	1,651,667
RENVILLE	119,397	60,110	20,662	....	100,857	63,200	12,585	10,854	72,417	44,948	505,030	94,701	45,000	....	....	....	23,418	1,028,481
ROCK CREEK	51,237	....	7,804	....	41,233	....	....	....	....	3,335	103,609	-30,220	30,000	....	....	....	....	163,829
RUSH CITY	155,176	118,133	41,678	165	154,628	....	2,001	10,957	134,910	78,058	695,786	470,976	315,000	....	....	....	....	1,481,762
RUSHFORD	86,605	123,609	37,085	17,623	123,107	508	20,247	67,926	43,713	102,792	623,215	468,026	145,944	....	5,070	....	42,807	1,285,062

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS		FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES-AND-FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		TRANSFERS	
						ENTERPRISE FUNDS	GOVERNMENTAL FUNDS														
TYPE 3: 1,000 TO 1,500 IN POPULATION																					
SHERBURN	1,102	250,066	148,409	140,987	14,793	736	6,812	327,855	....	334,667	....	2,578	8,622	23,112	525,495	110,568	....	10,455	40,100	686,618
SPICER	1,039	550,556	192,238	184,995	6,291	20,262	4,525	140,001	....	144,526	69,900	3,240	8,843	89,173	527,230	186,667	....	....	3,983	717,880
SPRING GROVE	1,228	298,029	103,189	106,425	22,221	368	....	1,130,528	....	1,130,528	65,023	6,658	70,693	25,426	1,427,342	3,872	....	20,000	84,017	1,535,231
ST. BONIFACIUS	1,191	551,196	156,903	238,519	85,905	15,359	13,741	92,324	7,067	113,132	72,577	15,376	13,511	9,719	564,090	56,000	....	9,000	117,595	746,693
STACY	1,097	330,697	39,174	41,457	400	2,528	647,963	171,404	....	819,367	926	1,199	25,984	74,834	966,695	409,007	....	47,000	1,437,702	
STARBUCK	1,145	297,472	120,949	119,254	26,989	6,291	26,455	251,583	....	278,038	52,385	5,004	5,215	66,405	559,581	83,802	....	16,146	50,514	710,043
TONKA BAY	1,472	2,820,367	429,570	461,966	79,806	44,192	3,805	29,888	15,890	49,583	17,504	37,363	212,981	9,500	912,895	....	....	41,311	76,388	1,030,594
TRUMAN	1,290	300,799	87,640	106,188	13,639	2,569	....	308,285	2,545	310,830	56,557	5,838	45,050	165,524	705,795	....	....	....	124,110	1,029,905
TYLER	1,251	254,853	81,989	82,180	....	2,590	....	404,724	....	404,724	42,716	2,285	152,856	19,906	707,257	1,500,000	....	....	127,650	2,334,907
WINTHROP	1,280	293,638	102,621	94,165	11,537	4,179	....	378,107	13,056	391,163	107,235	1,040	29,058	6,313	644,690	....	....	7,541	....	652,231
YOUNG AMERICA	1,374	423,280	115,075	213,965	216,447	16,738	....	261,250	....	261,250	86,338	1,637	82,633	13,326	892,334	1,160,000	....	....	63,679	2,116,013
ZIMMERMAN	1,421	455,294	220,954	269,042	76,354	32,197	....	371,103	....	371,103	64,814	5,728	36,292	111,690	967,220	625,522	....	8,258	784,144	2,385,144
TOTAL	76,614		8,382,936		3,099,934		3,064,129		770,611		3,232,488		2,800,470		45,422,958			57,513	5,068,148		
		29,667,009		9,742,974		594,793		10,111,968		21,954,708		286,124		3,623,467		12,585,151		1,964,490		65,098,260	
TYPE 4: 500 TO 1,000 IN POPULATION																					
ADAMS	760	166,307	45,969	46,214	97,935	3,220	341,110	280,408	....	621,518	35,516	803	77,085	21,155	903,446	....	....	95,350	81,076	1,079,872
ALDEN	621	167,805	73,776	73,776	11,415	2,661	....	156,721	750	157,471	22,490	4,055	15,145	22,644	309,657	177,246	....	....	2,989	489,892
ANBOY	566	121,407	73,752	61,523	....	1,093	3,729	132,017	600	136,346	5,153	92	42,566	7,363	254,136	150,000	....	65,062	233,762	702,960
ARGYLE	636	180,209	40,289	41,154	32,216	3,503	....	162,398	1,636	164,034	7,536	70	26,484	47,676	322,673	....	....	42,454	15,562	380,689
AVON	987	431,062	135,017	180,557	100,142	7,030	....	140,641	....	140,641	26,920	6,918	126,316	29,761	618,285	428,834	....	21,531	9,690	1,078,348
BALATON	732	118,643	109,258	109,030	40,458	229	....	172,089	2,339	174,428	36,638	1,506	26,072	107,182	495,543	591,000	....	1	54,109	1,140,653
BATTLE LAKE	712	272,761	79,144	79,963	1,465	4,463	....	145,901	....	145,901	2,839	9,861	27,220	17,656	289,368	....	....	10,000	....	299,368
BECKER	933	33,723,177	3,358,828	3,644,711	83,705	9,001	....	18,251	8,710	26,961	4,211	10,736	164,697	38,324	3,982,346	5,455,727	....	....	....	9,438,073
BELGRADE	702	186,706	99,658	90,065	1,410	4,940	....	134,882	....	134,882	70,931	923	19,404	42,731	365,286	....	....	....	365,286	
BERYHA	511	105,260	18,008	21,870	1,152	165	....	152,060	3,475	155,535	5,246	1,403	22,137	14,815	222,323	....	....	6,000	6,020	234,343
BLACKDUCK	719	211,697	54,798	53,868	1,280	1,088	....	250,072	....	250,072	26,638	3,246	46,067	50,498	432,757	....	....	55,340	51,052	539,149
BOVEY	658	94,105	53,607	55,784	....	3,984	242,680	441,330	162,231	846,241	21,202	5,176	27,601	37,012	997,000	....	....	....	91,978	1,088,978
BREWSTER	532	134,300	64,661	64,060	23,497	1,311	....	51,070	....	51,070	34,506	81	8,071	3,556	186,152	....	....	35,776	43,290	265,218
BROOFTEN	590	140,651	39,572	43,923	8,259	6,585	....	137,752	16,467	154,219	24,212	1,477	31,516	64,430	334,621	....	....	....	16,201	350,822
BROWERVILLE	783	179,553	48,068	58,745	3,939	209	39,308	343,622	....	382,930	39,826	4,558	18,345	157,976	666,528	....	....	51,971	5,248	723,747
BROWNS VALLEY	805	123,922	60,722	76,461	7,324	864	140,093	338,195	1,500	479,788	27,659	1,742	16,335	16,695	626,868	583,000	....	100	370,000	1,579,968
BROWNSDALE	692	162,251	24,638	25,855	12,627	3,890	19,674	98,744	....	118,418	350	1,087	34,255	433	196,915	....	....	....	....	196,915
BROWNTON	785	130,134	93,077	80,663	22,128	696	....	170,190	43,419	221,609	42,001	1,463	33,762	23,452	425,774	82,416	....	....	....	508,190
BUFFALO LAKE	730	236,454	136,576	136,576	38,401	87	....	172,624	....	172,624	1,190	337	38,021	1,186	388,422	....	....	673	....	389,095
BUHL	913	118,578	41,754	43,920	....	1,653	....	612,653	162,300	774,953	81,193	3,490	16,058	21,510	942,777	....	....	....	....	942,777
BUTTERFIELD	575	89,270	54,277	56,044	2,119	1,381	....	114,355	787	115,142	31,669	....	36,250	42,485	285,090	....	....	5,000	16,460	306,550
CARLTON	909	236,519	81,877	81,161	54,305	7,481	....	166,423	....	166,423	35,949	225	25,469	10,589	381,602	....	....	29,000	47,073	457,675
CARVER	756	270,812	108,885	176,671	1,286	8,907	....	130,148	62,385	192,533	26,091	819	7,480	49,291	463,078	....	....	....	50,434	513,512
CASS LAKE	917	165,129	75,030	69,564	1,316	4,170	....	350,766	....	350,766	46,548	1,605	51,911	144,408	670,288	....	....	32,365	13,426	716,079
CHOKIO	522	98,667	28,753	25,696	....	1,680	....	118,542	....	118,542	11,245	....	11,914	5,235	174,312	....	....	....	21,000	195,312
CLAREMONT	527	100,716	36,236	38,338	....	339	....	135,360	....	135,360	15,197	3,657	12,344	34,020	239,255	....	....	....	....	239,255
CLARISSA	639	102,014	27,254	27,876	....	97	....	189,306	....	189,306	619	4,830	9,218	22,345	254,291	....	....	25,451	18,078	297,020

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
TYPE 3: 1,000 TO 1,500 IN POPULATION																		
SHERBURN	121,471	86,361	28,651	....	107,742	....	5,093	1,651	46,779	44,109	441,857	52,207	115,000	609,064	....	....	40,100	649,164
SPICER	125,885	26,587	45,441	2,089	57,816	....	1,574	51,896	5,377	21,597	338,262	75,023	222,428	635,713	....	20,995	3,983	660,691
SPRING GROVE	82,547	88,206	30,475	....	55,495	49,637	....	67,725	22,597	100,265	496,947	50,426	88,863	636,236	....	140,000	84,017	860,253
ST. BONIFACIUS	74,277	234,435	62,775	4,547	136,816	11,561	....	10,942	536	37,782	573,671	7,105	118,000	698,776	....	....	117,595	816,371
STACY	52,836	16,129	22,947	1,292	14,882	287	....	18,069	12,178	35,551	174,171	881,023	30,000	1,085,194	....	....	15,000	1,100,194
STARBUCK	56,983	69,813	50,486	....	144,317	5,727	....	20,394	93,686	80,082	521,488	46,583	29,975	598,046	....	87,000	50,514	735,560
TONKA BAY	92,011	144,798	32,922	45,268	81,394	19,722	....	49,317	43,429	59,729	568,590	91,831	190,000	850,421	....	507	76,388	927,316
TRUMAN	57,520	65,951	36,607	100	101,161	1,217	328	42,297	77,533	94,369	477,083	85,811	243,853	806,747	....	....	324,110	1,130,857
TYLER	101,373	77,938	17,018	....	21,840	....	16,334	56,387	30,314	81,663	402,867	558,524	67,000	1,028,391	....	....	127,650	1,156,041
WINTHROP	85,354	89,777	30,077	300	107,641	79,476	4,119	13,589	23,109	22,378	455,820	167,261	45,000	668,081	....	....	....	668,081
YOUNG AMERICA	122,981	25,892	31,287	10,318	84,421	73,933	5,171	3,733	138,319	137,803	633,858	98,723	1,300,000	2,032,581	....	....	63,679	2,096,260
ZIMMERMAN	113,451	102,473	50,048	8,272	168,491	1,523	....	18,095	48,453	58,857	569,663	424,961	1,109,637	2,104,261	....	....	784,144	2,888,405
TOTAL	6,219,198	5,205,876	2,005,059	239,208	5,650,804	969,017	434,035	1,621,927	3,177,178	3,357,739	28,880,041	14,952,585	10,439,203	54,271,829	360,332	903,799	5,068,148	60,604,108
TYPE 4: 500 TO 1,000 IN POPULATION																		
ADAMS	50,649	43,850	14,787	....	50,625	34,797	3,130	8,215	17,981	167,662	391,696	1,116,527	80,000	1,588,223	....	....	81,076	1,669,299
ALDEN	37,139	26,913	3,904	....	18,069	2,112	....	10,082	65,675	28,132	192,026	19,864	235,000	446,890	....	....	2,989	449,879
ANBOY	37,245	37,536	14,561	151	50,791	....	....	1,734	3,498	27,525	173,041	43,302	800,000	1,016,343	....	29,966	233,762	1,280,071
ARGYLE	70,463	4,140	33,716	....	102,857	....	....	9,525	8,260	13,700	242,661	69,927	7,500	320,088	....	15,150	15,562	350,800
AVON	110,838	92,360	30,514	....	89,027	....	....	36,694	316	396,661	758,410	1,501,488	96,600	2,354,498	....	....	9,698	2,364,196
BALATON	72,717	65,226	23,927	940	48,578	....	568	9,400	21,973	33,375	276,704	623,279	55,000	954,983	....	....	54,109	1,009,092
BATTLE LAKE	49,725	108,055	9,288	734	43,539	870	....	15,142	32,250	....	259,603	11,298	....	270,901	....	....	....	270,901
BECKER	309,304	214,091	68,958	4,550	247,202	....	....	5,951	334,224	336,713	1,520,993	503,299	405,000	2,509,292	....	841,475	....	3,350,767
BELGRADE	47,072	42,573	23,748	....	71,624	51,564	2,897	2,864	33,451	....	275,793	38,335	....	314,128	....	....	....	314,128
BERTHA	26,679	37,038	8,415	....	43,572	396	....	146	30,647	1,069	147,962	48,576	7,000	203,538	....	....	6,020	209,558
BLACKDUCK	80,751	59,437	25,920	....	70,165	....	2,247	6,853	3,515	16,504	265,392	117,436	34,728	417,556	....	50,591	51,052	519,199
BOVEY	90,698	76,095	19,356	495	139,935	11,178	27,039	2,684	143,352	....	510,832	552,068	....	1,062,900	....	....	91,978	1,154,878
BREWSTER	21,469	....	16,422	....	13,202	21,062	....	1,807	7,567	30,915	112,444	44,046	18,000	174,490	....	....	43,290	217,780
BROOTEN	32,882	40,193	22,633	....	31,098	....	....	9,659	71,791	9,134	225,390	40,471	24,000	289,861	....	....	16,201	306,062
BROWERVILLE	54,800	28,983	36,051	....	72,118	....	....	....	42,027	62,182	296,161	358,060	24,500	678,721	....	....	5,248	683,969
BROWNS VALLEY	66,626	93,646	17,122	30,618	58,087	....	14,603	6,447	183	99,921	387,253	118,053	1,148,000	1,653,306	....	....	370,000	2,023,306
BROWNSDALE	29,085	17,919	7,657	....	26,232	....	2,802	1,795	5,480	12,070	103,040	118,373	14,000	235,413	....	....	....	235,413
BROWNTON	54,969	78,663	36,911	709	49,397	31,359	495	....	437	36,382	289,322	121,403	157,378	568,103	....	....	....	568,103
BUFFALO LAKE	51,381	35,152	1,000	....	58,294	....	....	13,722	3,710	13,177	176,436	3,104	54,000	233,540	....	108,000	....	341,540
BUHL	181,719	120,614	16,960	1,759	177,106	59,888	55,044	13,741	45,883	4,498	677,212	194,185	14,052	885,449	....	....	....	885,449
BUTTERFIELD	38,900	784	11,962	....	29,085	18,608	....	4,327	14,480	2,461	120,607	106,416	25,000	252,023	....	....	16,460	268,483
CARLTON	76,618	16,149	30,267	500	38,456	....	10,009	1,825	44,298	69,064	287,186	53,493	40,000	380,679	....	....	47,073	427,752
CARYER	90,013	6,282	39,169	2,498	57,918	....	....	7,087	18,023	2,615	223,605	148,969	15,400	387,974	....	....	50,434	438,408
CASS LAKE	71,528	218,276	54,559	3,919	153,817	3,761	6,952	5,294	18,147	2,850	539,103	161,590	3,000	703,693	....	15,922	13,426	733,041
CHOKIO	44,228	....	15,183	185	22,583	316	....	5,662	30,539	7,094	125,790	....	30,000	155,790	....	7,500	21,000	184,290
CLAREMONT	29,862	52,591	19,086	....	57,309	....	....	....	9,153	6,760	174,761	18,487	5,000	198,248	....	....	....	198,248
CLARISSA	50,794	39,361	10,590	....	53,584	....	....	6,331	4,019	24,505	189,184	34,443	7,000	230,627	....	....	18,078	248,705

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	FAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES	
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS		
																		ENTERPRISE FUNDS		GOVERNMENTAL FUNDS
TYPE 4: 500 TO 1,000 IN POPULATION																				
CLARKFIELD	1,003	176,066	66,704	58,845	24,647	3,875	....	340,845	47,924	388,769	19,454	558	40,157	27,342	563,647	208,303	....	....	116,239	888,189
CLARKS GROVE	684	144,568	22,876	26,073	....	815	....	85,721	....	85,721	14,328	....	51,016	7,981	185,934	....	....	15,000	7,438	208,372
CLEARBROOK	561	99,906	25,995	25,826	7,049	211	....	112,177	....	112,177	42,508	1,338	17,408	59,954	266,471	....	....	20,000	....	286,471
CLEARWATER	604	365,495	120,634	125,152	46,591	20,498	....	41,976	....	41,976	50,358	2,399	35,873	30,836	353,683	....	....	....	....	353,683
CLEVELAND	706	141,579	42,884	31,205	9,759	2,211	....	99,580	2,099	101,679	13,192	685	3,271	29,361	191,363	....	....	1	....	191,364
CLINTON	573	90,475	25,489	25,417	1,629	577	....	181,146	....	181,146	23,185	134	28,841	13,676	274,605	....	....	....	....	274,605
COLOGNE	564	221,571	61,807	64,618	36,228	8,486	....	69,532	....	69,532	30,943	1,017	3,917	32,744	247,485	....	....	8,200	....	255,685
COOK	675	143,068	75,701	69,340	....	1,704	45,072	173,576	243,544	462,192	130,712	3,419	22,849	5,725	695,941	....	....	55,000	6,255	757,196
COSMOS	615	130,777	42,114	42,668	32,291	3,746	....	144,183	....	144,183	29,621	3,303	33,276	1,461	290,549	....	....	1,776	10,808	303,133
COTTONWOOD	1,008	325,812	111,389	108,738	29,014	511	....	202,348	....	202,348	76,848	2,009	18,336	45,222	483,026	....	....	5,000	47,950	535,976
DANUBE	562	123,987	53,315	58,362	13,176	177	....	149,506	....	149,506	8,087	3,423	32,603	3,697	269,031	....	....	5,000	....	274,031
DEER RIVER	836	175,663	134,892	94,930	11,019	5,377	70,000	246,460	23,367	339,827	60,477	9,549	11,709	51,286	584,174	....	....	36,263	119,985	740,422
DEERWOOD	521	272,241	119,129	116,668	36,401	5,412	121,577	186,199	....	307,776	43,155	....	43,017	6,005	558,434	30,750	....	4,017	....	593,201
DELLWOOD	885	2,224,975	235,672	243,792	5,301	10,129	....	5,987	3,220	9,207	....	3,681	15,894	7,648	295,572	....	....	....	....	295,572
EAGLE BEND	534	110,793	36,143	29,379	12,868	364	....	167,195	....	167,195	16,309	3,992	29,423	46,333	305,863	285,000	....	5,000	....	595,863
EAST GULL LAKE	695	1,728,686	165,297	167,815	21,583	9,048	....	4,246	....	4,246	....	....	17,079	335	220,186	105,000	....	....	36,075	361,181
EDEN VALLEY	734	280,174	42,417	62,798	10,902	4,028	....	175,139	270	175,409	54,438	6,884	30,431	144,400	489,370	....	....	12,000	26,256	527,626
ELGIN	737	198,754	90,914	96,219	2,000	2,015	....	110,116	3,369	113,485	3,510	722	12,544	28,597	259,092	....	....	500	12,879	272,471
ELLENDALE	550	120,231	19,652	20,144	13,368	330	....	94,818	9,945	104,763	76,085	....	7,929	8,196	230,815	....	....	20,000	....	250,815
ELLSWORTH	580	81,035	46,397	37,694	....	158	465,426	250,609	....	716,035	4,184	....	55,068	17,198	830,337	....	....	313,731	....	1,144,068
ELMORE	706	124,217	47,484	46,754	26,400	870	....	210,853	2,120	212,973	11,903	5,445	13,063	16,050	333,458	....	....	....	27,749	361,207
EMILY	623	626,337	110,195	100,678	12,590	5,780	....	69,254	1,600	70,854	4,438	....	16,470	24,108	234,918	....	....	....	4,717	239,635
EVANSVILLE	566	142,494	23,494	19,841	1,933	3,678	2,000	93,380	....	95,380	10,750	208	11,820	7,380	150,990	....	....	....	1,000	151,990
FERTILE	850	166,988	78,828	81,307	28,422	1,500	....	167,129	....	167,129	24,390	887	12,020	80,820	396,475	....	....	1,000	48,076	445,551
FLOODWOOD	570	94,561	83,279	84,063	5,019	1,636	....	214,518	1,831	216,349	82,935	8,685	6,618	81,810	487,115	....	....	....	....	487,115
FREEPORT	559	162,899	47,614	47,639	19,856	5,022	....	114,037	....	114,037	40,066	323	20,680	3,739	251,362	155,000	....	8,000	....	414,362
GIBBON	713	161,728	71,417	71,417	4,423	6,536	2,369	234,766	3,917	241,052	13,970	99	23,228	31,562	392,287	....	....	....	....	392,287
GLENVILLE	780	163,650	66,707	66,051	38,594	3,332	8,745	92,615	....	101,360	33,800	632	25,745	5,915	267,429	....	....	4,576	50,645	322,650
GLYNDON	869	170,396	62,820	66,683	32,851	9,713	297,758	509,092	6,850	813,700	70,626	3,770	13,705	54,385	1,065,433	406,405	....	....	36,445	1,508,283
GOOD THUNDER	564	86,018	60,775	74,954	26,180	2,690	300	137,886	600	138,786	36,374	340	10,149	10,094	299,567	....	....	1,503	20,037	321,107
GOODHUE	668	236,085	76,709	76,061	7,831	7,580	....	131,713	....	131,713	13,716	1,771	6,327	112,722	357,721	....	....	10,032	12,996	380,749
GRACEVILLE	665	115,197	42,640	42,719	....	637	557,340	367,482	7,500	932,322	44,613	473	30,566	165,260	1,216,590	435,000	....	....	....	1,666,090
GRAND MEADOW	969	182,861	32,288	30,350	3,591	1,708	....	187,641	....	187,641	....	222	50,935	69,304	343,751	....	....	....	159,856	503,607
GREENBUSH	798	172,602	86,198	82,830	23,030	3,500	....	172,892	....	172,892	78,569	3,739	24,297	112,661	501,518	....	....	....	....	501,518
GREENWOOD	602	1,207,368	223,592	231,472	51,973	17,264	....	....	21,952	21,952	19,318	16,717	20,177	20,269	399,142	....	....	....	15,828	414,970
GROVE CITY	581	92,178	35,968	36,786	821	368	....	164,122	2,081	166,203	39,116	2,075	5,018	19,539	269,926	....	....	500	....	270,426
HALSTAD	610	140,535	55,558	66,933	36,536	3,619	....	136,118	....	136,118	8,838	3,123	12,479	109,477	377,123	....	....	1,000	....	378,123
HANCOCK	718	142,443	64,032	66,829	4,415	231	....	137,204	....	137,204	38,101	3,085	2,589	18,958	271,412	....	....	18,000	20,108	309,520
HANOVER	863	396,596	74,433	83,591	12,968	37,280	....	53,574	....	53,574	54,993	500	22,016	60,811	325,733	....	....	....	17,958	343,691
HARRIS	876	380,808	69,378	65,744	....	3,601	....	44,793	....	44,793	4,614	3,105	13,007	11,320	146,184	....	....	....	....	146,184
HERDERSON	748	123,118	68,095	75,059	44,133	6,342	73,000	210,534	2,549	286,083	42,318	2,477	12,723	44,982	514,117	32,000	....	....	101,000	647,117
HENDRICKS	682	156,703	45,410	44,843	....	1,092	....	401,733	....	401,733	31,851	1,963	13,417	61,711	556,610	....	....	....	8,630	565,240
HENNING	737	163,958	73,517	89,800	....	1,512	....	172,442	334	172,776	14,047	1,517	22,245	81,345	383,242	147,000	....	....	46,952	577,194
HERON LAKE	790	154,306	54,779	54,425	....	1,144	....	177,656	6,191	183,847	25,006	2,111	13,646	14,266	294,445	....	....	37,150	....	331,595
HILLS	608	139,093	33,322	36,123	2,791	223	....	108,710	....	108,710	16,151	165	14,404	12,003	190,570	....	....	500	....	191,070
HILLTOP	749	306,187	83,274	210,350	....	19,015	....	63,642	11,681	75,323	....	4,232	....	72,709	381,629	....	....	....	....	381,629

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
CLARKFIELD	87,439	43,622	21,686	....	125,273	....	14,158	23,606	19,131	46,676	381,591	80,462	330,892	792,945	....	....	116,239	909,184
CLARKS GROVE	21,306	36	13,328	....	27,906	....	....	3,092	4,555	....	70,223	25,756	....	95,979	....	15,000	7,438	118,417
CLEARBROOK	54,756	36,740	22,548	....	37,521	....	....	62,810	....	26,069	240,444	31,608	10,000	282,052	....	....	....	282,052
CLEARWATER	48,008	5,709	41,079	11,835	18,871	25,044	....	7,761	....	21,367	179,674	107,870	21,000	308,544	....	....	....	308,544
CLEVELAND	55,716	10,202	24,301	....	33,589	....	....	5,337	....	5,506	134,651	85,288	....	219,939	....	....	....	219,939
CLINTON	23,549	1,685	7,071	....	81,237	14,267	....	....	17,438	....	145,247	14,538	....	159,785	....	35,800	....	195,585
COLOGNE	62,249	6,374	31,145	478	66,262	....	....	5,575	....	28,317	200,400	26,730	40,000	267,130	....	....	....	267,130
COOK	51,029	104,276	30,852	620	56,351	....	7,336	12,466	21,922	3,362	288,214	420,870	10,000	719,084	....	....	6,255	725,339
COSMOS	39,931	47,514	10,062	....	40,386	26,193	3,506	18,041	....	13,189	198,822	22,692	50,000	271,514	....	....	10,808	282,322
COTTONWOOD	63,800	54,000	25,918	....	91,149	51,537	....	19,133	....	19,262	324,087	43,267	41,645	409,799	....	926	47,950	458,675
DANUBE	32,570	44,660	11,756	1,311	23,593	1,332	....	3,756	20,258	31,340	178,576	3,093	42,000	223,669	....	....	....	223,669
DEER RIVER	91,836	147,935	45,785	3,687	61,351	....	....	17,136	13,452	35,605	416,787	78,394	6,000	501,181	....	42,985	119,985	664,151
DEERWOOD	77,819	26,515	31,075	....	104,531	....	....	9,035	28,695	29,083	306,753	247,191	46,049	599,993	....	....	....	599,993
DELLWOOD	81,476	64,244	38,436	8,037	65,012	4,670	....	....	....	1,667	263,542	....	10,000	273,542	....	....	....	273,542
EAGLE BEAD	47,780	39,052	40,269	....	67,112	....	1,472	2,790	14,234	29,590	242,299	49,920	25,000	317,219	....	....	....	317,219
EAST GULL LAKE	35,625	....	26,008	....	25,714	....	....	3,246	1,310	22,746	114,649	86,718	25,000	226,367	....	....	36,875	262,442
EDEN VALLEY	70,566	36,657	45,383	14,175	72,576	2,461	....	12,987	60,174	18,511	333,490	58,740	35,000	427,230	....	2,916	26,256	456,402
ELGIN	62,944	30,002	7,784	3,799	23,122	246	....	7,278	26,309	1,905	163,389	28,000	34,324	225,713	....	42,000	12,879	280,592
ELLENDALE	33,420	27,422	9,983	360	26,633	17,588	....	7,553	8,496	24,294	155,749	137,637	25,000	318,386	....	....	....	318,386
ELLSWORTH	50,422	3,922	10,601	....	43,532	....	....	207	9,029	30,852	148,565	758,367	....	906,932	....	12,567	....	919,499
ELMORE	77,441	21,325	16,458	....	60,591	2,199	6,038	3,180	44,706	11,725	243,663	136,620	10,000	390,283	....	....	27,749	418,032
EMILY	51,335	....	20,412	2,118	69,241	733	....	7,774	18,979	7,109	177,701	32,416	10,118	220,235	....	....	4,717	224,952
EVANSVILLE	21,299	4,004	19,113	....	24,311	....	150	754	24,246	....	93,877	....	....	102,155	....	115,000	....	217,155
FERTILE	92,818	35,452	13,897	72	73,739	....	....	2,125	74,951	40,755	333,809	10,726	35,425	379,960	....	....	48,076	428,036
FLOODWOOD	91,868	128,043	46,694	1,031	41,016	....	....	5,979	18,023	15,796	348,450	4,544	9,000	361,994	....	5,838	....	367,832
FREESPORT	33,655	12,055	49,353	....	47,114	680	....	5,523	....	2,611	150,991	148,419	23,000	322,410	....	1,182	....	323,592
GIBBON	48,891	45,920	27,924	....	123,180	....	2,356	17,154	41,570	20,692	327,687	42,649	40,000	410,336	....	....	....	410,336
GLENVILLE	38,744	30,728	16,606	....	22,085	....	....	5,668	....	53,144	166,975	112,386	77,774	357,135	....	7,565	50,645	415,345
GLYNDON	46,507	46,460	32,776	5,783	39,777	42,656	....	14,142	31,506	30,150	289,757	1,163,955	51,500	1,505,212	....	....	36,445	1,541,657
GOOD THUNDER	39,661	42,627	40,380	....	31,322	16,000	....	12,745	256	39,915	222,906	940	30,141	253,987	....	....	20,037	274,024
GOODHUE	21,718	45,056	15,987	....	52,473	20,763	....	24,676	26,004	6,848	213,525	60,870	20,310	294,705	....	24,179	12,996	331,880
GRACEVILLE	33,101	50,698	7,507	48	58,251	613	9,172	4,000	38,336	70,938	272,664	1,419,632	472,000	2,164,296	....	11,000	14,500	2,189,796
GRAND MEADOW	46,870	35,686	1,071	1,265	48,947	829	10,224	10,168	79,183	19,982	254,225	57,652	145,000	456,877	....	143,861	159,856	760,594
GREENBUSH	50,724	49,656	11,499	14,040	44,982	....	2,831	24,000	38,429	18,295	254,456	51,567	43,842	349,865	....	....	....	349,865
GREENWOOD	75,633	79,109	14,411	17,783	31,761	8,512	....	3,984	9,770	14,569	255,532	16,728	25,000	297,260	....	....	15,028	313,088
GROVE CITY	36,607	53,856	13,224	11,183	30,242	39,781	462	7,574	71,727	2,994	267,650	5,880	25,000	298,530	....	....	....	298,530
HALSTAD	25,248	38,205	15,991	4,605	38,525	145	....	2,943	37,368	135,483	298,513	5,571	83,000	387,084	....	....	....	387,084
HANCOCK	42,957	41,768	13,281	....	39,249	40,628	9,006	9,113	1,484	8,408	205,894	21,982	21,200	249,076	....	....	20,108	269,184
HANOVER	86,288	11,484	27,463	15,347	25,086	4,390	....	16,027	36,170	11,575	233,830	83,885	2,000	319,715	....	....	17,958	337,673
HARRIS	43,759	10,082	11,062	....	11,349	1,527	....	5,554	9,395	....	92,728	136,196	....	228,924	....	....	....	228,924
HENDERSON	66,011	63,872	27,288	5,219	62,490	37,278	2,191	12,282	54,170	56,148	386,949	327,831	19,221	734,001	....	....	101,000	835,001
HENDRICKS	64,100	31,561	6,927	....	65,149	37,766	2,500	8,449	7,539	3,155	227,146	288,901	14,000	530,047	....	....	8,630	538,677
HENNING	49,461	64,740	28,878	....	56,282	548	....	3,439	128,365	23,485	355,198	58,833	155,000	569,031	....	1,307	46,952	617,290
HERON LAKE	57,383	64,005	17,901	....	58,861	....	4,936	4,389	150	11,800	219,425	67,188	29,200	315,813	....	....	....	315,813
HILLS	45,042	21,312	22,393	....	16,529	....	....	7,403	582	3,139	116,400	26,978	1,150	144,528	....	13,156	....	157,684
HILLTOP	90,044	103,579	38,129	3,285	27,539	6,724	....	....	82,276	20,396	371,972	....	25,000	396,972	....	....	....	396,972

TYPE 4: 500 TO 1,000 IN POPULATION

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
HINCKLEY	947	578,580	155,002	223,146	1,563	11,818	6,592	550,453	....	565,045	29,932	4,200	47,998	96,590	980,292	....	....	40,000	91,378	1,111,670
HOFFMAN	636	140,942	33,276	32,655	1,436	1,306	....	99,094	....	99,094	75,614	886	13,834	25,324	250,149	....	....	....	72,013	322,162
HOKAH	692	123,537	113,280	112,669	10,684	2,764	....	187,846	1,310	189,156	20,697	459	32,932	28,670	398,831	....	....	2,560	785,489	1,186,000
HOLDINGFORD	559	127,574	70,062	67,435	30,177	858	13,232	157,406	....	170,638	27,368	....	41,630	32,126	370,232	....	....	15,047	280,528	665,807
IRONTON	558	122,756	56,432	42,667	....	4,153	....	195,781	146,222	342,003	1,199	....	19,325	33,047	442,394	....	....	....	....	442,394
ISLE	570	296,915	71,752	70,362	54,298	1,746	179,405	146,022	....	325,427	24,595	4,525	20,468	38,363	539,784	520,000	....	133,743	364,708	1,558,235
IVANHOE	746	146,623	31,392	31,473	1,262	985	....	170,709	4,250	174,959	19,475	449	8,949	7,001	244,553	....	....	7,000	22,919	274,472
JASPER	596	136,695	28,044	28,395	30	321	....	124,193	....	124,193	17,173	899	5,627	19,362	196,000	....	....	1,000	....	197,000
KANDIYOHI	511	120,540	17,929	13,253	43,429	3,355	....	55,288	....	55,288	46,176	....	28,614	4,336	194,451	274,705	....	40,000	....	589,156
KARLSBAD	876	250,624	125,792	126,453	57,921	1,270	121,240	158,043	....	279,283	29,600	3,540	46,263	42,775	587,105	475,000	....	....	5,841	1,067,946
KASOTA	658	125,657	12,445	15,641	5,018	4,987	....	65,904	2,159	68,063	21,887	577	21,487	48,349	185,929	....	....	....	....	185,929
KERKHOVEN	736	165,009	33,534	32,899	....	809	....	140,631	7,951	148,582	74,035	990	44,122	40,615	342,132	....	....	21,436	....	363,568
KIESTER	603	120,792	36,274	40,796	2,724	1,114	....	164,479	....	164,479	1,933	15	2,282	20,777	234,120	....	....	100	1,437	235,657
KIMBALL	698	201,156	110,819	103,352	2,685	7,503	....	81,970	....	81,970	68,511	4,896	30,476	14,150	313,543	....	....	....	14,142	327,685
LAKE BENTON	695	151,705	42,631	34,898	11,523	1,192	....	350,404	....	350,404	6,058	1,811	37,964	37,720	481,570	....	....	....	6,733	488,303
LAKE PARK	641	152,127	43,276	38,938	....	425	....	126,900	....	126,900	23,908	1,795	6,041	39,769	237,776	....	....	41,350	....	279,126
LAKE SHORE	699	1,422,594	309,599	309,607	20,789	16,052	....	4,783	....	4,783	1,407	....	24,172	2,022	378,832	....	....	....	40,408	419,240
LANBERTON	971	238,615	83,427	81,341	10,734	2,609	....	238,355	....	238,355	35,551	313	25,838	22,754	417,575	....	....	9,500	19,831	446,906
LANDFALL	667	107,239	....	66,884	....	183	....	6,467	11,805	18,272	100	2,250	907	6,465	95,061	....	....	....	....	95,061
LANESBORO	855	176,797	52,434	54,815	7,059	6,757	....	233,417	....	233,417	40,763	3,055	27,992	3,913	377,771	....	....	12,000	157	389,928
LEROY	902	222,862	45,776	61,326	11,342	1,571	....	145,795	....	145,795	5,152	400	33,319	25,706	284,611	....	....	23,615	20,700	328,926
LILYDALE	501	1,135,397	169,117	210,783	....	8,755	....	....	6,776	6,776	....	6,253	16,191	5,257	254,015	....	....	....	....	254,015
LITTLEFORK	842	102,240	36,354	35,884	42,293	2,814	....	113,278	19,420	132,698	22,766	764	42,244	35,793	315,256	....	....	40,000	6,400	361,656
LYLE	502	77,652	32,254	32,250	12,805	433	272,534	309,549	....	582,083	848	106	42,571	23,750	694,846	....	....	22,389	6,343	723,576
MABEL	750	144,654	50,208	53,783	17,507	1,671	....	229,672	....	229,672	56,550	2,298	23,296	59,763	444,540	....	....	151,910	65,425	661,875
MADISON LAKE	646	132,258	51,317	64,996	50,639	6,830	250	125,698	660	126,608	57,705	7,323	12,579	12,087	338,767	14,000	....	32,000	....	384,767
HANTORVILLE	899	209,114	55,001	55,923	57,360	5,104	98,264	105,470	2,462	206,196	17,281	1,112	22,423	29,539	394,938	....	....	1,000	....	395,938
HARBLE	616	83,529	40,362	34,312	....	....	....	380,473	81,519	461,992	47,095	2,304	16,662	....	562,365	....	....	....	....	562,365
HARINE ON ST CROIX	602	651,687	177,776	197,724	....	1,454	....	24,393	11,466	35,859	77,266	892	8,219	19,854	341,268	....	....	....	186,420	527,688
HAZEPPA	727	147,549	18,079	23,185	4,660	6,054	....	141,446	2,000	143,446	13,251	2,424	36,028	121,369	350,417	....	....	31,587	....	382,004
MC INTOSH	673	121,436	46,795	47,786	....	1,732	....	136,839	....	136,839	42,822	683	25,362	31,545	286,769	....	....	....	11,180	297,949
MEDFORD	737	198,049	63,314	65,270	35,457	5,372	....	145,646	89,867	235,513	19,312	25	34,177	90,350	485,476	217,759	....	15,000	....	718,235
MINNESOTA LAKE	678	161,456	76,028	73,384	19,767	1,338	24,880	222,959	....	247,839	4,206	620	26,100	11,853	385,107	....	....	....	6,000	391,107
MINNETONKA BEACH	571	1,689,470	288,393	291,458	32	9,900	....	542	5,619	6,161	33,787	6,920	22,627	11,636	382,601	....	....	....	....	382,601
MORGAN	962	207,646	102,606	101,100	745	1,150	....	341,469	5,412	346,881	52,536	3,448	23,074	80,113	609,047	....	....	67,899	2,661	679,607
MORRISTOWN	791	147,294	56,447	62,206	5,036	8,566	225,100	158,534	....	383,634	37,679	6,697	20,449	34,369	558,636	....	....	....	....	558,636
NEW LONDON	988	259,893	84,153	128,120	14,096	3,060	....	151,928	....	151,928	101,396	3,325	14,600	28,759	445,284	....	....	....	....	445,284
NEW YORK HILLS	951	255,662	60,087	69,874	12,598	1,172	....	305,746	....	305,746	25,934	7,150	10,622	12,437	445,533	....	....	112,000	89,104	646,637
NICOLLET	798	197,241	39,186	43,322	10,430	4,860	....	115,142	....	115,142	755	....	8,072	3,137	185,718	....	....	8,208	25,189	219,115
OGILVIE	519	79,286	20,127	31,247	....	2,549	309,961	102,683	....	412,644	17,165	1,641	15,320	7,464	488,030	....	....	8,000	7,500	503,530
ORANIA	692	157,799	32,633	31,322	56,820	2,928	....	94,432	....	94,432	27,169	....	33,577	69,807	316,055	71,385	....	....	....	387,440
ORONOCO	769	259,595	25,178	25,203	....	570	....	83,140	....	83,140	16,014	730	6,953	73,107	204,817	....	....	9,000	32,429	246,246
PARKERS PRAIRIE	949	184,419	59,389	60,583	33,441	987	....	149,643	....	149,643	21,447	3,491	30,833	3,291	303,716	....	3,470	30,602	93,673	431,461
PEQUOT LAKES	856	505,528	128,738	134,237	2,231	6,436	....	132,423	935	133,358	29,174	8,065	43,987	33,220	390,708	....	....	....	12,200	402,908
PIKE RIVER	855	317,469	78,272	123,790	4,138	2,846	....	168,436	8,031	176,467	36,365	8,698	14,915	17,277	384,496	....	9,317	49,213	452,349	
PRINSBURG	498	155,445	32,618	15,922	3,924	50	....	87,862	....	87,862	7,407	35	24,126	3,468	142,794	....	....	....	....	142,794

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE A: 500 TO 1,000 IN POPULATION	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES	
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS				OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS		
HINCKLEY	138,500	63,277	27,016	11,005	87,728	....	7,368	29,825	39,575	85,083	489,377	497,553	32,000	1,018,930	....	16,619	91,378	1,126,927
HOFFMAN	33,939	23,193	10,416	....	32,113	42,553	....	18,136	....	3,158	163,508	74,414	20,000	257,922	....	....	72,013	329,935
HOKAN	49,403	33,316	18,286	2,047	65,284	34,117	6,822	18,555	25	41,190	261,045	126,093	18,000	405,138	....	4,300	785,489	1,194,927
HOLDINGFORD	99,462	34,128	18,550	....	71,360	....	....	4,606	3,031	139,992	371,129	765,761	85,000	1,221,890	....	14,171	280,528	1,516,589
IRONTON	53,025	39,723	16,276	158	93,664	....	3,859	7,696	55,417	8,840	278,658	148,600	11,144	438,402	....	....	....	438,402
ISLE	41,550	55,969	12,018	....	46,013	812	....	4,471	152,849	100,723	414,405	80,395	820,979	1,315,779	....	....	364,708	1,680,487
IVANHOE	42,856	36,272	25,272	....	44,985	2,063	6,556	30,355	24,139	775	213,273	37,289	....	250,562	....	....	22,919	1,680,487
JASPER	82,276	19,208	14,506	....	38,379	....	....	4,974	2,296	....	161,639	22,422	....	184,061	....	....	....	184,061
KANDIYOHI	49,494	....	35,524	....	19,686	....	....	5,308	29,497	5,033	144,542	124,368	15,000	283,910	....	....	....	283,910
KARLSTAD	59,091	12,834	20,532	120	65,225	1,816	....	7,022	160,046	95,094	429,780	185,463	704,576	1,319,819	....	....	5,841	1,325,660
KASOFA	41,214	....	21,953	....	41,030	....	....	13,273	....	....	117,470	29,875	....	147,345	....	....	....	147,345
KERKROVEN	88,769	49,387	20,584	1,377	42,709	34,193	8,296	24,012	....	19,697	289,024	5,127	31,000	325,151	....	....	....	325,151
KIRSTER	47,787	24,873	7,148	....	46,457	5,662	960	6,603	1,195	....	140,685	117,433	....	258,118	....	....	1,437	259,555
KIMBALL	56,628	43,429	38,157	813	46,769	26,419	....	3,513	....	10,109	225,837	18,998	19,000	263,835	....	3,000	14,142	280,977
LAKE BENTON	45,938	37,099	13,996	182	55,361	....	8,000	18,834	35,714	40,949	256,073	221,095	35,000	512,168	....	....	6,733	518,901
LAKE PARK	28,349	43,170	23,867	167	9,452	871	....	7,778	19,054	6,400	139,108	96,301	20,000	255,409	....	21,000	....	276,409
LAKE SHORE	116,881	58,715	17,848	462	34,861	....	....	6,618	15,264	13,418	264,067	15,806	50,000	329,873	....	....	40,408	370,281
LAMBERTON	47,310	62,352	26,780	261	61,170	463	4,852	28,634	12,997	36,959	281,778	11,260	50,221	343,259	....	22,000	19,831	385,090
LANDFALL	84,149	77,427	15,697	8,911	9,461	22,906	....	3,450	11,629	....	233,630	....	....	233,630	....	....	....	233,630
LANESBORO	110,134	37,948	22,892	26	89,742	....	10,253	43,113	....	34,150	348,258	43,467	18,000	409,725	....	....	157	409,882
LEROY	62,007	22,108	14,496	....	88,278	839	16,968	13,689	25,023	17,805	262,013	....	25,000	287,013	....	....	20,700	307,713
LILYDALE	42,390	94,748	19,450	....	1,795	4,503	....	....	7,440	5,115	175,441	....	25,000	200,441	....	....	....	200,441
LITTLEFORK	90,661	48,900	4,430	114	71,412	....	....	26,755	412	21,433	264,117	4,125	15,000	283,242	....	4,561	6,400	294,203
LYLE	20,337	1,702	9,414	369	39,849	....	....	3,167	50,471	72,039	197,348	583,362	52,371	833,081	....	....	6,343	839,424
HABEL	59,801	71,586	18,961	7,766	74,400	34,579	9,735	20,104	1,065	131,533	429,530	66,257	54,800	550,587	....	....	65,425	616,012
MADISON LAKE	58,320	37,855	22,223	1,024	46,541	21,523	....	2,385	7,364	66,187	263,422	26,616	75,000	365,038	....	....	....	365,038
HANTORVILLE	82,570	42,200	19,463	....	39,708	....	....	13,424	....	15,499	212,872	268,464	545,000	1,026,336	....	....	....	1,026,336
HARBLE	88,260	91,835	39,865	....	127,925	33,851	23,089	8,298	40,143	....	453,266	64,154	....	517,420	....	....	....	517,420
HARINE ON ST CROIX	54,767	5,526	17,551	1,314	28,010	52,318	....	7,718	42,050	....	209,254	128,745	....	337,999	....	7,697	186,420	532,116
HAZEPPA	48,110	24,365	12,957	30	64,143	3,521	....	....	6,557	340	160,023	91,802	15,975	267,800	....	....	....	267,800
MC INTOSH	72,372	22,866	15,000	....	57,532	....	27	10,520	11,848	25,195	215,360	111,610	20,588	347,558	....	....	....	347,558
MEDFORD	64,097	37,545	23,765	474	46,762	....	....	24,303	....	70,776	267,722	304,784	66,000	638,506	....	....	....	638,506
MINNESOTA LAKE	52,778	45,875	20,821	....	66,335	....	2,680	7,385	2,696	34,751	233,321	56,475	110,000	399,796	....	....	6,000	405,796
MINNETONKA BEACH	78,276	64,373	22,664	4,560	82,808	58,008	....	3,789	8,876	2,145	325,419	16,455	65,000	406,874	....	....	....	406,874
MORGAN	139,214	78,146	25,675	881	133,003	30,434	18,677	5,275	15,916	44,911	492,132	82,302	35,000	609,434	....	40,000	2,661	652,095
MORRISTOWN	59,810	47,469	27,239	172	46,702	24,309	....	10,504	24,397	9,757	250,359	443,131	15,000	708,490	....	....	....	708,490
NEW LONDON	40,584	93,702	65,298	3,591	70,081	521	6,540	21,978	14,261	20,797	337,353	184,263	31,000	552,616	....	....	....	552,616
NEW YORK MILLS	87,988	96,441	15,260	....	74,833	....	16,486	32,296	18,736	49,275	391,315	42,803	84,000	518,118	....	39,663	89,104	646,885
NICOLLET	36,572	....	13,537	....	77,104	....	....	....	17,711	1,980	146,904	31,914	5,000	183,818	....	....	25,189	209,007
OGILVIE	60,454	12,875	17,774	....	30,343	....	....	3,025	31,343	21,373	177,987	614,765	5,000	797,752	....	15,000	7,500	820,252
ONAMIA	55,488	41,972	26,719	....	9,115	....	....	2,020	20,062	38,374	193,750	96,364	15,000	305,114	....	....	....	305,114
ORONOCCO	55,098	21,657	22,527	....	29,781	568	....	23,185	1,874	228	154,918	15,574	6,379	176,871	....	....	32,429	209,300
PARKERS PRAIRIE	45,536	48,058	12,517	140	52,803	....	....	35,500	7,074	21,990	223,618	22,155	31,813	277,586	6,470	....	93,673	377,259
PEQUOT LAKES	67,359	87,622	46,571	3,132	31,337	2,476	....	10,909	46,034	875	296,315	73,135	10,000	379,450	....	....	12,200	391,650
PINE RIVER	47,491	79,450	41,707	5,198	50,735	....	8,002	7,747	55,000	30,808	326,138	50,246	30,000	406,384	....	....	9,323	415,707
PRINSBURG	44,854	1,511	9,603	....	17,675	....	....	10,160	1,468	....	85,271	27,549	....	112,820	....	....	....	112,820

CLASSIFICATION OF CITY REVENUES (PRECRIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS			
																		ENTERPRISE FUNDS		GOVERNMENTAL FUNDS	
TYPE 4: 500 TO 1,000 IN POPULATION																					
RANDALL	575	109,650	29,550	29,236	....	384	700,151	308,257	....	1,008,408	5,762	5,328	51,084	30,242	1,130,444	....	....	....	7,000	1,137,444
RAYMOND	660	143,096	42,035	42,035	43,890	1,240	....	135,711	....	135,711	6,984	100	22,146	10,573	262,679	....	....	....	....	262,679
RICE	624	330,674	79,596	162,343	41,084	8,961	....	36,898	1,372	38,270	33,824	4,749	40,852	29,496	359,579	....	29,431	....	37,908	426,918
RICHMOND	995	294,435	75,743	46,659	6,696	6,963	....	165,772	....	165,772	31,847	3,014	17,060	46,287	324,298	....	....	....	....	324,298
ROCKVILLE	578	165,427	48,144	44,770	12,449	3,130	....	46,529	....	46,529	33,197	161	14,154	5,516	159,906	....	....	....	....	159,906
ROGERS	707	841,317	146,986	304,784	175,685	20,825	13,687	21,727	17,843	53,257	66,233	11,237	17,631	24,734	674,386	....	....	75,000	17,354	766,740
ROLLINGSTONE	709	165,087	54,608	53,251	33,473	5,370	....	91,534	....	91,534	12,497	....	23,681	20,973	240,779	240,000	....	1,000	47,600	529,459
ROYALTON	806	205,453	49,364	50,852	20,404	8,944	32,000	79,225	....	111,225	14,275	5,809	12,061	11,792	235,362	300,000	....	17,000	25,000	577,362
RUSHFORD VILLAGE	605	206,855	75,668	75,198	10,717	2,151	....	63,539	....	63,539	16,454	82	5,547	4,672	178,360	....	....	....	....	178,360
SACRED HEART	600	128,421	56,491	59,431	3,578	494	....	184,617	....	184,617	8,939	4,003	10,491	19,273	290,826	....	....	10,000	4,790	305,616
SCANLON	870	269,594	63,543	64,845	....	15,156	....	261,183	....	261,183	8,129	612	29,664	14,052	393,641	....	....	....	15,000	408,641
SEBKA	659	126,748	36,242	37,915	....	411	....	202,207	....	202,207	38,914	2,942	19,033	25,600	327,022	120,000	....	....	20,001	467,023
SILVER LAKE	763	191,640	49,334	49,759	2,336	1,552	....	198,833	2,726	201,559	77,051	2,679	9,110	55,377	399,423	....	....	....	12,674	424,120
ST. CLAIR	634	117,676	22,477	17,535	74	353	....	91,876	31,200	123,076	2,699	430	8,415	41,833	194,415	....	....	....	13,299	207,714
ST. STEPHEN	619	149,242	26,028	37,348	....	5,784	....	61,981	....	61,981	31,690	121	3,049	29,828	169,801	....	....	....	2,500	172,301
STEPHEN	706	227,974	81,357	78,123	20,189	504	....	108,873	....	108,873	15,728	403	3,215	106,785	333,820	....	....	60,000	7,441	401,261
STEWART	564	153,210	67,407	72,161	4,918	1,829	....	212,628	....	212,628	35,774	804	17,827	11,592	357,533	....	....	....	3,800	365,469
STOCKTON	538	98,455	23,901	24,175	9,242	2,026	....	26,500	....	26,500	816	....	16,874	16,230	95,863	....	....	....	1,000	120,974
TAYLORS FALLS	704	362,275	73,429	66,806	26,001	4,156	....	429,137	....	429,137	5,000	3,897	9,333	47,502	591,832	51,435	....	....	....	643,267
TOWER	499	98,120	41,373	35,256	....	10,939	....	446,776	....	446,776	124,297	100	42,600	42,539	702,507	....	....	....	7,000	709,507
TRINITY	750	172,803	87,791	94,252	143,439	225	....	210,703	....	210,703	15,884	165	35,602	77,032	577,302	....	....	....	1	577,303
TWIN VALLEY	821	153,654	26,645	28,257	8,169	728	....	252,683	....	252,683	11,218	2,897	28,176	55,875	388,003	....	....	....	5,000	413,003
ULEN	553	89,330	31,404	30,681	6,801	769	....	118,117	546	118,663	13,869	69	15,640	6,208	192,700	....	....	....	....	192,700
VERMILLION	510	168,017	36,071	57,772	....	3,100	....	26,201	....	26,201	725	74	904	1,641	90,417	....	....	....	....	90,417
VERDALE	560	151,883	37,360	39,653	....	59	....	76,488	....	76,488	18,515	1,651	5,545	10,441	152,352	....	....	....	31,000	183,352
WABASSO	678	186,809	49,657	62,407	7,849	2,575	....	163,963	1,000	164,963	72,266	2,655	90,936	69,678	473,409	....	....	....	19,669	493,078
WALKER	936	523,774	215,894	205,269	14,858	5,593	....	271,869	6,476	278,345	133,111	6,581	210,310	44,077	978,144	....	....	....	25,000	1,163,113
WALNUT GROVE	622	173,004	66,942	65,723	10,056	380	....	164,612	....	164,612	51,523	2,877	12,540	18,112	325,823	....	....	....	9,303	335,126
WANAMINGO	851	296,370	85,423	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION											....	....	....	....	....
WATKINS	852	214,859	99,035	125,537	309	6,600	147,342	147,342	83,152	4,963	55,869	202,275	626,047	87,905	713,952
WAVERLY	593	275,183	135,343	123,228	55,991	4,013	255,491	164,654	420,145	8,568	63,327	17,829	693,101	913,933	55,000	1,114,358	2,776,392
WELCOME	788	181,955	69,485	110,785	2,928	173,186	173,186	6,200	443	25,528	34,170	353,240	24,950	13,174	391,364
WEST CONCORD	876	170,511	65,185	64,109	409	6,781	165,970	12,649	185,400	45,844	524	11,494	19,678	327,458	1,735	17,390	346,583
WESTBROOK	849	193,370	57,246	60,589	35,346	4,005	....	244,554	....	244,554	82,823	989	57,510	21,751	507,567	....	....	....	24,000	531,567
WILLERNIE	584	227,359	39,349	63,370	....	7,596	....	65,497	....	65,497	7,553	1,537	11,544	10,155	167,252	....	....	....	....	167,252
TOTAL	108,719	71,364,628	13,918,425	15,089,916	2,586,769	604,993	4,689,749	25,198,650	1,351,219	31,239,618	4,599,897	358,817	3,992,827	5,498,602	63,971,439	12,495,348	42,218	2,361,975	6,031,197	84,902,677	
TYPE 5: UNDER 500 IN POPULATION																					
AKEY	398	105,916	30,551	31,884	....	314	....	60,124	640	60,764	11,966	8,150	1,303	8,522	122,903	....	....	....	48,844	171,747
ALBERTA	136	31,059	9,988	17,906	....	1,634	....	15,583	....	15,583	....	....	2,201	896	38,220	....	....	....	....	38,220
ALDRICH	69	21,226	875	903	....	3,540	....	916	....	916	....	....	1,279	11,322	17,960	....	....	....	....	17,960
ALPHA	100	26,979	8,683	8,122	....	....	....	2,865	32,071	....	34,936	3,823	....	7,045	55,713	....	....	....	....	55,713

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES											OTHER USES				TOTAL EXPENDITURES & OTHER USES		
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS		LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES		TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
					SANITATION	SAFETY												
TYPE 4: 500 TO 1,000 IN POPULATION																		
RANDALL	86,790	27,753	9,303	....	16,202	14,369	....	5,507	27,528	48,840	236,372	1,276,707	....	1,513,079	....	....	7,000	1,520,079
RAYMOND	27,950	....	8,362	....	40,882	364	1,148	7,606	11,629	49,157	147,098	30,000	50,000	227,098	....	10,000	....	237,098
RICE	55,809	11,833	29,172	2,622	26,599	850	....	6,130	33,459	55,795	222,269	83,386	45,200	350,855	29,500	....	37,908	418,263
RICHMOND	63,318	63,896	35,950	150	26,480	....	....	2,691	15	....	192,500	82,301	....	274,801	....	....	....	274,801
ROCKVILLE	29,988	....	17,320	....	22,877	....	....	....	....	6,087	76,272	26,153	12,000	114,425	....	....	....	114,425
ROGERS	138,885	41,260	54,303	4,302	59,889	4,258	....	11,977	32,496	123,963	471,333	399,781	85,000	956,114	....	....	17,354	973,468
ROLLINGSTONE	39,959	4,146	14,176	680	34,081	....	....	9,763	4,399	42,530	149,734	217,136	42,000	408,870	....	....	47,680	456,550
ROYALTON	80,071	36,759	15,553	....	8,344	410	0,007	32	....	42,156	191,332	178,659	19,000	388,991	....	....	25,000	413,991
RUSHFORD VILLAGE	38,407	2,098	2,482	1,490	42,120	20,373	....	1,203	7,600	13,655	129,428	8,300	26,667	164,395	....	2,382	....	166,777
SACRED HEART	64,614	41,813	23,440	1,057	63,310	1,165	....	2,299	58	7,248	205,004	31,419	15,000	251,423	....	31,346	4,790	287,559
SCANLON	134,552	48,261	13,451	55	43,085	....	....	11,965	13,312	760	265,441	33,715	5,000	304,156	....	80,600	15,000	399,756
SEBKA	43,969	77,702	28,238	....	85,220	....	....	19,286	16,111	2,028	272,554	172,102	....	444,656	....	....	....	444,656
SILVER LAKE	73,802	93,617	30,261	115	57,096	45,321	....	25,430	15,476	5,076	346,194	43,184	35,000	424,378	....	....	12,023	436,401
ST. CLAIR	21,179	15,673	7,141	....	56,970	....	....	....	38,894	150	140,007	124,273	183	264,463	....	....	....	264,463
ST. STEPHEN	49,822	1,524	39,558	....	12,430	....	....	1,075	36,804	23,031	164,244	38,287	14,526	217,057	....	....	2,500	219,557
STEPHEN	93,224	46,740	16,666	100	73,652	....	....	49,644	76,673	7,373	364,072	15,516	19,411	398,999	....	....	7,441	406,440
STEWART	52,267	52,182	35,739	296	73,955	26,978	....	194	....	4,237	245,848	34,312	10,000	290,160	....	63,336	4,136	357,632
STOCKTON	28,064	1,178	2,913	57	9,802	2,303	....	1,990	4,340	9,400	60,047	38,392	9,000	107,439	....	5,000	24,111	136,550
TAYLORS FALLS	104,016	85,466	17,480	....	82,590	1,816	5,253	....	1,622	19,001	317,244	92,305	71,435	480,984	....	15,000	....	495,984
TOWER	66,876	85,850	12,257	547	22,394	....	....	65,705	188,512	5,877	448,018	306,574	300,023	1,054,615	....	....	7,000	1,061,615
TRINOMY	63,798	50,697	21,280	....	48,149	....	1,754	11,702	141,036	64,086	402,502	35,918	146,677	585,097	....	27,473	....	612,570
TWIN VALLEY	84,799	43,003	15,046	....	70,995	300	....	24,656	76,760	10,540	326,099	37,982	55,000	419,081	....	4,242	20,000	443,323
ULEN	27,339	17,195	19,450	115	25,596	....	....	14,250	5,060	11,085	120,090	16,629	25,000	161,719	....	....	....	161,719
VERMILLION	13,399	4,974	8,823	....	15,785	....	....	4,362	2,014	....	49,357	....	....	49,357	....	....	....	49,357
VERDALE	25,834	41,430	28,053	....	43,294	....	....	4,573	5,950	....	149,134	49,670	....	198,804	....	....	....	198,804
WABASSO	51,952	41,772	23,746	....	59,803	....	19,387	10,866	27,314	24,771	259,611	28,109	61,750	349,470	....	....	19,669	369,139
WALKER	167,899	133,443	25,130	....	95,432	....	14,487	30,528	77,211	94,502	638,632	324,411	28,000	991,043	....	....	159,969	1,151,012
WALNUT GROVE	32,523	47,345	26,436	....	58,667	424	....	3,653	23,516	8,407	200,971	84,952	28,991	314,914	....	....	....	314,914
WANAMINGO	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
WATKINS	68,507	68,610	46,703	600	50,299	....	....	6,436	105,080	87,205	433,440	72,054	87,154	592,648	....	....	87,905	680,553
WAVERLY	158,671	26,092	10,189	10,061	70,711	....	....	16,146	....	55,467	347,337	25,612	912,000	1,284,949	....	71,243	1,114,358	2,470,550
WELCOME	48,432	45,045	26,235	....	40,849	....	....	3,692	51,924	2,295	218,472	60,903	6,878	286,253	....	....	13,174	299,427
WEST CONCORD	76,329	48,881	19,440	....	38,702	....	23,775	35,460	....	4,627	247,214	....	5,000	252,214	....	....	17,390	269,604
WESTBROOK	53,368	53,039	12,506	536	41,151	38,334	7,177	15,449	41,243	27,800	290,683	38,395	95,000	424,078	....	....	....	424,078
WILLERNIE	43,536	19,938	14,032	3,406	47,856	....	....	313	....	5,889	134,970	2,578	10,000	147,548	....	....	....	147,548
TOTAL	9,489,537	6,777,715	3,368,000	253,622	8,191,888	1,237,611	442,282	1,616,056	4,234,452	4,631,296	40,242,459	22,802,745	10,988,690	74,033,894	35,970	2,042,519	6,031,197	82,143,580
TYPE 5: UNDER 500 IN POPULATION																		
AKEYLEY	25,873	36,495	8,430	....	21,470	....	....	10,542	3,201	5,031	111,042	5,211	....	116,253	....	21,100	....	137,353
ALBERTA	7,886	....	1,420	....	15,298	....	....	256	6,244	80	31,184	272	2,541	33,997	....	....	....	33,997
ALDRICH	1,827	....	488	....	9,520	....	....	....	998	....	12,833	....	....	12,833	....	....	....	12,833
ALPHA	15,838	....	8,324	....	10,351	....	....	3,232	10,077	....	47,822	13,161	....	60,993	....	....	....	60,993

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE CAPACITY	TAX LEVY COLLECT. 1991	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES			
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
TYPE 5: UNDER 500 IN POPULATION																					
ALTURA	353	153,792	24,262	17,528	4,923	2,520	....	54,416	....	54,416	20	....	30,510	4,851	114,768	....	....	....	114,768	
ALVARADO	355	73,690	7,416	7,520	....	1,938	....	26,862	51,941	78,803	32,310	659	14,070	129,463	264,763	....	....	50,000	314,763	
ARCO	106	17,944	6,343	5,589	....	2,130	....	22,343	....	22,343	1,702	....	5,433	1,903	39,100	....	....	....	39,100	
ASHBY	468	109,630	39,165	42,828	1,220	359	....	84,163	920	85,083	....	924	17,628	13,291	161,333	....	....	....	161,333	
ASKOV	344	92,486	15,070	15,365	216	1,842	....	40,508	....	40,508	10,929	....	7,351	67,886	144,097	....	....	11,274	155,371	
AUDUBON	416	124,395	56,515	54,060	....	1,927	....	56,516	....	56,516	39,832	708	4,663	42,730	200,436	....	....	7,500	207,936	
AVOCA	148	28,909	4,379	4,657	....	14	....	23,024	....	23,024	1,315	....	2,702	8,925	40,637	....	....	500	43,637	
BACKUS	239	87,611	28,537	26,647	21,038	261	....	47,169	....	47,169	29,216	1,863	14,106	24,528	164,828	....	....	5	164,833	
BADGER	385	76,075	20,478	21,930	20,277	2,087	....	78,613	....	78,613	....	....	....	27,689	176,433	....	....	5,000	181,433	
BARNUM	486	88,322	28,981	40,263	28,422	533	....	113,023	2,500	115,523	18,676	160	26,170	8,718	238,465	....	....	39,959	45,169	323,593
BARRETT	354	82,129	46,183	51,320	2,146	2,062	46,359	46,359	845	1,212	7,565	25,251	136,760	2,609	139,369
BARRY	40	20,325	4,441	4,641	1,403	2,266	2,266	1,356	1,441	11,107	1,403	12,510
BEARDSLEY	293	52,658	27,495	24,762	46,136	2,574	15,568	61,842	....	77,410	13,839	....	4,134	18,525	187,380	....	....	....	18,607	205,987
BEAVER BAY	149	67,123	11,240	6,606	16,236	571	....	45,118	....	45,118	11,640	....	5,261	10,158	95,590	....	....	20,000	....	115,590
BEAVER CREEK	247	39,753	20,869	20,804	6,663	193	....	62,348	....	62,348	11,125	....	4,020	11,259	116,412	....	....	10	8,707	125,129
BEJOU	111	10,436	1,349	1,572	1,532	16,741	16,741	3,346	7,084	30,275	30,275
BELLECHESTER	155	39,410	6,349	6,246	....	1,453	....	15,020	250	15,270	10,834	126	417	1,998	36,344	....	....	....	....	36,344
BELLINGHAM	244	50,829	10,159	10,473	....	438	....	64,144	8,830	72,974	7,249	....	653	230	92,017	....	....	20,000	....	112,017
BELTRAMI	138	47,139	7,170	7,170	5,788	157	....	14,072	....	14,072	3,000	....	2,844	....	33,031	....	....	....	....	33,031
BELVIEW	377	65,966	24,091	33,628	16,694	366	....	113,330	1,000	114,330	21,479	....	61,019	11,507	259,023	1,272,118	....	90,736	55,346	1,677,223
BENA	147	15,785	3,686	4,620	....	149	....	17,527	....	17,527	5,566	....	197	1,517	29,576	....	....	....	....	29,576
BETHEL	416	185,307	57,206	58,924	....	13,733	82,432	31,531	5,489	119,452	225	3,871	16,795	6,045	219,045	450,000	....	....	....	669,045
BIG FALLS	338	53,307	16,950	21,267	....	176	....	57,450	600	58,130	24,359	69	3,535	61,126	168,662	....	....	15,000	129,996	313,658
BIGELOW	231	50,174	8,320	8,199	3,973	1,164	....	22,189	....	22,189	14,940	....	4,158	4,053	58,676	....	....	....	....	58,676
BIGFORK	391	98,845	32,157	31,686	110	207	....	115,289	81,876	197,165	40,850	4,270	21,938	98,722	394,948	....	....	....	57,085	452,033
BINGHAM LAKE	152	44,966	18,172	13,895	....	164	....	25,234	....	25,234	1,455	....	4,243	4,355	49,346	....	....	15,403	8,500	73,249
BISCAT	121	19,667	4,374	4,403	....	42	....	6,674	....	6,674	....	....	300	4,601	16,270	....	....	2,108	....	18,378
BLOMKEST	182	44,818	12,094	9,126	178	53	....	26,956	....	26,956	16,038	426	5,714	4,986	63,477	....	....	....	....	63,477
BLUFFTON	186	43,383	6,686	6,416	14,007	2,201	....	4,853	292	5,145	5,700	....	3,732	17,545	50,746	....	....	....	....	54,746
BOCK	117	22,498	916	536	....	3,825	....	2,218	....	2,218	....	....	....	2,394	8,973	....	....	....	....	8,973
BORUP	118	21,546	2,358	2,358	2,710	67	....	9,284	....	9,284	....	....	....	1,464	5,152	21,035	....	....	....	21,035
BOWLUS	262	56,452	9,579	9,030	15,034	4,091	....	22,546	....	22,546	8,275	75	7,801	3,002	69,854	....	....	....	....	69,854
BOY RIVER	42	8,101	1,266	1,873	....	1,510	....	2,556	....	2,556	95	....	....	33	6,067	....	....	....	....	6,067
BOYD	248	44,442	32,429	31,168	....	221	....	89,903	....	89,903	18,666	138	1,470	3,016	144,582	....	....	29,254	....	173,836
BRANDON	444	104,245	25,035	27,242	2,084	112	....	70,609	....	70,609	9,205	71	4,061	52,173	165,557	....	....	18,500	10,160	194,217
BREEZY POINT	437	1,791,991	281,039	260,497	155,605	15,494	5,953	24,449	31,666	62,068	1,973	3,361	36,101	29,028	564,127	....	....	55,000	20,000	639,127
BRICELYN	425	110,265	49,785	69,725	....	318	....	103,075	....	103,075	1,622	177	7,698	13,793	196,408	....	....	....	....	196,408
BROOK PARK	127	26,380	3,365	2,068	11,063	6,550	....	89,360	....	89,360	5,319	100	4,386	17,819	136,665	103,412	....	....	....	240,077
BROOKS	157	44,685	8,954	9,823	....	3,196	....	11,446	....	11,446	2,966	333	4,738	1,834	34,336	....	....	....	....	34,336
BROOKSTON	106	21,867	2,997	3,031	....	952	....	9,204	....	9,204	3,000	....	392	246	16,825	....	....	....	....	16,825
BROWNSVILLE	424	77,474	27,622	28,666	33,924	2,773	32,034	61,117	4,390	97,541	1,529	490	20,252	13,974	199,149	....	....	18,725	....	217,874
BRUNO	89	25,065	2,813	2,978	....	4,344	....	22,393	....	22,393	....	....	956	923	31,594	....	....	....	....	31,594
BUCKMAN	204	49,055	....	461	4,472	3,156	....	12,667	7,010	19,677	705	....	1,141	6,892	36,504	....	....	....	1,147	37,651
BURTRUM	172	18,040	5,188	5,154	....	2,160	....	9,090	....	9,090	366	....	23	1,019	18,724	105,000	....	....	....	123,724
CALLAWAY	210	54,811	12,457	12,113	....	106	....	42,389	1,097	43,486	27,125	1,445	13,119	13,324	110,718	23,269	....	14,420	....	148,407
CALUMET	380	56,550	20,895	14,805	....	1,284	....	219,519	27,979	247,498	10,653	123	36,141	9,619	320,123	....	....	....	22,564	342,687

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	----- ENTERPRISE FUNDS	----- TRANSFERS GOVERNMENTAL FUNDS		----- OTHER
ALPURA	25,403	....	7,935	11,837	16,266	969	....	3,022	3,164	2,699	71,295	12,435	....	83,730	....	....	....	83,730
ALVARADO	28,126	....	31,293	....	55,796	10,584	....	7,045	128,500	36,866	298,210	17,548	15,000	330,758	....	....	....	330,758
ARCO	10,426	....	2,218	....	6,384	....	....	....	2,817	....	21,045	....	....	21,045	....	....	....	21,045
ASHBY	29,044	22,141	11,340	21	18,234	34	....	6,968	21,301	3,155	112,238	6,900	5,000	124,138	....	....	....	124,138
ASKOV	19,665	....	11,705	....	14,047	213	....	3,948	10,445	....	60,023	80,872	....	140,895	....	....	11,274	152,169
AUDUBON	49,283	26,551	24,124	....	19,609	11,694	....	971	20,617	1,501	154,350	11,151	3,206	168,707	....	5,000	....	173,707
AVOCA	6,441	1,500	5,014	....	6,296	....	....	1,436	4,077	....	24,764	11,259	....	36,023	....	....	2,500	38,523
BACKUS	37,288	11,420	28,121	20	9,084	2,805	....	1,787	17,907	7,422	115,854	8,434	10,000	134,288	....	....	....	134,288
BADGER	45,087	....	17,714	....	12,313	....	....	1,500	21,437	16,944	114,995	82,924	10,000	207,919	....	2,233	....	210,152
BARNUM	61,203	3,780	3,499	42	17,275	....	....	9,300	19,669	23,006	137,782	4,661	20,000	162,443	....	6,359	45,169	213,971
BARRETT	14,626	9,920	14,293	....	17,158	684	....	2,410	33,060	1,707	93,858	....	10,000	103,858	....	2,706	2,609	109,173
BARRY	1,347	....	141	....	934	....	....	....	1,189	1,255	4,866	....	800	5,666	....	....	1,403	7,069
BEARDSLEY	44,397	....	20,749	89	20,145	765	....	7,691	9,551	23,460	126,847	56,785	22,700	206,332	....	....	18,607	224,939
BEAVER BAY	30,679	....	....	1,513	23,650	....	....	....	15,017	9,785	80,644	....	20,541	101,185	....	....	....	101,185
BEAVER CREEK	22,745	4,550	15,476	....	34,092	....	....	1,516	....	2,600	80,979	2,368	9,000	92,347	....	213	8,707	101,267
BEJOU	8,998	....	500	....	8,666	2,273	....	....	3,228	....	23,665	40,284	....	63,949	....	....	....	63,949
BELLECHESTER	3,069	5,278	3,500	....	5,893	12,347	....	763	2,428	....	33,278	1,307	....	34,585	....	....	....	34,585
BELLINGHAM	25,053	....	6,041	....	15,360	638	....	400	34,840	....	82,332	8,000	....	90,332	....	....	....	90,332
BELTRAMI	2,600	....	5,679	....	5,525	1,948	....	807	4,306	4,600	25,545	....	3,000	28,545	....	....	....	28,545
BELVIEW	41,837	20,936	24,658	....	37,773	....	....	3,003	....	76,792	212,999	918,600	15,000	1,146,599	....	....	55,346	1,201,945
BENA	17,432	....	1,240	....	2,924	1,238	....	500	....	....	23,334	700	....	24,034	....	....	....	24,034
BETHEL	46,514	17,040	10,003	3,566	6,977	5,080	....	1,019	....	1,788	91,987	576,773	45,385	714,145	....	....	....	714,145
BIG FALLS	72,705	4,392	4,259	50	....	2,424	....	6,596	33,409	....	123,835	2,345	....	126,180	....	....	129,996	256,176
BIGELOW	10,028	....	9,390	313	8,400	9,433	....	1,029	6,120	7,100	52,613	7,113	4,000	63,726	....	....	....	63,726
BIGFORK	47,299	34,794	30,433	....	14,237	....	3,506	10,277	11,953	....	152,499	236,226	....	388,725	....	14,804	57,085	460,614
BINGHAM LAKE	13,705	465	5,259	62	20,540	....	....	1,316	....	5,318	46,665	10,788	10,085	67,538	....	....	8,500	76,038
BISCAY	8,420	....	659	....	4,056	....	....	3,357	186	....	16,678	6,560	....	23,238	....	....	....	23,238
BLOMKEST	7,642	....	16,956	....	5,026	8,232	....	2,655	16	....	40,527	....	....	40,527	....	9,400	....	49,927
BLUFFTON	5,409	....	8,172	....	4,775	400	....	1,109	5,427	5,942	31,234	10,998	3,400	45,632	....	....	....	45,632
BOCK	3,097	....	1,502	500	3,709	....	....	640	430	....	9,878	....	....	9,878	....	....	....	9,878
BORUP	2,141	131	2,076	....	4,912	43	....	....	2,522	....	11,825	4,969	....	16,794	....	....	....	16,794
BOWLUS	2,531	1,309	9,189	....	11,622	192	....	1,102	5,474	16,445	47,864	49,652	5,000	102,516	....	....	....	102,516
BOY RIVER	1,512	....	207	....	3,679	30	....	32	500	....	5,960	....	....	5,960	....	....	....	5,960
BOYD	44,500	18,735	4,814	....	9,017	17,357	....	....	....	....	94,503	15,010	....	109,513	....	56,040	....	165,553
BRANDON	23,884	5,816	10,165	375	19,728	....	....	11,721	22,434	2,450	96,573	63,407	3,500	163,480	....	29,000	10,160	202,640
BREEZY POINT	61,077	96,892	22,306	33,568	55,788	....	....	2,554	28,358	53,806	354,349	68,969	65,227	488,545	....	62,841	20,000	571,386
BRICELYN	22,664	18,291	8,217	....	21,710	1,263	....	3,789	12,638	591	89,163	85,366	6,875	181,404	....	....	....	181,404
BROOK PARK	17,920	....	12,081	....	4,853	578	....	807	1,570	6,074	43,883	159,482	3,000	206,365	....	....	....	206,365
BROOKS	5,492	4,501	1,018	....	6,222	3,415	....	130	1,251	....	22,029	4,020	....	26,049	....	....	....	26,049
BROOKSTON	7,027	....	1,502	....	4,654	....	....	....	1,045	....	14,228	....	....	14,228	....	....	....	14,228
BROWNSVILLE	24,968	5,000	13,106	....	24,328	....	....	4,421	7,522	35,152	114,497	22,402	46,825	183,724	....	....	....	183,724
BRUNO	7,151	....	2,660	....	5,806	....	....	1,252	1,660	....	18,529	....	....	18,529	....	....	....	18,529
BUCKNAH	5,898	....	774	....	5,452	1,428	....	1,351	1,840	11,552	28,295	15,482	5,000	48,777	....	....	1,147	49,924
BURTRUM	5,525	3,038	807	438	3,680	....	....	2,974	3,253	3,520	23,275	3,000	....	26,275	....	....	....	26,275
CALLAWAY	11,838	18,895	14,183	327	14,675	7,084	....	14,024	8,013	10,840	99,879	64,566	10,000	174,445	....	9,602	....	184,047
CALUMET	91,110	....	20,970	....	68,015	16,587	10,594	3,794	10,716	....	221,786	88,710	....	310,496	....	35,990	22,554	369,050

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES	
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	--- TRANSFERS ---		
																		ENTERPRISE FUNDS		GOVERNMENTAL FUNDS
TYPE 5: UNDER 500 IN POPULATION																				
CAMPBELL	231	57,293	13,928	13,969	....	899	....	42,650	3,600	46,250	6,627	....	9,345	2,524	79,614	....	....	....	79,614
CANTON	362	65,804	18,225	17,112	14,054	906	....	78,416	....	78,416	2,370	158	16,021	4,431	133,468	....	....	....	133,468
CARLOS	367	59,587	10,608	10,797	700	3,316	6,319	47,953	....	54,272	....	803	18,305	8,236	96,429	....	15,000	15,000	126,429
CEDAR HILLS	81	22,151	650	674	....	2,619	....	891	....	891	....	....	10,234	155	14,573	....	....	....	14,573
CENTER CITY	460	237,564	29,275	28,489	44,375	5,884	....	58,316	....	58,316	10,777	....	40,343	11,128	199,312	....	....	....	199,312
CEYLON	455	64,996	37,471	36,608	....	1,519	....	86,888	....	86,888	....	1,312	3,782	3,555	133,664	....	....	....	133,664
CHANDLER	317	110,071	26,054	25,914	1,094	124	....	207,339	....	207,339	19,150	....	33,546	48,407	335,574	....	15,932	9,551	361,057
CHICKANAW BEACH	134	74,595	6,930	7,040	....	200	....	2,228	....	2,228	....	....	797	805	11,070	....	....	....	11,070
CLEAR LAKE	317	116,656	20,227	20,807	23,375	119	....	82,613	....	82,613	33,869	....	51,296	27,254	239,333	....	....	23,318	262,651
CLEMENTS	188	42,259	13,905	13,739	2,448	84	....	37,373	....	37,373	10,163	....	6,761	17,907	87,575	....	27,609	....	115,184
CLINAI	264	60,890	28,893	28,071	108	289	....	54,521	....	54,521	206	479	16,155	1,772	101,601	....	....	....	101,601
CLITHERALL	109	14,842	1,308	1,309	....	2,224	....	12,242	....	12,242	114	....	9,410	200	25,499	....	....	....	25,499
CLOWHART	171	30,525	....	....	4,444	10	....	3,854	....	3,854	....	....	2,005	3,612	13,925	....	18,000	....	31,925
COATES	184	96,640	8,256	10,721	359	4,108	....	2,355	....	2,355	60	....	4,386	1,351	23,340	....	....	....	23,340
COBDEN	61	30,124	1,164	1,218	....	3,024	....	2,239	....	2,239	3,385	....	....	409	10,275	....	....	....	10,275
CONFREY	427	82,801	51,476	51,986	....	2,235	....	163,375	3,492	166,867	12,347	404	3,402	19,676	256,917	....	....	22,629	279,546
CONSTOCK	123	42,871	1,117	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION				....	....	....	....	....	....	....	....	....	....	....
CONGER	140	47,227	8,331	8,313	1,066	51	....	32,495	....	32,495	13,228	....	4,005	3,799	62,957	....	500	10,908	74,365
CORRELL	71	11,130	2,298	2,319	....	1,224	....	4,432	....	4,432	....	86	1,605	1,780	11,446	....	....	....	11,446
COURTLAND	413	118,355	44,619	45,369	25,827	4,272	53,098	35,283	88,381	2,850	16,134	3,023	185,856	127,600	101,511	61,883	476,850
CROWELL	220	61,662	26,182	24,147	....	205	130,560	29,328	7,500	167,388	29,841	....	9,057	37,349	267,987	....	20,619	....	288,606
CURRIE	300	52,950	14,776	24,067	558	52,620	52,620	7,875	10,393	12,566	108,079	7,500	4,000	119,579
CUYUNA	176	59,688	10,763	8,711	....	1,573	....	27,119	....	27,119	1,900	....	701	5,928	45,932	....	....	19,987	65,919
CYRUS	329	64,237	16,673	17,783	....	1,010	....	51,890	....	51,890	15,159	1,302	14,442	668	102,174	....	....	....	102,174
DAKOTA	356	75,802	21,562	25,220	....	1,098	....	24,044	....	24,044	6,345	....	1,607	18,661	76,975	....	....	13,081	90,056
DALTON	234	53,340	11,463	9,966	....	91	....	37,719	....	37,719	7,681	....	7,467	68,713	131,637	....	....	2,549	134,186
DANVERS	95	45,464	11,538	6,804	....	110	....	15,585	....	15,585	8,666	....	2,778	884	34,827	....	....	....	34,827
DARFUR	128	32,694	19,327	19,151	....	658	....	21,942	....	21,942	3,285	....	6,078	10,735	61,849	....	....	....	61,849
DARWIN	250	69,434	2,703	2,871	....	604	....	5,869	....	5,869	13,161	63	987	....	23,555	....	11,000	....	34,555
DE GRAFF	147	34,998	6,258	6,053	....	24	....	2,714	....	2,714	....	....	6,644	206	15,641	....	10,000	....	25,641
DEER CREEK	299	68,687	23,879	22,099	....	1,780	....	49,990	238	50,228	24,894	200	5,410	4,278	108,889	....	....	....	108,889
DELAVAN	244	82,672	47,638	48,007	3,352	153	71,018	71,018	8,169	747	10,088	5,116	146,730	175,000	5,320	24,235	351,285
DELHI	68	23,666	5,617	7,179	....	1,612	....	14,879	....	14,879	612	....	1,365	48	25,695	....	....	....	25,695
DENHAM	35	25,952	3,346	3,475	....	1,024	....	31	....	31	....	....	80	167	4,777	....	....	....	4,777
DENNISON	151	50,594	5,229	6,386	....	4,452	159,102	85,980	....	245,082	....	....	21,609	5,935	283,464	....	....	....	283,464
DENT	188	33,844	3,725	3,502	....	1,431	....	17,484	....	17,484	17,759	....	1,103	26,988	68,267	....	11,100	....	79,367
DEYER	307	55,755	27,142	50,091	2,148	3,122	....	82,454	....	82,454	....	....	5,538	56,581	199,934	....	50,000	....	249,934
DONALDSON	54	43,149	6,266	6,299	....	1,640	....	4,305	....	4,305	....	....	....	387	12,631	....	....	....	12,631
DONNELLY	223	56,083	15,371	15,422	30,657	1,140	....	34,517	....	34,517	10,467	....	10,392	24,464	135,059	....	....	4,114	139,173
DORAN	78	10,265	3,335	3,238	....	424	....	6,799	....	6,799	2,575	....	2,571	295	15,902	....	....	....	15,902
DOVER	422	96,772	24,335	14,410	1,728	4,648	53,687	53,687	11,661	19,702	17,348	123,184	1,536	144,779	269,499
DOVRAY	60	44,896	4,097	4,173	....	1,197	....	12,646	....	12,646	35	....	2,512	3,693	24,256	....	....	200	24,456
DUMONT	124	39,581	6,653	6,535	....	1,048	....	19,685	....	19,685	10,765	....	4,378	340	42,671	....	....	....	42,671
DUNDAS	471	203,305	40,370	71,975	14,119	45,970	45,970	11,799	4,591	12,820	53,374	214,648	52,000	3,240	23,775	293,663
DUNDEE	106	11,229	1,678	1,757	225	8,758	8,758	6,684	1,080	5,867	24,371	18,100	42,471
DUNWELL	185	44,659	23,637	28,332	365	42,323	42,323	2,481	23	19,523	38,337	131,384	131,384

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
 GOVERNMENTAL FUNDS

NAME OF CITY TYPE 5; UNDER 500 IN POPULATION	CURRENT EXPENDITURES											OTHER USES						
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	TOTAL EXPENDITURES & OTHER USES
CAMPBELL	7,516	1,925	5,321	....	17,254	1,175	....	....	16,649	2,183	52,023	1,164	8,195	61,382	....	....	....	61,382
CANTON	12,707	12,790	4,049	....	13,980	240	562	2,437	10,694	5,329	62,788	22,670	22,000	107,458	....	....	....	107,458
CARLOS	14,282	5,500	6,141	....	13,085	4,065	....	8,089	9,340	10,710	71,212	79,374	140,000	290,586	....	....	15,000	305,586
CEDAR MILLS	2,631	....	1,042	....	2,787	....	....	494	339	....	7,293	....	....	7,293	....	....	....	7,293
CENTER CITY	31,523	7,477	24,062	6,831	37,890	....	....	....	22,359	14,775	144,917	17,647	35,000	197,564	....	....	....	197,564
CETLON	59,668	23,053	8,313	....	52,464	372	1,781	612	6,107	....	152,370	40,000	....	192,370	....	....	....	192,370
CHANDLER	43,991	3,160	16,803	....	17,592	2,293	....	8,220	189,672	7,587	289,318	11,923	18,500	319,741	....	15,000	9,551	344,292
CHICKANAW BEACH	3,231	....	1,309	....	1,822	....	....	....	144	....	6,506	....	....	6,506	....	....	....	6,506
CLEAR LAKE	29,422	....	21,214	65	24,096	696	....	9,840	228	19,550	105,111	74,019	15,000	194,130	....	....	23,318	217,448
CLEMENTS	13,720	....	7,965	92	14,748	7,134	....	7,641	2,818	2,418	56,536	17,728	48,000	122,264	....	....	....	122,264
CLIMAX	29,504	1,926	5,637	....	13,073	....	525	1,830	....	17,103	69,598	825	10,000	80,423	....	....	....	80,423
CLITHERALL	1,934	....	....	20	4,978	....	....	806	4,049	60	11,847	....	....	11,847	....	....	....	11,847
CLOUTARF	5,632	....	945	....	6,047	8,640	....	1,030	14,181	....	36,475	1,100	....	37,575	....	....	....	37,575
COATES	7,773	....	2,070	1,178	3,693	405	....	4,775	1,678	....	21,572	....	....	21,572	....	....	....	21,572
CODDEN	1,220	....	2,190	....	2,288	....	....	....	749	....	6,447	....	....	6,447	....	....	....	6,447
CONFREY	30,622	26,121	23,962	30	28,109	....	....	8,795	2,439	41,469	161,547	1,886	....	163,433	....	....	22,629	186,062
CONSTOCK	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
CONGER	12,987	....	7,660	....	18,386	6,300	....	7,294	100	....	52,727	18,435	....	71,162	....	....	10,908	82,070
CORRELL	3,211	....	3,395	....	1,869	....	....	107	991	....	9,573	....	....	9,573	....	....	....	9,573
COURTLAND	27,202	....	15,817	....	35,091	815	....	3,240	....	19,216	101,389	152,810	24,040	278,239	....	88,264	61,883	428,386
CROWELL	21,993	....	34,126	....	10,294	....	....	....	10,380	7,023	83,816	38,860	4,600	127,276	20,619	....	....	147,895
CURRIE	16,257	3,030	12,293	....	27,954	282	....	4,914	2,879	....	67,609	19,150	....	86,759	....	21,618	4,000	112,377
CUYUNA	11,508	....	8,746	100	12,534	....	....	....	3,254	....	36,142	19,987	....	56,129	....	....	19,987	76,116
CYRUS	7,693	10,028	8,078	....	24,376	1,335	....	2,507	12,194	4,350	70,561	325	5,000	75,886	....	....	....	75,886
DAKOTA	16,372	887	4,573	714	12,309	....	....	770	9,497	....	45,122	17,118	10,050	72,290	....	....	13,081	85,371
DALTON	11,877	....	15,096	....	8,236	257	....	9,316	28,548	....	73,330	47,585	....	120,915	....	....	2,549	123,464
DANVERS	22,913	....	19,518	....	4,553	....	....	188	2,156	....	49,328	....	....	49,328	....	....	....	49,328
DARFUR	3,782	....	10,806	....	9,181	....	93	211	4,343	....	28,416	....	....	28,416	....	1,300	....	29,716
DARWIN	5,657	....	2,213	....	12,324	13,250	....	850	....	....	34,294	5,346	....	39,640	....	....	....	39,640
DE GRAFF	9,280	....	12,492	472	5,545	....	....	....	1,776	....	29,565	1,746	....	31,311	....	....	....	31,311
DEER CREEK	6,159	15,459	25,082	....	17,713	300	....	10,748	5,645	....	81,106	6,801	....	87,907	....	....	....	87,907
DELAVAN	27,722	16,893	9,561	....	34,987	4,872	....	4,419	12,121	13,265	123,840	148,080	5,000	276,920	....	24,235	....	301,155
DELHI	8,165	....	640	....	7,676	1,788	....	....	4,420	....	22,689	975	....	23,664	....	....	....	23,664
DENHAM	901	....	800	....	993	....	....	....	593	....	3,287	....	....	3,287	....	....	....	3,287
DENNISON	13,498	8,103	459	....	8,913	....	....	....	3,512	20,454	54,939	346,236	....	401,175	....	....	....	401,175
DENT	6,314	....	21,046	....	16,328	409	....	6,768	1,628	1,812	54,305	662	3,879	58,846	....	4,700	....	63,546
DEXTER	20,461	....	5,949	....	14,543	223	....	1,344	19,000	21,873	83,393	167,795	43,000	294,188	....	....	....	294,188
DONALDSON	2,001	....	1,400	....	3,409	75	....	746	1,679	....	9,310	2,634	....	11,944	....	....	....	11,944
DONNELLY	15,201	1,200	12,814	....	18,028	257	....	9,795	17,698	13,805	88,798	6,000	12,000	106,798	....	....	4,114	110,912
DORAN	2,650	....	246	....	2,214	3,562	....	3,910	1,695	....	14,277	....	....	14,277	....	....	....	14,277
DOVER	20,437	11,372	9,809	....	16,787	....	....	5,020	10,579	3,994	77,998	51,576	8,240	137,814	....	....	144,779	282,593
DOVRAY	3,027	261	2,059	....	4,804	18	....	1,401	2,561	808	14,939	....	236	15,175	....	....	200	15,375
DUMONT	6,282	....	4,267	....	9,665	....	....	529	7,244	....	27,987	21,402	....	49,389	....	....	....	49,389
DURDAS	21,071	40,029	3,764	6,083	18,570	17,147	....	8,190	11,625	85,578	212,057	85,094	3,000	300,151	....	....	23,775	323,926
DUNDEE	4,417	....	2,064	....	5,980	6,739	....	734	3,005	....	22,939	22,596	....	45,535	....	....	....	45,535
DURNELL	27,835	12,430	8,750	....	23,823	....	....	654	51,731	1,603	126,926	2,933	4,070	133,829	....	....	....	133,829

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 5: UNDER 500 IN POPULATION	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOV-ERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		TRANSFERS ENTERTAINMENT FUNDS	GOVERNMENTAL FUNDS
EASTON	226	94,189	35,994	37,511	1,050	1,554	....	55,498	....	55,498	30,366	949	2,746	13,842	143,516	....	....	....	....	143,516
ECHO	303	59,991	16,686	17,044	2,196	2,050	....	98,942	....	98,942	9,331	....	5,631	40,904	176,098	....	....	....	3,033	179,131
EFFIE	130	23,434	....	....	....	1,200	....	957	200	1,157	....	....	966	6,940	10,263	....	....	....	....	10,263
ETZEN	221	55,171	19,152	11,548	28,875	1,392	....	45,709	....	45,709	2,975	....	5,565	13,999	110,063	....	....	12,000	....	122,063
ELBA	223	33,171	2,389	2,470	....	4,603	....	4,043	....	4,043	1,332	....	....	4,677	17,125	6,000	....	....	....	23,125
ELIZABETH	149	18,273	6,803	8,684	20,223	1,784	....	23,128	322	23,450	6,111	119	4,502	13,493	78,366	....	....	11,153	2,250	91,769
ELKO	227	91,429	23,918	42,846	874	9,676	....	21,278	....	21,278	10,980	2,260	3,393	6,009	97,316	....	....	....	....	97,316
ELKTON	143	40,445	9,180	11,004	13,824	....	....	20,309	....	20,309	....	....	17,526	1,653	64,316	....	....	....	....	64,316
ELMDALE	131	27,298	7,075	6,616	....	1,300	....	6,432	....	6,432	....	....	648	300	15,296	....	....	....	....	15,296
ELROSA	205	62,373	20,476	18,476	....	3,040	....	19,428	....	19,428	21,082	....	4,017	17,724	83,767	....	....	....	....	83,767
ELYSIAN	446	100,400	52,387	54,321	20,902	3,584	....	138,761	1,643	140,404	35,116	133	14,507	15,819	283,986	....	....	....	....	283,986
EMMONS	438	102,198	7,115	10,945	1,488	355	....	82,251	....	82,251	13,328	....	10,904	6,058	125,329	....	....	....	....	125,329
ERHARD	181	24,598	4,493	4,281	....	1,850	....	13,181	....	13,181	280	....	7,770	4,416	31,778	....	....	10,000	....	41,778
ERSKINE	422	114,086	78,393	80,835	....	2,753	....	76,583	....	76,583	22,363	643	3,859	13,992	201,028	....	....	27,418	13,761	242,207
EVAN	82	18,196	3,884	3,944	....	1,032	....	6,441	....	6,441	80	....	1,093	3,310	15,900	....	....	....	2,301	18,201
FARNELL	74	9,649	2,307	3,084	....	80	....	17,260	....	17,260	85	....	4,898	....	25,407	....	....	....	....	25,407
FEDERAL DAM	119	25,545	3,334	3,257	....	3,685	....	3,420	....	3,420	312	....	....	4,313	14,987	....	....	....	....	14,987
FELTON	207	48,938	8,825	8,825	6,310	1,677	....	39,259	....	39,259	8,882	....	1,359	815	67,127	....	....	6,717	....	73,844
FIFTY LAKES	302	510,495	88,356	86,791	....	5,501	....	2,752	....	2,752	69	....	4,077	22,104	121,294	93,376	....	11,741	23,223	249,634
FINLAYSON	244	86,937	12,630	14,802	149	135	....	25,219	....	25,219	13,980	723	5,448	5,208	65,664	....	....	10,000	11,662	87,326
FISHER	411	79,461	22,151	23,222	39,648	541	....	35,947	....	35,947	....	1,524	8,765	23,323	132,970	....	....	17,000	....	149,970
FLENSBURG	210	50,911	4,763	5,526	....	....	....	23,389	....	23,389	160	21	4,845	4,488	38,429	....	....	....	1	38,430
FLORENCE	53	9,013	1,539	1,476	....	911	....	4,908	....	4,908	395	....	3,932	40	11,662	....	....	....	....	11,662
FORADA	170	76,582	3,420	3,520	....	7,390	....	4,164	....	4,164	10,499	....	9,654	5,628	40,855	....	....	....	....	40,855
FORESTON	358	121,424	20,919	20,731	18,581	74	....	31,026	....	31,026	6,004	13	9,862	24,310	110,601	....	....	5,000	2,000	117,601
FORT RIPLEY	89	21,629	2,857	3,209	....	1,665	....	1,185	....	1,185	....	....	1,052	8,121	15,232	....	....	....	....	15,232
FOUNTAIN	329	78,876	32,860	32,881	47,470	1,311	....	64,262	950	65,212	830	1,143	24,928	35,195	208,970	19,000	....	....	57,153	285,123
FOIHOME	161	18,057	3,929	3,944	....	2,129	....	13,770	....	13,770	69	....	1,593	3,231	24,736	....	....	....	....	24,736
FRANKLIN	479	69,965	30,689	35,552	32,575	5,302	....	154,159	....	154,159	30,845	463	15,860	6,802	281,558	....	....	....	....	281,558
FRANKLIN [ST LOUIS]	21	26,558	6,920	7,729	....	1,012	....	11,482	78,951	90,433	....	....	1,705	200	101,079	....	....	....	....	101,079
FREEBORN	301	73,224	17,325	17,729	22,164	663	....	44,744	386	45,130	10,968	....	28,155	10,688	135,497	8,000	....	....	12,300	155,797
FROST	233	62,649	42,195	41,552	....	917	....	61,169	....	61,169	5,499	....	8,767	2,714	120,618	....	....	....	....	120,618
FUNKLEY	15	3,191	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GARFIELD	196	67,173	10,146	11,811	310	3,155	....	19,139	....	19,139	15,843	....	850	10,268	61,376	....	....	....	....	61,376
GARRISON	136	176,966	17,695	15,468	....	9,516	....	118,239	1,200	119,439	26,808	....	2,902	22,243	196,376	....	....	....	....	196,376
GARVIN	148	21,002	9,128	7,704	....	2,686	....	44,235	....	44,235	....	928	6,344	2,675	64,572	....	....	....	....	64,572
GARY	200	39,829	10,711	10,609	....	262	....	61,507	....	61,507	4,323	17	797	71,947	149,462	....	....	100	22,098	171,660
GEN LAKE	440	601,167	78,072	81,892	....	7,102	....	....	1,691	1,691	2,091	707	2,122	476	96,081	....	....	592	4,000	100,673
GENEVA	449	99,019	31,280	33,010	....	3,710	....	61,629	....	61,629	22,720	....	24,347	8,971	154,387	....	....	....	500	154,887
GENOLA	85	51,074	4,461	4,397	....	3,436	....	696	....	696	358	....	738	6,340	15,965	....	....	....	....	15,965
GEORGETOWN	106	29,490	9,158	8,798	12,035	1,636	....	14,634	1,371	16,005	....	....	2,604	44	41,122	....	....	....	....	41,122
GHEAT	314	68,366	18,735	19,009	2,634	4,542	....	50,271	....	50,271	4,363	429	9,252	12,353	102,853	....	....	....	5,952	108,805
GILMAN	197	43,833	1,635	2,805	....	214	....	14,847	....	14,847	22,123	....	24,534	4,035	68,588	....	....	24,000	12,500	105,088
GONVICK	299	58,281	27,233	31,395	12,058	222	....	86,804	....	86,804	....	275	10,361	40,831	181,946	....	....	16,264	94,868	293,078
GOODRIDGE	113	14,972	3,612	4,135	....	91	....	23,220	....	23,220	5,306	....	997	22,332	56,081	....	....	5,000	....	61,081
GRANADA	376	46,741	18,455	14,337	4,162	375	....	54,071	4,800	58,871	3,799	....	11,158	6,536	99,238	....	....	....	5,000	104,238

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES											OTHER USES				TOTAL EXPENDITURES & OTHER USES		
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS		LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES		TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
					FINANCING USES	ENTERPRISE FUNDS									GOVERNMENTAL FUNDS			
TYPE 5: UNDER 500 IN POPULATION																		
EASTON	19,817	13,275	11,482	....	20,258	6,442	3,902	3,211	2,052	8,998	89,437	23,829	5,000	118,266	....	....	....	118,266
ECHO	30,760	....	16,450	2,130	28,046	18,321	....	1,414	29,968	850	127,939	2,428	10,000	140,367	....	....	3,033	143,400
EYFIE	4,183	....	....	....	2,723	....	....	....	1,889	....	8,715	....	....	8,715	....	....	....	8,715
EITZEN	23,130	400	7,094	....	4,910	....	....	....	29,112	27,758	92,404	33,802	50,000	176,206	....	....	....	176,206
ELBA	4,519	....	551	....	10,421	....	....	1,020	1,612	....	18,123	6,679	....	24,802	....	....	....	24,802
ELIZABETH	10,637	2,403	12,200	....	5,634	790	....	2,262	5,258	9,615	48,799	12,973	12,555	74,327	....	2,034	2,250	78,611
ELKO	23,991	4,336	1,330	....	27,094	14,173	....	....	4,470	19,707	95,101	....	11,728	106,829	....	1,000	....	107,829
ELKTON	6,713	....	220	2,475	5,252	205	....	1,114	6,349	10,493	32,821	4,482	10,000	47,303	....	....	....	47,303
ELMDALE	3,694	154	690	89	5,257	40	....	....	1,700	....	11,624	....	....	11,624	....	....	....	11,624
ELROSA	9,010	....	30,465	....	2,480	14,353	....	6,980	9,154	....	72,442	32,110	....	104,552	....	....	....	104,552
ELYSIAN	65,439	4,514	21,587	523	58,142	17,966	....	5,747	240	14,705	188,863	71,948	12,188	272,999	....	....	....	272,999
EMMONS	33,989	....	5,734	....	44,392	14,401	....	9,275	....	....	107,791	12,490	....	120,281	....	....	....	120,281
ERHARD	17,121	543	515	....	3,294	11	....	5,371	2,128	....	28,983	....	....	28,983	....	....	....	28,983
ERSKINE	39,088	29,485	20,591	....	46,343	....	....	1,810	17,036	4,449	158,802	15,306	5,975	180,083	....	....	13,761	193,844
EVAN	2,264	....	315	....	4,509	....	....	656	2,706	....	10,450	4,462	....	14,912	....	....	2,301	17,213
FARNELL	4,131	....	300	....	4,925	....	....	666	....	....	10,022	2,203	....	12,225	....	....	....	12,225
FEDERAL DAM	5,908	....	....	....	2,271	....	....	....	5,366	....	13,545	....	191	13,736	....	....	....	13,736
FELTON	11,456	....	9,308	....	11,731	....	....	1,582	3,653	1,703	39,433	2,420	1,600	43,453	....	9,796	....	53,249
FIFTY LAKES	45,933	1,000	12,318	....	12,574	....	....	....	13,908	....	85,733	135,811	....	221,544	....	9,009	23,223	253,776
FINLAYSON	7,251	4,209	6,113	....	20,558	....	....	....	3,714	....	41,845	2,284	....	44,129	....	....	11,662	55,791
FISHER	30,476	4,972	5,397	1,202	7,953	....	....	4,271	11,148	15,725	81,144	15,331	31,000	127,475	....	1,053	....	128,528
FLENSBURG	2,627	....	1,533	....	13,000	176	....	666	1,175	....	19,177	12,749	....	31,926	....	....	....	31,926
FLORENCE	924	....	....	....	2,070	300	....	318	1,497	665	5,774	13,037	515	19,326	....	....	....	19,326
FORDA	8,197	....	16,537	1,000	2,513	80	....	1,309	474	....	30,110	2,546	....	32,656	....	....	....	32,656
FORESTON	16,348	7,932	7,121	3,328	15,930	1,470	....	2,422	7,395	11,457	73,403	7,798	10,000	91,201	....	....	2,000	93,201
FORT RIPLEY	1,793	....	124	....	2,409	....	....	452	5,953	....	10,731	4,366	....	15,097	....	....	....	15,097
FOUNTAIN	20,896	5,300	6,433	....	27,689	558	....	1,384	6,127	37,069	105,456	121,218	10,000	236,674	....	....	57,153	293,827
FOXBORNE	8,678	....	731	....	5,910	440	....	368	4,909	....	21,036	5,835	....	26,871	....	....	....	26,871
FRANKLIN	69,791	13,417	18,492	....	52,745	11,487	....	12,751	....	45,024	223,707	21,860	40,000	285,567	....	....	....	285,567
FRANKLIN [ST LOUIS]	6,967	600	774	....	29,361	1,557	....	382	....	....	39,641	71,829	....	111,470	....	....	....	111,470
FREEBORN	21,810	....	14,984	....	11,758	....	....	768	3,379	17,491	70,190	49,134	21,000	140,324	....	....	12,300	152,624
FROST	12,511	8,742	4,541	....	42,675	2,247	....	5,697	11,888	....	88,301	3,308	....	91,609	....	....	....	91,609
FUNKLEY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
GARFIELD	8,303	....	37,705	300	6,460	317	....	838	13,237	2,640	69,800	....	2,000	71,800	....	....	....	71,800
GARRISON	14,944	....	33,678	....	7,219	....	....	....	4,748	....	60,589	68,223	....	128,812	....	....	....	128,812
GARVIN	13,395	9,864	3,514	....	15,896	709	....	86	5,007	....	48,471	3,814	....	52,285	....	....	....	52,285
GARY	69,899	8,964	6,002	....	10,830	....	....	551	63,826	....	160,072	12,757	....	172,829	....	....	22,098	194,927
GEN LAKE	20,235	46,267	9,109	5,341	3,262	1,345	....	....	3,507	....	89,066	....	....	89,066	....	....	4,000	93,066
GENEVA	27,399	1,000	1,300	....	19,111	15,498	....	1,082	9,096	....	74,486	2,787	....	77,273	....	3,800	500	81,573
GENOLA	2,129	....	684	2,272	3,089	....	....	5,935	....	....	14,109	....	....	14,109	....	....	....	14,109
GEORGETOWN	6,551	....	1,760	13	4,100	1,456	....	....	1,962	....	15,842	8,607	1,550	26,099	....	....	....	26,099
GHEAT	17,678	7,185	12,496	....	16,857	....	....	....	1,653	142	56,011	50,194	....	106,205	....	....	5,952	112,157
GILMAN	11,181	....	1,770	....	4,355	142	....	25,374	1,043	....	43,865	37,265	....	81,130	....	6,000	12,500	101,630
GONVICK	30,459	29,975	20,423	....	24,402	....	....	150	2,647	15,285	123,341	19,995	30,000	173,336	....	13,151	94,868	281,355
GOODRIDGE	13,672	....	517	....	5,548	6,173	....	....	9,886	....	35,796	21,219	....	57,015	....	....	....	57,015
GRANADA	24,410	....	10,385	....	15,492	2,507	....	1,095	3,346	....	57,235	13,686	....	70,921	....	....	5,000	75,921

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECTY. 1991	REVENUES										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOV-ERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		OTHER FINANCING SOURCES	ENTER-PRIZE FUNDS	GOVERN-MENTAL FUNDS
TYPE 5: UNDER 500 IN POPULATION																			
GRASSTON	120	23,055	3,270	3,185	910	11	....	18,146	....	18,146	1,165	....	3,246	4,048	30,711	....	....	....	30,711
GREEN ISLE	303	84,085	63,989	49,061	2,798	4,790	....	76,135	77,715	153,850	40,075	593	1,649	2,619	255,435	....	....	....	255,435
GREENWALD	207	71,372	8,333	9,475	....	1,458	....	16,123	....	16,123	....	....	6,460	762	34,278	....	....	....	34,278
GREY EAGLE	357	73,906	29,826	21,448	11,548	2,064	....	63,495	....	63,495	30,913	825	17,623	44,208	192,124	....	....	23,468	215,592
GRTGLA	221	49,213	14,935	13,741	....	5,195	....	41,124	....	41,124	19,854	705	10,014	84,698	175,331	....	....	....	175,331
GULLY	128	19,156	2,462	7,259	....	1,824	....	7,701	....	7,701	3,244	....	4,502	9,762	34,292	....	....	....	34,292
HACKENSACK	242	155,259	44,314	44,822	....	5,915	....	29,681	....	29,681	1,020	923	5,221	35,632	123,214	....	17,170	....	140,384
HADLEY	92	33,063	1,597	1,595	....	....	....	2,986	....	2,986	1,576	....	2,575	7,368	16,100	....	5,000	....	21,100
HALMA	71	9,297	4,563	4,391	....	345	....	7,742	....	7,742	120	....	....	770	13,368	....	....	....	13,368
HAMBURG	492	129,093	48,001	98,607	72,991	6,716	....	73,106	3,392	76,498	26,430	50	12,589	17,736	311,617	10,019	....	14,827	336,463
HAMMOND	206	24,789	7,280	4,864	....	3,800	....	12,331	1,200	13,531	178	93	333	7,136	29,935	....	....	5,000	34,935
HAMPTON	373	129,619	21,582	25,156	1,432	10,572	....	26,061	....	26,061	14,577	....	4,313	23,079	105,190	....	5,000	....	110,190
HANLEY FALLS	245	59,854	40,605	40,254	33,710	108	....	70,128	....	70,128	4,721	....	10,419	53,098	212,438	15,159	....	100	227,697
HANSEA	446	92,479	45,270	51,155	2,149	360	....	98,477	....	98,477	18,127	520	8,264	21,340	200,392	....	12,000	....	212,392
HARDING	76	25,310	389	380	....	2,044	....	1,177	....	1,177	....	....	280	6,576	10,457	....	....	....	10,457
HARDWICK	232	35,666	7,788	6,936	....	1,718	....	37,554	....	37,554	8,325	....	13,474	2,760	70,767	....	....	....	70,767
HARTLAND	266	81,447	16,297	18,785	....	497	....	58,679	....	58,679	7,659	....	13,987	9,506	109,113	....	....	45,073	154,186
HATFIELD	64	17,209	3,431	3,336	19	1,055	....	3,135	....	3,135	115	....	1,910	418	9,988	....	....	....	9,988
HAYWARD	244	96,038	12,833	13,948	10,619	1,813	....	44,256	....	44,256	13,801	....	11,489	34,886	130,812	....	....	37,007	167,899
HAZEL RUN	80	15,936	2,168	2,237	....	23	....	9,549	....	9,549	490	....	398	455	13,152	....	....	....	13,152
HEIDELBERG	73	15,943	1,399	1,230	....	821	....	2,066	....	2,066	2,256	....	590	....	6,979	....	....	....	6,979
HENDRON	308	49,457	19,767	18,350	2,090	2,314	164,924	51,903	615	217,442	5,985	710	2,614	7,357	256,862	142,779	....	....	399,641
HENRIETTE	80	15,757	1,184	1,052	....	2,436	....	1,665	....	1,665	280	....	2,078	4,192	11,703	....	....	....	11,703
HERMAN	479	117,132	40,811	41,076	29,060	206	3,570	153,046	....	156,616	33,082	4,193	32,747	48,945	345,925	....	28,135	8,000	382,060
HEWITT	267	42,038	26,192	20,777	1,923	8,036	201,994	56,278	....	258,272	....	....	5,079	926	295,013	324,774	1,677	....	633,096
HILL CITY	467	244,594	126,340	91,304	44,006	7,769	25,700	233,613	1,040	260,353	43,485	1,992	11,739	40,864	501,512	231,000	....	12,345	798,917
HILLMAN	44	7,370	782	721	....	1,000	....	1,879	....	1,879	570	....	....	13	4,183	....	....	....	4,183
HITTERDAL	242	43,126	13,948	14,671	699	65	....	54,457	....	54,457	10,680	....	9,148	12,977	102,697	....	....	....	102,697
HOLLAND	215	34,280	12,743	13,150	331	1,559	....	44,702	....	44,702	345	197	9,511	5,980	75,775	....	....	....	75,775
HOLLANDALE	290	93,021	18,983	18,288	23,647	845	....	41,790	....	41,790	13,360	....	12,395	16,968	127,293	....	....	5,996	133,289
HOLLOWAY	122	40,431	26,014	10,360	....	12	....	19,110	....	19,110	7,994	....	4,058	8,707	50,241	....	....	....	50,241
HOLT	85	10,496	1,448	1,497	....	....	....	8,152	....	8,152	2,660	....	56	400	12,765	....	....	....	12,765
HUMBOLDT	72	32,667	3,593	3,521	....	41	....	6,915	....	6,915	....	....	....	364	10,841	....	....	....	10,841
INLEN	98	13,044	2,578	2,061	....	1,312	....	16,832	....	16,832	....	153	1,701	2,941	25,000	....	....	300	25,300
IONA	156	45,273	14,744	14,390	....	1,665	....	36,299	....	36,299	....	....	1,381	29	53,764	....	....	....	53,764
IRON JUNCTION	133	22,530	1,241	1,293	....	....	....	4,635	....	4,635	....	....	2,192	955	9,075	....	....	1,000	10,075
ISLAND VIEW	150	291,908	20,542	11,253	....	1,580	....	4,321	....	4,321	....	....	902	504	18,560	....	....	....	18,560
JEFFERS	446	77,174	20,614	21,627	11,071	3,121	....	88,603	....	88,603	27,584	....	24,751	7,754	184,511	....	....	15,528	200,039
JENKINS	267	69,994	12,454	12,167	....	624	....	13,747	....	13,747	....	....	7,387	4,179	38,104	....	....	7,000	45,104
JOHNSON	45	10,920	2,293	2,482	....	500	....	3,560	....	3,560	....	....	1,866	....	8,408	....	....	2,000	10,408
KELLIHER	352	61,569	9,210	8,785	13,301	1,101	....	29,676	3,000	32,676	18,822	1,454	7,557	57,632	141,328	....	....	7,000	149,787
KELLOGG	423	76,561	14,188	14,558	....	1,262	....	67,765	1,688	69,453	21,986	....	4,463	13,724	126,304	....	....	1,000	153,304
KENNEDY	334	93,139	48,903	47,636	42,130	1,287	....	67,597	2,289	69,886	21,698	....	30,742	2,056	215,435	....	....	....	217,544
KENNETH	80	20,636	2,776	4,852	....	1,090	....	11,726	....	11,726	....	....	3,263	2,480	23,411	....	....	....	23,411
KENSINGTON	292	52,321	18,417	18,192	1,609	36	....	48,618	....	48,618	12,396	....	1,315	1,072	83,735	....	....	20,000	103,735
KENT	133	17,570	3,813	4,356	305	405	....	17,850	....	17,850	1,520	....	2,583	1,001	28,020	....	....	9,728	37,748

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 5: UNDER 500 IN POPULATION	CURRENT EXPENDITURES											OTHER USES			TOTAL EXPENDITURES & OTHER USES			
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS		LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES		OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
					EXPENDITURES	EXPENDITURES		EXPENDITURES			EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES		EXPENDITURES	EXPENDITURES	EXPENDITURES
GRASSTON	13,608	....	3,844	....	4,031	....	....	835	1,410	....	23,728	....	....	23,728	....	910	....	24,638
GREEN ISLE	36,079	28,509	31,577	....	30,137	....	....	4,454	12,039	37,186	179,981	79,430	24,600	284,011	....	....	....	284,011
GREENWALD	3,034	811	2,403	....	8,213	178	....	1,415	907	....	16,961	12,845	....	29,806	....	....	....	29,806
GREY EAGLE	38,673	14,125	21,803	303	32,218	297	....	1,003	9,985	18,317	136,724	10,011	17,790	164,525	....	....	23,468	187,993
GRYCLA	20,096	247	3,697	....	22,624	18,798	....	850	9,161	7,214	82,687	58,106	3,588	144,381	....	11,256	....	155,637
GULLY	4,520	....	421	....	6,710	4,500	....	554	7,543	....	-24,248	....	....	24,248	....	....	....	24,248
HACKENSACK	27,174	18,866	7,728	....	41,013	1,748	....	10,380	1,348	....	108,257	33,632	....	141,889	....	....	....	141,889
HADLEY	10,430	1,480	....	....	9,489	....	....	....	6,000	....	27,399	7,163	....	34,562	....	....	....	34,562
HALMA	2,841	....	203	....	2,615	3,822	....	....	1,750	....	11,231	5,300	....	16,531	....	....	....	16,531
HAMBURG	77,887	6,375	28,201	....	29,193	859	....	15,559	268	46,201	204,543	32,404	47,880	284,827	....	....	14,827	299,654
HAMMOND	6,032	....	1,333	....	5,460	355	....	8,376	3,305	....	24,861	....	....	24,861	....	....	5,000	29,861
HANPTON	17,324	....	17,425	....	8,758	784	....	12,179	11,130	5,993	73,593	....	10,000	83,593	....	5,000	....	88,593
HANLEY FALLS	26,671	748	9,178	....	31,765	....	....	7,635	18,183	35,831	138,011	68,731	30,000	228,742	....	5,000	....	233,742
HANSKA	24,865	8,601	11,250	....	60,640	15,040	5,399	13,666	7,891	....	147,352	57,299	....	204,651	....	8,041	....	212,692
HARDING	2,145	....	....	....	1,500	....	....	3,510	1,659	....	8,914	223	....	9,137	....	....	....	9,137
HARDWICK	13,829	2,441	24,084	....	24,455	....	....	2,100	8,974	....	75,883	2,598	....	78,481	....	....	....	78,481
HARTLAND	51,162	....	9,845	....	16,254	....	....	3,105	5,857	2,729	88,152	34,623	10,000	132,775	....	8,521	45,073	186,369
HAYFIELD	3,766	1,489	440	....	2,116	116	....	120	....	....	8,047	....	....	8,047	....	647	....	8,694
HAYWARD	44,341	....	9,243	....	9,266	....	....	5,099	6,857	10,224	85,030	13,657	10,000	108,687	....	10,848	37,087	156,622
HAZEL RUN	1,744	....	3,000	....	3,586	....	....	620	1,906	....	10,856	676	....	11,532	....	....	....	11,532
HEIDELBERG	1,868	219	563	....	1,086	2,140	....	....	1,039	....	6,915	....	....	6,915	....	....	....	6,915
HENDRON	50,142	2,241	16,804	....	13,712	410	....	5,269	178,945	4,074	271,597	25,013	....	296,610	....	45,000	....	341,610
HENRIETTE	2,842	....	339	....	2,591	....	....	1,489	148	....	7,409	....	....	7,409	....	....	....	7,409
HERMAN	46,119	19,835	12,273	....	75,230	29,598	....	5,711	58,147	29,550	276,463	732	25,000	302,195	28,135	....	8,000	338,330
HEWITT	26,344	427	1,528	....	9,600	....	....	....	8,405	5,001	51,305	566,377	9,975	627,657	1,677	....	11,632	640,966
HILL CITY	82,414	37,861	16,597	....	21,206	....	....	23,380	16,045	52,559	250,062	47,809	414,469	712,340	....	....	54,060	766,400
HILLMAN	4,159	....	559	....	1,143	....	....	50	....	....	5,911	....	....	5,911	....	....	....	5,911
HITTERDAL	10,534	6,750	12,140	....	17,598	....	....	6,454	....	....	53,476	18,544	....	72,020	....	....	....	72,020
HOLLAND	3,864	3,783	3,630	208	14,019	....	....	4,400	8,018	....	37,922	23,890	....	61,812	....	900	....	62,712
HOLLANDALE	20,753	....	8,709	....	16,260	....	....	2,200	17,670	8,403	73,995	27,101	....	101,096	....	16,601	5,996	123,693
HOLLOWAY	30,256	....	10,960	....	4,724	....	....	....	....	....	45,940	10,677	....	56,617	....	....	....	56,617
HOLY	4,555	....	700	....	2,954	5,101	....	809	....	....	14,119	....	....	14,119	....	....	....	14,119
HUMBOLDT	1,975	....	....	....	3,381	....	....	1,112	1,220	....	7,688	5,380	....	13,068	....	....	....	13,068
IHLER	8,971	3,865	650	....	3,042	....	....	694	5,704	....	22,926	46,479	....	69,405	....	....	300	69,705
IONA	13,204	1,550	750	....	21,938	451	....	1,796	4,243	....	43,932	....	....	43,932	....	2,000	....	45,932
IRON JUNCTION	3,442	....	1,500	....	1,025	1,533	....	....	....	....	7,500	....	....	7,500	....	....	1,000	8,500
ISLAND VIEW	10,810	2,900	1,200	....	25,349	....	....	....	6,056	41	46,356	....	....	46,356	....	....	....	46,356
JEFFERS	23,615	4,818	7,020	....	48,112	15,580	....	3,022	28,465	6,850	137,482	41,034	9,000	187,516	....	31,704	15,528	234,748
JENKINS	13,420	....	2,614	....	7,249	....	....	156	12,941	....	36,380	....	....	36,380	....	....	7,000	43,380
JOHNSON	4,294	....	73	....	3,324	361	....	....	200	....	8,252	158	....	8,410	....	....	2,000	10,410
KELLIHER	17,524	6,220	23,094	....	18,106	....	....	10,599	475	7,408	83,426	29,334	13,000	125,760	....	....	1,459	127,219
KELLOGG	48,014	24,627	23,245	....	34,049	80	....	6,793	1,114	....	137,922	10,536	....	148,458	....	....	26,000	174,458
KENNEDY	28,965	....	10,632	....	26,649	....	....	1,249	11,464	42,392	121,351	17,791	30,000	169,142	....	....	2,109	171,251
KENNETH	4,762	2,336	388	....	3,078	830	....	312	2,462	....	14,168	....	....	14,168	....	....	....	14,168
KERSINGTON	10,027	....	14,882	....	12,672	1,292	....	639	6,595	240	46,347	20,710	2,000	69,057	....	12,676	....	81,733
KENT	7,487	....	200	....	3,093	....	....	610	2,150	....	13,540	....	....	13,540	....	....	....	13,540

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES										OTHER SOURCES					TOTAL REVENUES & OTHER SOURCES			
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS		ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
																						REVENUES
TYPE 5: UNDER 500 IN POPULATION																						
KERRICK	54	18,892	1,908	1,852	....	280	....	4,764	....	4,764	....	....	447	3,351	10,694	....	....	....	....	10,694	
KETTLE RIVER	188	53,475	20,528	18,667	....	3,126	....	36,717	....	36,717	....	19,152	8,470	4,349	90,481	....	....	....	14,311	104,792	
KILKENNY	167	20,247	3,867	3,867	1,107	2,681	....	106,069	....	106,069	....	15,041	....	9,748	138,513	....	....	....	....	138,513	
KINBRAE	18	11,671	2,580	2,075	....	512	....	1,654	....	1,654	....	....	....	450	4,691	....	....	....	....	4,691	
KINGSTON	131	20,258	3,921	3,755	....	359	....	3,673	....	3,673	....	....	....	197	9,103	....	....	....	....	9,103	
KINNEY	252	49,994	13,764	22,012	....	54	....	172,217	67,463	239,680	....	....	363	4,739	12,194	279,042	....	....	100	279,142	
LA PRAIRIE	446	199,356	57,047	63,621	31,598	4,806	....	64,636	382,659	447,295	....	2,963	35	31,624	52,975	634,917	196,400	....	104,014	935,331	
LA SALLE	96	35,378	5,984	6,049	2,492	700	....	7,591	....	7,591	....	....	....	641	17,473	....	....	2,500	3,000	22,973	
LAFAYETTE	459	109,900	48,280	74,792	4,265	302	....	103,584	....	103,584	....	474	....	8,308	7,334	199,059	....	....	7,500	81,918	288,477
LAKE BRANSON	270	46,140	22,931	20,981	8,957	2,450	....	60,953	....	60,953	....	2,990	149	12,816	1,845	111,141	....	....	....	111,141	
LAKE HENRY	90	14,919	2,315	2,100	....	2,430	....	8,724	....	8,724	....	15,531	20	1,671	1,590	32,074	....	....	....	32,074	
LAKE LILLIAN	223	80,752	23,105	23,105	18,200	631	....	60,642	....	60,642	....	10,668	883	9,769	20,409	144,307	....	....	....	144,307	
LAKE WILSON	317	61,104	27,141	28,015	4,777	126	....	80,687	....	80,687	....	15,000	....	28,403	3,173	160,181	....	....	....	160,181	
LAKELAND SHORES	293	248,374	37,612	84,614	58,985	190	....	1,469	....	1,469	....	15,646	1,101	3,788	142	165,935	....	....	....	165,935	
LAMCASTER	341	57,593	18,730	16,578	20,528	670	....	89,111	....	89,111	....	9,345	....	4,179	11,472	151,883	....	....	20,000	171,883	
LAPORTE	98	32,424	1,715	1,680	....	1,990	....	3,910	....	3,910	....	1,770	....	443	141	9,934	....	....	....	9,934	
LASTRUP	111	27,357	4,657	4,665	....	2,784	....	51,103	....	51,103	....	6,029	....	625	3,894	69,100	....	....	....	69,100	
LENGBY	112	14,203	4,327	4,686	....	1,959	....	27,706	....	27,706	....	4,077	92	3,162	29,875	71,557	....	....	....	71,557	
LEONARD	24	7,981	536	506	....	1,448	....	1,808	....	1,808	....	658	....	903	800	6,123	....	....	....	6,123	
LEONIDAS	67	15,300	4,919	4,919	....	....	....	51,961	18,416	70,377	1,948	....	30,144	1,115	108,503	....	....	....	....	108,503	
LEWISVILLE	254	64,239	18,187	18,208	8,509	464	....	42,895	....	42,895	....	150	....	386	2,466	73,078	32,000	....	2,500	13,199	120,777
LISHORE	246	34,991	9,754	9,824	5,047	37	....	68,315	6,116	74,431	13,444	....	....	14,029	4,080	120,892	....	....	50	8,769	129,711
LONG BEACH	202	117,173	1,733	1,828	....	8,963	....	944	....	944	....	25	....	5,249	7,826	24,835	....	....	....	....	24,835
LONGVILLE	226	171,918	32,828	37,648	1,020	2,250	....	24,491	2,481	26,972	25,653	1,617	1,483	40,231	136,874	....	....	....	54,278	....	191,152
LORETO	419	237,808	52,660	57,086	264,641	26,043	4,888	36,974	....	41,862	11,345	3,667	24,404	15,305	444,353	455,000	....	....	....	6,884	906,237
LOUISBURG	41	20,845	4,893	5,055	....	42	....	4,041	....	4,041	....	1,864	....	140	....	11,142	....	....	....	....	11,142
LOWRY	231	54,986	22,235	20,065	....	260	....	61,621	....	61,621	....	9,629	990	....	1,792	94,357	....	....	....	5,000	99,357
LUCAN	233	38,722	18,297	18,487	8,106	1,597	65,090	65,090	8,750	7,670	25,408	135,108	9,170	16,045	160,323
LYND	309	51,367	26,060	19,188	374	3,451	64,066	64,066	2,509	6,399	7,240	12,607	115,834	13,150	91,173	220,157
MAGNOLIA	152	62,974	10,692	9,080	7,553	....	....	16,777	1,425	18,202	5,395	....	29,269	1,335	70,834	....	....	....	....	....	70,834
MANCHESTER	66	21,381	1,460	1,542	....	1,654	....	5,900	....	5,900	....	....	....	2,494	2,880	14,470	....	....	....	....	14,470
MANHATTAN BEACH	61	86,416	1,973	2,980	....	1,527	....	....	....	....	....	2,213	....	2,265	200	9,185	....	....	....	....	9,185
MAPLEVIEW	204	23,905	8,063	5,867	....	2,548	....	63,943	....	63,943	....	9,600	1,182	5,467	40,553	129,160	....	....	....	6,291	135,451
MARLETTA	208	28,745	8,807	8,397	15,443	1,123	....	71,953	....	71,953	....	25,495	....	24,628	2,925	149,964	....	....	....	....	149,964
MAYER	483	137,517	30,197	60,966	1,782	7,883	....	41,599	....	41,599	....	43,762	223	12,986	13,965	183,166	....	....	....	10,550	193,716
MAYNARD	422	81,125	21,864	25,190	145	181,658	114,545	296,203	31,259	33,786	40,137	426,720	385,000	4,594	612,769	1,429,083
MC GRATH	60	10,517	364	487	....	1,132	....	2,964	....	2,964	....	457	....	2,301	9,811	17,152	....	....	....	....	17,152
MC GREGOR	371	96,412	37,790	39,084	2,239	10,325	....	96,530	16,009	112,539	50,350	1,592	5,757	71,215	293,101	....	....	....	....	1,049	294,150
MC KINLEY	118	21,104	3,444	3,504	....	75	....	105,844	17,436	123,280	2,190	....	....	19,633	6,615	155,297	....	....	....	2,706	158,003
MEADOWLANDS	90	16,455	14,025	14,890	....	795	....	20,503	....	20,503	....	....	....	6,459	11,410	57,495	....	....	....	....	57,495
MEDICINE LAKE	386	465,413	99,673	101,785	....	18,102	....	....	2,000	2,000	....	188	....	3,398	5,381	130,854	....	....	....	....	130,854
MEYER GROVE	122	29,947	7,050	7,419	....	1,636	....	12,892	....	12,892	....	....	....	257	6,255	30,784	....	....	....	....	30,784
MENDOTA	164	121,277	27,451	39,722	11,457	13,101	....	49,597	....	49,597	....	....	2,615	3,157	1,708	121,357	....	....	....	....	121,357
MENTOR	185	39,345	13,770	13,437	153	15,766	15,766	17,284	53	5,295	5,407	57,395	43,280	7,125	107,800
MIDDLE RIVER	286	55,879	7,864	8,621	1,069	249,926	249,926	20,719	111	2,626	24,758	307,830	6,000	11,870	325,700
MIESVILLE	135	78,637	5,915	7,897	....	3,175	44,688	4,442	....	49,130	11,884	....	....	1,583	4,180	77,849	....	....	....	....	77,849

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
TYPE 5: UNDER 500 IN POPULATION																		
KEARICK	1,677	....	1,526	....	5,715	....	....	455	1,973	....	11,346	....	....	11,346	....	....	....	11,346
KETTLE RIVER	33,837	....	16,206	181	42,576	357	....	3,118	6,586	....	102,861	4,943	....	107,804	....	6,500	14,311	128,615
KILKENNY	7,423	2,778	9,996	....	437	815	....	....	16,829	....	38,278	106,020	....	144,298	....	....	....	144,298
KIMBRAE	1,337	....	....	....	1,778	481	....	....	180	....	3,776	450	....	4,226	....	....	....	4,226
KINGSTON	1,564	....	800	....	1,896	303	....	937	251	....	5,751	....	....	5,751	....	....	....	5,751
KINNEY	34,547	35,658	6,095	637	85,346	....	9,462	1,762	27,091	2,123	202,721	81,997	....	284,718	....	....	100	284,818
LA PRAIRIE	50,717	645	4,863	1,200	43,580	....	....	9,228	6,343	14,176	130,752	509,156	5,991	645,899	....	....	104,014	749,913
LA SALLE	4,295	....	1,983	....	3,958	....	....	....	....	....	12,536	3,825	4,000	20,361	....	600	....	23,961
LAFAYETTE	52,532	3,825	6,746	....	37,607	....	....	4,399	....	10,322	115,431	68,175	10,000	193,606	....	....	81,918	275,524
LAKE BRONSON	10,421	....	691	....	16,625	....	....	11,473	13,128	5,100	57,438	21,894	6,000	85,332	....	....	....	85,332
LAKE HENRY	3,909	....	6,732	....	1,467	....	....	....	4,039	....	16,227	....	....	16,227	....	....	....	16,227
LAKE LILLIAN	24,326	15,154	15,763	....	12,825	....	4,214	21,527	3,405	8,264	105,478	....	35,000	140,478	....	....	....	140,478
LAKE WILSON	12,112	1,765	9,459	....	28,778	3,724	....	2,540	7,601	4,675	70,654	3,764	35,000	109,418	....	....	....	109,418
LAKELAND SHORES	17,042	3,178	6,091	....	21,013	....	....	....	1,026	23,433	71,783	240,459	....	312,242	....	....	....	312,242
LANCASTER	12,242	....	10,106	....	60,238	....	....	802	14,173	19,527	117,088	1,000	20,000	138,088	....	....	....	138,088
LAPORTE	9,786	....	....	....	2,617	26	....	1,257	....	....	13,686	....	....	13,686	....	....	....	13,686
LASTRUP	3,019	....	420	....	3,421	8,606	....	4,518	1,532	....	21,516	44,724	....	66,240	....	....	....	66,240
LENGBY	21,427	....	878	126	5,706	4,126	....	6,162	169	....	38,594	24,270	....	62,864	....	....	....	62,864
LEONARD	2,197	....	155	....	1,483	399	....	152	411	....	4,797	....	....	4,797	....	....	....	4,797
LEONIDAS	14,865	....	2,850	28	6,019	3,318	....	6,607	....	....	33,687	37,487	....	71,174	....	....	....	71,174
LEWISVILLE	18,152	....	5,397	....	9,175	....	....	....	7,323	18,599	58,646	58,541	20,000	137,187	....	....	13,199	150,386
LISHORE	26,321	....	7,292	....	10,600	....	....	2,392	8,100	247	54,952	118,363	....	173,315	....	13,500	8,769	195,584
LONG BEACH	6,628	....	4,546	....	7,173	....	....	2,603	3,755	....	24,705	....	....	24,705	....	....	....	24,705
LONGVILLE	67,648	47,495	9,086	....	28,908	....	4,400	....	15,815	....	173,352	31,832	....	205,184	....	....	....	205,184
LORETTA	41,448	19,431	15,170	7,632	47,470	123	....	11,699	4,419	14,769	162,161	526,993	10,000	699,154	....	13,000	6,884	719,038
LOUISBURG	2,509	....	....	....	1,765	2,240	....	1,024	1,380	....	8,918	....	....	8,918	....	....	....	8,918
LOWRY	6,471	3,599	23,728	....	14,412	100	....	2,121	15,175	1,823	67,429	....	3,000	70,429	....	5,000	5,000	80,429
LUCAN	26,460	300	5,968	50	48,057	....	....	4,884	9,555	7,846	103,120	13,619	54,000	170,739	....	46	16,045	186,830
LYND	16,127	18,243	6,895	....	7,682	....	....	....	21,077	7,387	77,411	126,667	6,434	210,512	....	....	91,173	301,685
MAGNOLIA	3,967	....	5,916	....	6,429	....	....	....	3,610	5,227	25,149	22,155	7,275	54,579	....	....	....	54,579
MANCHESTER	4,227	....	1,224	....	2,440	200	....	771	1,387	....	10,249	....	....	10,249	....	1,000	....	11,249
MANHATTAN BEACH	2,328	....	1,139	....	1,210	....	....	....	165	....	4,842	200	....	5,042	....	....	....	5,042
MAPLEVIEW	49,800	9,991	9,953	67	10,938	523	....	7,376	19,196	....	107,844	13,347	....	121,191	....	4,239	6,291	131,721
MARIETTA	29,353	5,380	12,504	....	13,102	16,741	....	1,228	....	10,000	88,308	18,191	5,000	111,499	....	22,000	....	133,499
MATER	61,073	6,375	20,606	332	16,566	18,079	....	1,200	11,087	2,895	139,013	19,429	10,000	168,442	....	....	10,550	178,992
MATNARD	69,327	....	17,455	....	68,857	....	....	10,956	42,627	41,851	251,073	268,413	589,414	1,108,900	....	13,495	612,769	1,735,164
MC GRATH	1,953	115	3,029	....	3,905	....	....	1,078	4,173	....	14,253	....	....	14,253	....	....	....	14,253
MC GREGOR	28,778	65,771	27,149	....	44,908	....	3,879	1,115	4,827	8,380	184,807	93,458	14,352	292,617	....	....	1,049	293,666
MC KINLEY	46,332	....	14,040	738	18,837	8,593	2,888	419	2,248	....	94,095	45,746	....	139,841	....	....	2,706	142,547
MEADOWLANDS	16,581	....	2,224	....	2,698	3,922	....	....	7,206	395	33,026	4,065	....	37,091	....	....	....	37,091
MEDICINE LAKE	12,690	3,661	12,779	928	10,197	54,540	....	4,816	14,712	....	114,323	2,862	....	117,185	....	....	....	117,185
MEIRE GROVE	7,144	297	991	....	4,319	241	....	....	10,003	....	22,995	....	....	22,995	....	....	....	22,995
MENDOTA	76,696	45,623	15,232	....	19,025	283	....	4,621	3,412	11,330	176,222	....	10,000	186,222	....	....	....	186,222
MENTOR	29,242	11,500	27,417	....	11,957	....	....	2,726	2,723	....	85,565	2,659	....	88,224	....	....	7,125	95,349
MIDDLE RIVER	20,696	570	50,296	....	14,549	13,866	....	....	43,454	5,082	148,513	187,719	15,000	351,232	....	....	11,870	363,102
MIESVILLE	8,665	....	12,270	....	3,247	5	....	500	1,488	....	26,175	50,854	....	77,029	....	....	....	77,029

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 5: UNDER 500 IN POPULATION	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES			
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS		FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		OTHER FINANCING SOURCES	TRANSFERS	
						GOVERNMENTAL FUNDS	GOVERNMENTAL FUNDS														
MILAN	349	56,162	33,301	33,282	220	408	....	103,789	1,000	104,789	7,334	....	5,686	27,350	179,069	....	....	....	4,000	183,069
MILLERVILLE	103	22,084	220	216	....	28	....	4,427	....	4,427	6,289	....	1,891	27,977	40,828	....	....	19,500	....	60,328
MILLVILLE	162	45,291	3,198	2,842	....	3,920	....	10,520	1,687	12,207	....	998	1,508	6,552	28,027	....	....	....	....	28,027
MILROY	298	52,219	37,995	38,406	7,385	2,831	....	68,339	1,000	69,339	16,940	....	3,997	4,303	143,201	....	....	....	7,940	151,141
MILTONA	213	55,494	19,187	19,491	....	2,236	....	27,481	....	27,481	....	243	17,712	19,787	86,950	....	....	23,000	3,144	113,094
MINNEISKA	137	34,337	6,095	6,069	....	3,020	....	9,304	....	9,304	....	....	699	14	19,106	....	....	....	....	19,106
MINNESOTA CITY	258	52,460	15,607	15,296	545	2,171	....	27,185	....	27,185	....	....	5,401	2,131	52,729	....	....	....	....	52,729
MIZPAH	97	9,875	718	....	....	724	....	3,388	....	3,388	557	....	882	801	6,940	....	....	....	....	6,940
MORTON	445	85,863	76,470	78,682	....	159	106,762	214,783	....	321,545	7,840	1,716	10,644	44,161	464,747	....	....	....	4,655	469,402
MOTLEY	443	129,032	29,509	32,389	8,566	6,781	68,852	83,039	....	151,891	31,487	5,836	4,879	43,744	285,573	20,000	....	39,035	41,709	386,317
MURDOCK	780	121,435	28,762	30,289	33,529	1,508	....	62,343	....	62,343	24,883	63	18,988	41,825	213,428	....	....	....	....	213,428
MYRTLE	21	21,754	2,260	2,262	....	2,545	....	7,800	....	7,800	....	....	2,400	2,400	17,496	....	....	....	....	17,496
NASHUA	60	34,531	3,983	4,095	....	....	....	2,963	512	3,475	....	....	394	626	8,590	....	....	....	....	8,590
NASSAU	83	31,272	6,221	6,195	....	664	....	7,507	....	7,507	8,113	....	1,181	8,617	32,277	....	....	....	....	32,277
NELSON	175	43,684	4,746	5,531	9,826	7,438	....	7,338	....	7,338	650	....	1,919	2,307	35,009	....	....	....	....	35,009
NERSTRAND	208	79,741	20,791	17,108	....	369	....	26,349	....	26,349	....	....	19,707	....	17,374	....	....	....	....	82,089
NEVIS	381	122,324	25,020	23,886	....	257	....	69,225	460	69,685	29,976	1,579	5,639	34,591	165,613	....	....	19,425	47,849	232,887
NEW AUBURN	364	43,891	11,899	10,575	....	5,246	....	42,006	7,585	49,591	6,186	341	2,832	1,939	76,770	....	....	52,000	1,233	130,003
NEW GERMANY	358	77,531	17,547	57,072	21,934	8,904	....	30,167	10,645	40,812	19,617	230	1,847	43,618	194,034	....	....	2,000	....	196,034
NEW MARKET	224	83,318	25,550	46,154	....	2,496	....	33,960	....	33,960	41,541	172	3,598	5,377	133,298	....	....	....	1,716	135,014
NEW MUNICH	315	63,682	9,931	10,218	6,603	5,907	....	38,364	....	38,364	200	....	15,680	17,024	93,996	....	....	....	12,803	106,799
NEW TRIER	99	27,473	1,401	2,533	....	1,882	....	2,985	550	3,455	....	....	417	1,947	10,234	....	....	2,000	....	12,234
NEWFOLDEN	343	68,044	22,432	23,940	....	366	....	71,412	2,500	73,912	27,311	440	1,533	6,738	134,240	....	....	3,700	....	137,940
NIELSVILLE	98	15,447	6,926	6,165	....	390	....	22,634	....	22,634	845	....	2,977	777	33,788	....	....	....	....	33,788
NIMROD	79	17,163	2,475	2,697	....	1,338	....	2,337	....	2,337	....	....	90	8	6,470	....	....	....	....	6,470
NORCROSS	84	23,832	15,821	15,313	....	....	....	22,009	....	22,009	500	88	4,440	1,108	43,458	....	....	....	1,000	44,458
NORTH REDWOOD	206	46,596	15,124	15,168	9,976	5,531	....	17,548	....	17,548	....	....	6,767	4,737	59,727	....	....	....	607	60,334
NORTHONE	294	46,136	18,524	18,285	6,856	153	....	57,360	....	57,360	19,051	....	13,524	12,681	127,910	....	....	9,955	8,450	146,315
NORTHROP	278	60,314	16,300	8,274	....	1,433	....	30,088	....	30,088	2,940	127	11,148	4,981	58,991	....	....	5,000	....	63,991
ODESSA	154	20,698	5,244	6,157	....	1,632	....	50,906	....	50,906	7,572	....	10,947	2,264	79,478	....	....	....	....	79,478
ODIN	99	29,246	8,630	8,685	....	12	....	20,039	....	20,039	425	....	5,626	2,262	37,049	....	....	....	....	37,049
OGENA	160	20,665	7,641	9,060	8,563	516	....	37,566	940	38,506	4,715	3,232	4,066	3,506	72,164	....	....	15,000	7,450	94,614
OKABENA	220	37,489	23,572	20,954	7,100	84	....	51,907	....	51,907	5,277	240	5,992	5,251	96,805	....	....	....	....	96,805
OKLEE	438	116,679	25,844	25,721	....	108	585,157	181,508	....	766,665	30,513	1,118	80,121	32,048	936,294	....	....	25,000	....	961,294
ORNSBY	158	40,516	10,642	10,775	....	2,978	....	14,998	512	15,510	12,003	....	1,045	8,859	51,170	1,000	....	....	4,350	56,520
ORR	263	80,121	16,760	14,553	....	80	....	69,283	61,106	130,389	39,154	....	22,604	24,604	231,384	....	....	30,707	....	262,091
OSLO	362	114,385	45,549	39,639	37,136	2,305	....	100,536	1,012	101,548	26,135	483	62,104	11,876	281,226	....	....	....	9,021	290,247
OSTRANDER	276	73,933	33,583	36,913	968	634	....	35,022	2,500	37,522	599	881	3,157	2,223	82,897	....	....	....	2,575	85,472
OTTERTAIL	320	239,222	39,722	39,512	6,360	3,819	....	12,029	....	12,029	16,448	....	9,555	7,264	94,987	....	....	....	....	94,987
PALISADE	144	25,989	5,699	4,438	2,158	48	....	8,525	107,611	116,136	16,836	....	6,829	44,386	190,831	....	2,984	20,000	1,610	215,425
PEASE	179	42,189	1,579	1,540	....	150	....	6,814	....	6,814	....	....	993	272	9,769	....	....	....	....	9,769
PENBERTON	231	54,652	25,507	26,029	....	30	....	24,452	....	24,452	15	....	3,034	18,483	72,043	....	....	....	2,000	74,043
PENROCK	485	96,358	26,068	26,552	3,749	....	....	80,502	....	80,502	....	38	11,767	11,097	133,705	....	....	....	4,500	138,205
PERLEY	133	30,680	7,156	9,412	....	1,112	....	12,013	....	12,013	825	189	2,375	8,796	34,722	....	....	....	....	34,722
PETERSON	257	46,413	11,268	11,182	....	148	....	26,675	....	26,675	20	98	7,114	6,221	51,458	....	....	....	....	51,458
PILLAGER	304	71,962	81,929	69,430	....	5,423	330,366	44,727	....	375,093	....	....	11,720	21,049	402,715	551,576	....	....	4,761	1,039,052

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 5: UNDER 500 IN POPULATION	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING	ENTERPRISE FUNDS	TRANSFERS GOVERNMENTAL FUNDS	
MILAN	27,667	33,223	14,222	....	11,640	....	1,126	5,547	8,647	....	102,072	31,521	....	133,593	....	12,700	4,000	150,293
MILLERVILLE	3,570	....	11,301	....	3,312	....	....	5,203	1,812	....	25,198	37,810	....	63,008	....	....	....	63,008
MILLVILLE	4,684	350	1,540	....	12,405	769	....	2,348	1,355	....	23,451	....	....	23,451	....	....	....	23,451
MILROY	24,075	343	6,988	350	31,969	9,405	....	2,277	12,358	9,043	96,808	2,205	20,934	119,947	....	15,000	7,940	142,887
MILTONA	33,858	....	1,952	....	19,976	....	....	2,572	8,219	....	66,577	95,224	....	161,801	....	6,520	3,144	171,465
MINNEISKA	5,340	....	998	....	6,613	150	....	664	1,100	1	14,866	....	....	14,866	....	....	....	14,866
MINNESOTA CITY	11,041	146	1,352	140	7,809	1,100	....	700	5,518	....	27,022	16,436	....	44,258	....	....	....	44,258
MIZPAH	3,632	....	466	....	1,194	....	....	259	762	....	6,313	....	100	6,413	....	....	....	6,413
MORTON	61,378	25,076	10,515	....	22,767	....	....	10,857	123,021	10,306	264,720	173,921	10,000	448,641	....	....	4,655	453,296
MOTLEY	55,953	44,750	27,431	81	56,723	....	....	970	1,386	9,362	196,664	88,316	50,421	335,401	....	52,195	41,709	429,305
MURDOCK	13,126	2,315	12,548	300	15,708	22,068	....	1,206	29,392	16,438	113,101	12,205	25,000	150,306	....	15,433	....	165,739
MYRTLE	3,810	....	2,293	....	7,125	....	....	649	1,357	....	15,234	....	....	15,234	....	5,000	....	20,234
NASHUA	2,437	....	500	....	1,236	....	....	200	110	....	4,483	....	....	4,483	....	....	....	4,483
NASSAU	6,581	....	1,170	....	2,189	6,436	....	1,502	873	....	18,751	12,062	....	30,813	....	....	....	30,813
NELSON	10,066	....	1,029	359	4,938	2,420	....	490	....	2,250	21,552	214	2,303	24,069	....	....	....	24,069
NERSTRAND	23,142	600	5,312	55	5,915	12,226	....	3,590	1,656	....	52,504	11,526	....	64,030	....	....	....	64,030
NEVIS	40,903	45,124	30,173	100	26,217	334	....	11,210	323	3,575	157,959	49,620	5,000	212,579	....	14,235	47,849	274,663
NEW AUBURN	19,186	2,100	4,589	....	23,762	....	....	1,731	....	4,893	56,261	24,274	42,461	122,996	....	2,600	1,233	126,829
NEW GERMANY	27,389	9,327	5,269	....	8,883	16,391	....	2,578	16,620	14,058	100,515	43,657	25,000	169,172	....	....	....	169,172
NEW MARKET	18,223	....	32,323	....	8,312	13,197	....	3,556	10,098	36,318	122,027	6,620	17,037	145,684	....	....	....	145,684
NEW MUNICH	11,021	626	7,556	....	10,832	449	....	468	21,657	5,050	57,659	8,259	6,000	71,918	....	....	12,803	84,721
NEW TRIER	4,209	....	571	....	10,823	1,240	....	849	1,689	....	19,381	3,157	....	22,538	....	....	....	22,538
NEWZOLDEN	25,366	....	12,624	....	1,289	21,650	....	3,034	59,555	....	123,518	....	....	123,518	....	....	....	123,518
NIELSVILLE	4,854	....	1,403	....	9,463	718	....	....	6,479	6,627	29,544	622	3,000	33,166	....	....	....	33,166
NINROD	2,208	....	412	....	1,061	3,767	....	....	....	....	7,448	....	....	7,448	....	....	....	7,448
NORCROSS	7,156	....	800	....	7,941	....	....	....	4,219	....	20,116	3,200	....	23,316	....	18,073	1,000	42,389
NORTH REDWOOD	6,879	....	529	30	7,002	....	....	640	1,833	12,265	29,186	8,800	20,000	57,986	....	....	607	58,593
NORTHOME	47,937	3,609	16,071	....	14,539	....	3,015	....	2,831	....	88,002	7,230	....	95,232	....	....	8,450	103,682
NORTHROP	14,823	11,025	2,642	....	33,154	2,775	....	568	5,700	....	70,687	16,133	....	86,820	....	34,000	....	120,820
ODESSA	15,634	20	1,906	....	4,934	8,580	....	....	4,139	....	35,213	14,506	....	49,719	....	30,000	....	79,719
ODIN	7,094	....	2,024	9	7,323	....	....	2,765	4,192	....	23,407	6,626	....	30,033	....	500	....	30,533
OGEMA	7,277	27,679	5,365	75	5,736	....	....	1,236	16,062	....	63,430	346	11,945	75,721	....	177	7,450	83,348
OKABENA	14,503	3,538	3,733	....	16,682	....	....	1,532	11,063	19,079	70,130	33,657	14,000	117,787	....	....	....	117,787
OKLEE	68,805	22,357	22,077	....	40,902	....	....	10,059	20,996	71,388	256,584	11,575	....	268,159	....	....	....	268,159
ORNSBY	6,606	....	3,060	....	48,758	....	....	3,278	6,830	20	68,552	21,685	1,000	91,237	....	....	4,350	95,587
ORR	78,208	33,193	14,524	....	18,156	....	....	50,133	10,960	....	205,182	105,017	....	310,199	....	....	....	310,199
OSLO	23,608	....	5,353	....	39,271	23,937	....	3,938	23,549	80,786	200,442	10,616	63,773	274,831	....	....	9,021	283,852
OSTRANDER	28,056	7,723	4,707	....	7,817	3,514	....	1,310	9,488	5,859	68,474	9,346	14,500	92,320	....	....	2,575	94,895
OTYBETAIL	16,123	....	14,592	....	15,276	....	....	5,790	7,421	....	59,202	38,407	....	97,609	....	....	....	97,609
PALISADE	14,108	....	21,146	....	1,029	....	....	....	....	....	36,283	275,029	....	311,312	....	2,503	1,610	315,425
PEASE	3,070	....	1,329	....	6,564	....	....	610	....	....	11,573	....	....	11,573	....	....	....	11,573
PENBERTON	13,247	....	9,066	....	8,942	....	....	110	1,159	....	32,524	13,056	....	45,580	....	....	2,000	47,580
PENNOCK	13,976	....	12,802	....	9,739	....	....	9,924	30,800	1,535	78,776	31,078	15,000	124,854	....	....	4,500	129,354
PERLEY	16,930	....	2,457	....	6,216	....	....	....	3,197	....	28,800	2,621	....	31,421	....	....	....	31,421
PETERSON	30,421	931	....	375	8,030	317	....	5,212	....	....	45,286	16,770	....	62,056	....	....	....	62,056
PILLAGER	31,136	20,046	8,303	....	24,642	....	....	....	2,115	29,047	115,289	472,556	10,353	598,198	....	....	4,761	602,959

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPU- LATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOV- ERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		ENTER- PRISE FUNDS	GOVERN- MENTAL FUNDS
TYPE 5: UNDER 500 IN POPULATION																				
PINE SPRINGS	434	444,254	17,119	19,379	....	93	....	14	....	14	....	2,806	5,963	....	28,255	....	....	....	28,255
PLATO	355	100,579	36,567	51,726	12,484	1,925	....	71,459	....	71,459	8,232	....	14,536	23,344	183,706	....	....	500	184,206
PLEASANT LAKE	101	45,276	6,112	6,841	....	3,182	....	3,034	....	3,034	6	....	1,145	500	14,708	....	....	....	14,708
PLUMMER	274	92,035	61,549	58,837	....	304	128,682	114,052	....	242,734	12,660	337	45,081	9,399	369,352	....	....	9,000	378,352
PORTER	211	37,010	14,145	17,800	4,947	3,508	....	38,635	....	38,635	4,526	....	10,571	14,462	94,449	....	....	3,155	97,604
QUAMBA	125	19,900	1,166	1,201	....	46	....	3,049	....	3,049	....	....	....	74	4,370	....	....	....	4,370
RACINE	293	82,005	15,537	15,895	....	3,599	....	23,206	....	23,206	....	....	5,931	4,844	53,475	....	....	....	53,475
RANDOLPH	331	94,651	9,232	21,453	18,370	2,291	....	26,399	....	26,399	20,397	....	8,060	14,983	111,953	....	....	....	111,953
RABIER	202	52,930	6,541	6,678	....	232	....	18,924	....	18,924	2,120	....	1,881	15,548	44,983	....	....	60,010	104,993
REGAL	49	14,929	2,031	1,952	....	2,469	....	1,739	210	1,949	....	423	....	30	6,823	....	....	....	6,823
REHER	339	84,118	31,232	36,965	72,000	61,311	133,311	20,731	518	13,112	10,300	214,937	65,000	95,375	78,039	453,351
REVERE	114	28,973	12,602	14,364	....	1,845	....	49,899	1,000	50,899	....	....	2,504	1,868	71,480	....	....	....	71,480
RICHVILLE	122	12,799	1,922	1,866	....	17	....	3,909	252	4,161	8	....	60	345	6,457	....	....	....	6,457
RIVERTON	124	90,490	19,690	5,986	....	265	....	16,359	....	16,359	....	....	2,479	128	25,217	....	....	....	25,217
RONNEBY	58	8,725	1,633	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION														
ROOSEVELT	181	26,919	931	1,116	....	1,893	....	3,841	....	3,841	....	....	3,265	3,067	13,182	....	....	....	13,182
ROSCOE	141	25,364	6,773	6,773	6,197	2,084	....	8,806	....	8,806	55	....	2,471	....	26,386	....	....	3,100	29,486
ROSE CREEK	364	75,888	4,860	5,360	4,004	2,098	....	78,644	....	78,644	....	....	22,244	6,001	118,351	....	....	16,000	134,351
ROTHSAY	441	109,386	30,013	24,496	1,651	1,837	....	75,639	....	75,639	27,953	93	2,097	6,722	140,488	....	....	3,333	143,821
ROUND LAKE	463	163,699	47,913	47,280	30,461	500	94,778	94,778	34,055	36	50,524	19,749	277,383	10,000	90,739	378,122
RUSHMORE	382	60,364	53,318	52,734	46,720	280	248,000	62,552	310,552	28,770	12,394	3,497	454,947	490,000	3,240	4,552	952,739
RUSSELL	394	64,296	31,520	26,889	....	238	....	101,186	7,303	108,489	33,003	263	4,820	8,398	182,100	....	....	....	182,100
RUYTON	330	39,205	11,319	10,813	....	1,673	....	61,216	235	61,451	12,845	207	9,042	4,978	101,009	....	....	7,000	108,009
RUTLEDGE	150	39,883	5,156	5,517	....	4,092	....	2,930	....	2,930	69	....	898	1,211	14,717	....	....	....	14,717
SABIN	500	89,939	32,423	35,659	6,499	3,421	....	63,924	....	63,924	42,400	197	13,122	12,224	177,446	....	....	6,000	183,446
SANBORN	457	141,541	55,747	56,751	15,700	5,155	....	87,468	....	87,468	17,119	939	17,653	10,746	211,531	....	....	7,425	218,956
SARGEANT	78	35,560	5,119	5,050	....	12	....	5,396	....	5,396	557	....	4,731	535	16,281	....	....	....	16,281
SEAFORTH	87	23,079	5,053	5,213	....	931	....	16,471	....	16,471	4,931	....	3,108	5,593	36,247	....	....	....	36,247
SEDAN	63	12,490	1,017	1,611	....	2,012	....	1,713	....	1,713	10	....	376	235	5,957	....	....	....	5,957
SHAVER	375	106,703	25,486	18,168	552	3,718	....	26,904	1,000	27,904	14,722	1,280	926	14,857	82,127	....	....	....	82,127
SHELLY	221	44,095	14,988	15,282	392	51,210	51,210	4,675	820	11,784	29,164	113,327	10,600	5,000	128,927
SHEVLIN	154	33,944	4,454	4,144	....	4,525	....	9,253	....	9,253	1,967	....	1,662	16,573	38,124	....	....	....	38,124
SKYLINE	342	124,174	14,011	15,254	....	....	....	18,993	....	18,993	1,165	....	....	2,455	37,867	....	....	....	37,867
SOBIESKI	198	42,768	2,901	3,031	....	3,748	....	5,406	....	5,406	245	....	1,096	3,390	16,916	....	....	....	16,916
SOLWAY	72	19,108	3,940	4,386	....	1,536	....	5,201	....	5,201	4	....	1,384	2,441	14,952	....	....	....	14,952
SOUTH HAVEN	194	48,892	5,318	6,658	1,624	126	....	31,150	2,177	33,327	35,631	....	4,733	110,689	192,788	....	....	40,000	232,788
SPRING HILL	77	13,609	2,960	2,400	....	1,990	....	5,746	....	5,746	190	....	....	982	11,308	....	....	....	11,308
SQUAW LAKE	138	23,909	3,452	3,215	....	2,863	....	4,122	....	4,122	1,667	....	352	10,265	22,484	....	....	....	22,484
ST. ANTHONY	81	13,070	3,591	3,705	....	826	....	1,986	....	1,986	....	....	113	....	6,630	....	....	....	6,630
ST. HILAIRE	295	67,829	17,939	21,204	....	94	....	63,360	....	63,360	15,128	....	1,587	24,158	125,531	....	....	3,700	129,231
ST. LEO	110	16,926	1,852	1,850	....	103	....	12,660	21,600	34,260	4,050	....	1,526	4,365	46,154	....	....	....	46,154
ST. MARTIN	277	66,620	9,431	7,618	1,287	2,496	....	23,875	....	23,875	14,308	....	2,654	13,007	65,245	....	....	902	66,147
ST. MARY'S POINT	338	322,944	30,065	32,412	....	45	....	1,016	....	1,016	....	86	743	7,689	41,991	....	....	....	41,991
ST. ROSA	75	17,150	2,641	1,277	....	2,399	....	4,841	....	4,841	22,315	....	1,760	151	32,743	....	....	....	32,743
ST. VINCENT	114	11,520	1,537	1,503	....	130	....	9,603	....	9,603	85	....	....	1,240	12,561	....	....	....	12,561
STEEN	179	21,211	4,844	5,499	12,412	....	....	14,268	....	14,268	7,757	....	1,101	2,594	43,631	....	....	....	43,631

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES											TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	OTHER FINANCING					TRANSFERS ENTERPRISE	GOVERNMENTAL FUNDS		
TYPE 5: UNDER 500 IN POPULATION																			
PINE SPRINGS	5,898	....	5,175	....	14,639	616	....	....	958	....	27,286	....	....	27,286	....	....	....	27,286
PLATO	16,212	....	5,458	57	9,321	1,555	....	4,644	22,552	35,913	95,712	5,659	67,000	168,371	....	....	500	168,871
PLEASANT LAKE	11,294	....	1,340	1,960	1,304	89	....	1,759	....	....	17,746	....	....	17,746	....	....	....	17,746
PLUMMER	30,058	18,994	7,735	....	29,201	11,660	....	3,948	10,568	37,955	150,119	8,665	5,000	163,784	....	....	....	163,784
PORTER	11,899	538	14,152	....	14,176	2,156	....	2,486	6,036	4,840	56,283	22,764	5,000	84,047	....	....	3,155	87,202
QUAMBA	1,933	....	364	106	4,802	....	....	579	352	....	8,136	....	....	8,136	....	....	....	8,136
RACINE	21,074	....	1,153	151	19,430	....	....	7,641	413	....	49,862	11,894	....	61,756	....	....	....	61,756
RANDOLPH	28,031	1,243	25,353	368	21,594	....	....	1,499	....	....	78,088	5,285	....	83,373	....	2,000	....	85,373
RANIER	36,351	2,875	....	....	4,584	....	....	49,440	12,237	....	105,487	4,779	....	110,266	....	10,000	....	120,266
REGAL	2,611	....	836	....	1,747	210	....	....	....	....	5,404	....	....	5,404	....	....	....	5,404
RENER	41,175	10,699	24,922	....	41,134	....	....	....	1,523	21,468	140,921	39,144	530,000	710,065	....	52,688	78,039	840,792
REVERE	15,978	....	3,525	....	11,545	....	....	....	....	204	31,252	13,428	....	44,680	....	....	....	44,680
RICHVILLE	2,470	....	744	....	3,685	....	....	807	470	23	8,199	....	....	8,199	....	....	....	8,199
RIVERTON	11,445	....	1,000	....	2,424	....	....	3,186	3,579	....	21,634	....	....	21,634	....	....	....	21,634
RONNEBY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																		
ROOSEVELT	1,603	....	250	....	2,987	....	....	2,617	2,159	....	9,616	6,000	....	15,616	....	....	....	15,616
ROSCOE	7,124	192	895	....	3,228	....	....	....	2,643	1,180	15,182	575	2,000	17,757	....	6,197	3,100	27,054
ROSE CREEK	21,198	....	6,833	....	16,041	348	....	2,375	16,501	5,506	68,802	74,585	30,000	173,387	....	5,000	16,000	194,387
ROTHSAY	16,378	6,438	17,284	34	39,458	18,170	....	4,676	12,713	....	115,151	20,436	....	135,587	....	....	....	135,587
ROUND LAKE	34,775	....	14,434	38	22,805	24,367	....	242	1,193	50,434	140,288	11,640	80,183	240,111	....	....	90,739	330,850
RUSHMORE	30,329	....	7,718	....	18,440	17,090	....	1,800	2,964	38,562	116,903	402,124	494,000	1,013,027	....	70,701	4,552	1,088,280
RUSSELL	19,247	47,245	16,139	....	72,130	....	....	10,026	19,772	471	185,030	2,885	....	187,915	....	40,050	....	235,965
RUTHTON	20,623	7,956	15,553	....	11,319	12,357	158	889	6,552	2,160	77,567	30,781	....	108,348	....	....	7,000	115,348
RUTLEDGE	3,835	....	1,000	....	4,122	....	....	621	880	....	10,458	524	....	10,982	....	....	....	10,982
SABIN	26,692	2,447	20,294	124	15,083	16,934	....	3,892	5,753	41,466	132,685	17,117	29,000	178,802	....	....	6,000	184,802
SANBORN	20,482	13,425	17,996	546	41,713	1,530	....	3,069	10,958	18,800	128,519	26,706	31,000	186,225	....	....	....	186,225
SARGEANT	3,858	150	700	....	2,494	705	....	700	2,670	....	11,277	....	....	11,277	....	....	....	11,277
SEAFORTH	4,534	478	4,564	....	9,947	3,075	....	2,328	3,642	....	28,568	....	....	28,568	....	....	....	28,568
SEDAN	3,585	....	....	246	2,212	....	....	....	....	....	6,043	....	....	6,043	....	....	....	6,043
SHAPER	17,375	3,664	25,849	....	13,369	1,204	....	....	15,362	....	76,823	4,065	....	80,888	....	....	....	80,888
SHELLY	20,080	3,881	12,911	1,260	7,964	1,418	....	13,010	2,619	5,920	69,063	107,090	10,000	186,153	....	20,000	5,000	211,153
SHEVLIN	3,942	....	10,247	....	6,336	631	....	1,151	239	....	22,546	8,135	....	30,681	....	....	....	30,681
SKYLINE	3,498	1,000	3,700	....	3,638	....	....	3,887	300	....	16,023	430	....	16,453	....	....	....	16,453
SOBIESKI	3,249	....	1,870	....	9,426	2,161	....	....	2,100	....	18,806	....	....	18,806	....	....	....	18,806
SOLWAY	3,047	....	....	....	3,259	....	....	....	2,256	....	8,562	....	....	8,562	....	....	....	8,562
SOUTH HAVEN	21,259	13,108	35,397	....	9,945	14,673	....	7,273	7,734	1,823	111,212	98,290	5,000	214,502	....	5,000	....	219,502
SPRING HILL	2,137	....	870	....	2,301	4,738	....	....	2,592	....	12,638	5,461	....	18,099	....	....	....	18,099
SQUAW LAKE	6,683	....	586	500	7,645	200	....	....	7,777	....	23,391	2,126	....	25,517	....	....	....	25,517
ST. ANTHONY	445	....	856	....	1,615	15	....	....	....	....	2,931	797	....	3,728	....	....	....	3,728
ST. HILAIRE	42,450	....	4,376	60	17,654	14,174	....	....	23,282	2,150	104,146	32,329	5,000	141,475	....	4,907	....	146,382
ST. LEO	11,726	....	7,239	....	2,057	....	....	1,739	....	....	22,761	10,280	....	33,041	....	4,000	....	37,041
ST. MARTIN	5,093	....	17,730	....	11,264	....	....	....	4,587	....	38,674	7,841	....	46,515	....	....	....	46,515
ST. MARY'S POINT	10,063	7,315	7,661	205	6,146	1,995	....	1,863	....	....	35,248	7,774	....	43,022	....	....	....	43,022
ST. ROSA	1,512	243	546	....	2,797	....	....	4,772	872	....	10,742	18,524	....	29,266	....	....	....	29,266
ST. VINCENT	3,246	1,000	1,000	....	3,912	....	....	2,711	560	....	12,429	5,043	....	17,472	....	....	....	17,472
STEEN	9,309	2,695	535	....	4,219	5,233	....	....	3,400	4,019	29,410	7,066	257	36,733	....	....	....	36,733

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES	
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS		
																		ENTERPRISE FUNDS		GOVERNMENTAL FUNDS
TYPE 5: UNDER 500 IN POPULATION																				
STORDEN	281	75,892	49,212	55,801	1,506	363	....	86,009	....	86,009	10,445	....	5,714	18,044	177,882	296,721	....	....	87,298	561,901
STRANDQUIST	96	15,607	2,315	1,585	....	1,524	106,309	11,849	....	118,158	5,828	200	902	709	128,906	....	....	221	....	129,127
STRATHCONA	39	5,921	639	590	....	12	....	4,010	....	4,010	....	....	....	283	4,895	....	....	....	....	4,895
STURGEON LAKE	232	60,792	15,289	13,696	3,074	3,461	....	12,101	....	12,101	8,455	....	652	16,514	57,953	....	....	....	6,068	64,021
SUNBURG	117	20,273	10,819	10,877	2,213	75	....	50,745	....	50,745	18,425	163	3,119	19,023	104,640	....	....	....	484	105,124
SUNFISH LAKE	421	1,061,728	164,685	198,356	1,876	21,809	....	2,712	....	2,712	....	5,881	7,132	183	237,949	....	....	....	72,969	310,918
SWANVILLE	322	99,545	13,865	13,495	1,442	2,080	....	60,456	13,240	73,696	2,538	....	13,340	7,985	114,576	....	....	....	....	114,576
TACONITE	310	86,037	34,202	26,112	....	636	....	183,884	....	183,884	17,873	....	57,312	10,504	296,321	....	....	....	16,000	312,321
TAMARACK	50	20,341	3,593	3,316	....	1,828	....	6,872	11,687	18,559	....	....	878	787	25,368	....	....	....	....	25,368
TAOPI	82	10,323	900	732	....	700	....	2,853	....	2,853	....	....	463	940	5,688	....	....	....	....	5,688
TAUNTON	176	41,088	9,706	9,550	....	3,595	....	7,529	....	7,529	10	40	6,142	4,096	30,962	....	....	1,000	....	31,962
TERNEY	4	3,467	617	607	....	....	....	1,801	....	1,801	15	....	....	....	2,423	....	....	....	....	2,423
TENSTRIKE	183	53,507	1,510	1,540	....	2,824	....	2,447	....	2,447	150	....	534	69	7,564	....	....	....	....	7,564
THOMSON	131	104,704	35,421	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
TINTAR	72	16,521	4,641	4,976	....	512	....	12,653	....	12,653	5,326	....	....	3,424	26,891	....	....	....	....	26,891
TRAIL	65	26,609	3,458	3,598	....	1,556	....	3,566	....	3,566	400	....	189	7,414	16,723	....	....	....	....	16,723
TROMHALD	80	22,335	3,760	4,538	....	50	....	13,095	....	13,095	100	....	696	....	18,479	....	....	....	....	18,479
TROSKY	121	20,996	1,632	1,674	....	1,669	....	4,632	100	4,732	3,106	844	975	80	13,080	....	....	....	....	13,080
TURTLE RIVER	62	24,628	293	301	....	6,890	....	204	....	204	5	....	2,464	952	10,016	....	....	....	....	10,016
TWIN LAKES	152	59,900	3,645	2,264	....	1,170	....	43,577	....	43,577	830	....	27,711	9,886	85,438	....	....	....	....	85,438
UNDERWOOD	282	69,166	20,281	18,030	....	1,233	....	67,232	....	67,232	124	213	3,968	9,547	100,347	....	....	1,000	....	101,347
UPSALA	370	128,415	25,060	29,301	....	2,926	....	72,578	....	72,578	29,434	....	18,122	13,408	165,769	....	....	....	5,730	171,499
URBANK	71	18,938	1,790	1,741	....	1,609	....	3,316	145	3,461	224	....	438	5,410	12,883	....	....	....	....	12,883
UTICA	219	76,763	12,916	13,100	3,814	3,003	....	28,418	....	28,418	730	....	7,842	5,000	61,907	....	....	....	....	61,907
VERGAS	288	84,721	11,096	10,890	....	635	....	15,116	195	15,311	7,130	....	5,242	136	39,352	....	....	7,500	42,174	89,026
VERNON CENTER	338	77,764	38,230	40,119	1,104	1,035	....	63,248	600	63,848	20,262	808	6,356	38,873	172,405	240,492	....	1,094	10,077	424,068
VESTA	299	62,540	22,239	21,344	17,720	121	....	78,032	1,000	79,032	6,366	....	9,481	53,857	187,921	....	....	2,527	79,488	269,936
VIKING	101	10,527	2,302	3,463	....	39	....	23,073	....	23,073	2,315	90	5,524	140	34,644	....	....	....	20,000	54,644
VILLARD	246	62,417	21,508	21,007	485	1,434	....	45,052	....	45,052	18,159	....	2,045	2,427	90,609	....	....	....	....	90,609
VIRING	84	17,776	3,186	3,164	....	1,920	....	11,039	....	11,039	5,774	....	1,297	18,292	41,486	....	....	....	....	41,486
WABKON	195	122,530	16,153	17,382	29,332	1,838	....	22,774	....	22,774	10,637	....	9,950	24,150	116,063	....	....	1,000	9,000	126,063
WALDORY	246	59,965	16,315	15,489	1,741	59	....	70,841	500	71,341	10,195	....	1,258	5,257	105,340	33,342	....	6,000	70,333	215,015
WALTERS	85	9,729	3,531	3,261	....	795	....	30,454	440	30,894	4,039	....	2,012	5,251	46,252	....	....	....	....	46,252
WALTHAM	170	30,978	11,679	10,907	....	2,230	....	37,623	....	37,623	2,885	....	6,470	7,601	67,716	....	....	....	3,512	71,228
WANDA	102	20,654	8,539	8,619	....	3,899	....	12,738	5,290	18,028	6,135	....	697	1,596	38,974	....	....	....	....	38,974
WARBA	137	59,420	8,479	8,064	....	1,569	....	13,440	13,470	26,910	3,110	....	1,786	12,918	54,357	....	....	....	365	54,722
WATSON	209	45,129	43,027	37,168	158	2,180	....	42,810	....	42,810	162	....	9,990	5,866	98,334	....	....	....	....	98,334
WAUBUN	382	73,592	14,228	15,564	61	2,289	48,950	49,809	....	98,759	7,966	....	8,260	9,220	142,119	140,000	....	....	....	282,119
WENDELL	157	44,208	15,650	15,335	5,466	398	....	43,039	....	43,039	13,347	233	5,893	16,782	100,493	....	....	....	....	100,493
WEST UNION	83	16,228	2,163	2,187	....	826	....	2,832	....	2,832	2,432	....	174	1,000	9,451	....	....	....	....	9,451
WESTPORT	47	7,547	535	519	1,718	....	....	2,104	192	2,296	280	....	516	....	5,329	....	....	....	....	5,329
WHALAN	91	14,020	6,022	6,725	....	86	....	9,983	....	9,983	6,357	....	939	3,657	27,747	....	....	....	....	27,747
WILDER	79	17,583	3,037	3,436	....	2,013	....	11,822	....	11,822	....	358	1,026	171	18,026	....	....	....	....	18,026
WILLIAMS	212	48,444	13,292	22,447	....	....	204,822	30,995	....	235,817	7,082	....	3,302	16,572	285,220	....	....	....	....	285,220
WILLOW RIVER	283	79,237	9,295	8,255	....	2,691	....	28,593	....	28,593	11,223	....	4,887	21,419	77,068	....	....	....	3,570	80,638
WILMONT	350	70,326	22,950	23,122	....	261	....	54,667	....	54,667	31,453	384	7,904	36,348	154,139	....	....	10,000	17,150	181,289

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					FINANCING USES	ENTERPRISE FUNDS	TRANSFERS GOVERNMENTAL FUNDS	
TYPE 5: UNDER 500 IN POPULATION																		
STORDEN	26,430	8,390	6,116	....	63,000	....	....	4,370	18,950	18,180	145,516	174,947	30,000	350,463	....	....	87,298	437,761
STRANDQUIST	9,080	196	500	....	6,081	6,437	....	2,466	41,427	5	66,192	69,020	....	135,212	....	....	....	135,212
STRATHCONA	1,206	120	333	....	1,435	....	....	....	949	....	4,043	....	....	4,043	....	....	....	4,043
STURGEON LAKE	10,032	....	10,414	....	13,848	....	....	35	1,757	1,851	37,937	17,630	4,188	59,755	....	....	6,068	65,823
SUNBURG	10,232	9,772	9,747	....	5,420	180	....	5,966	3,116	....	44,433	68,749	....	113,182	....	....	484	113,666
SUNFISH LAKE	52,200	52,727	13,858	12,271	23,950	1,973	....	....	21,124	18,856	196,959	....	65,000	261,959	....	....	72,969	334,928
SWANVILLE	26,429	....	9,402	777	34,201	425	....	4,216	16,943	....	92,393	9,649	....	102,042	....	4,000	....	106,042
TACONITE	36,658	....	18,374	....	40,760	18,122	2,924	31,366	36,553	....	184,757	13,374	....	198,131	....	104,000	16,000	318,131
TAMARACK	6,920	....	1,858	....	7,177	276	....	9,878	....	....	26,109	1,000	....	27,109	....	....	....	27,109
TAOPI	1,094	....	40	....	1,725	....	....	150	680	....	3,689	1,980	....	5,669	....	....	....	5,669
TAUNTON	13,017	656	....	....	4,147	....	....	....	5,734	....	23,554	....	....	23,554	....	....	....	23,554
TENNEY	661	....	....	....	832	80	....	....	400	....	1,973	....	....	1,973	....	....	....	1,973
TENSTRIKE	3,900	....	2,184	....	3,407	....	....	....	704	....	10,195	....	....	10,195	....	....	....	10,195
THOMSON	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
TINTAH	12,336	2,679	5,043	....	2,809	150	....	275	2,600	....	25,900	....	....	25,900	....	....	....	25,900
TRAIL	4,233	....	....	....	3,726	3,820	....	3,507	2,363	....	17,649	....	....	17,649	....	....	....	17,649
TROMHALD	6,566	....	3,161	....	4,898	120	....	127	1,443	....	16,315	3,633	....	19,948	....	....	....	19,948
TROSKY	2,647	1,900	556	....	3,172	3,066	....	472	1,896	....	12,909	....	....	12,909	....	....	....	12,909
TURTLE RIVER	2,775	....	325	....	3,881	....	....	30	1,958	....	8,969	....	....	8,969	....	....	....	8,969
TWIN LAKES	12,371	....	7,061	....	2,246	4,954	....	1,439	8,076	....	36,147	2,858	....	39,005	....	....	....	39,005
UNDERWOOD	21,918	8,101	8,099	....	11,563	1,582	....	1,677	13,088	....	66,028	3,070	....	69,098	....	....	....	69,098
UPSALA	29,170	3,331	3,131	....	23,398	53,365	4,678	5,097	....	5,730	127,900	45,869	....	173,769	....	....	5,730	179,499
URBANK	1,667	....	518	710	1,556	....	....	1,282	3,873	....	9,606	....	....	9,606	....	....	....	9,606
UTICA	13,681	550	2,018	....	11,624	420	....	957	641	6,141	36,032	11,615	7,000	54,647	....	....	....	54,647
VERGAS	9,757	....	4,655	....	8,932	144	....	14,565	....	....	38,053	42,289	....	80,342	....	....	42,174	122,516
VERNON CENTER	24,894	7,517	18,515	306	33,901	10,576	....	....	41,409	1,609	138,727	23,099	23,468	185,294	....	....	10,077	195,371
VESTA	18,923	1,604	8,636	35	26,974	....	....	11,625	15,268	13,433	96,498	4,251	15,000	115,749	....	....	79,488	195,237
VIKING	4,450	54	1,143	....	3,138	....	....	3,518	9,074	....	21,377	10,116	....	31,493	....	....	20,000	51,493
VILLARD	6,509	....	23,525	....	6,563	14,628	....	9,040	7,842	1,560	69,667	....	12,582	82,249	....	....	....	82,249
VINING	4,914	....	7,180	....	5,575	216	....	1,327	2,098	....	21,310	30,244	....	51,554	....	....	....	51,554
WAKON	21,721	3,303	10,800	....	10,392	262	....	2,530	6,313	8,449	64,370	16,992	10,000	91,362	....	....	9,000	100,362
WALDORF	17,509	....	15,495	....	25,497	705	834	434	4,586	....	65,060	156,461	6,510	228,031	....	5,000	70,333	303,364
WALTERS	15,360	2,232	5,422	30	4,567	1,535	....	1,318	....	....	30,464	8,323	....	38,787	....	2,000	....	40,787
WALTHAM	9,913	250	1,000	....	6,074	328	....	....	3,693	8,668	29,926	14,243	5,000	49,169	....	14,349	3,512	67,030
WANDA	2,936	2,279	2,628	....	5,302	450	....	1,813	1,981	....	17,389	5,476	....	22,865	....	....	....	22,865
WARBA	9,048	....	12,269	....	6,073	....	....	518	7,787	....	35,695	12,927	....	48,622	....	....	365	48,987
WATSON	9,996	....	8,588	....	20,633	167	....	29	8,970	2,261	50,644	6,168	7,000	63,812	....	....	....	63,812
WAUBUN	10,131	10,360	9,802	....	24,275	2,737	....	5,429	64,410	....	127,144	128,310	....	255,454	....	....	....	255,454
WENDELL	20,355	....	1,894	1,784	6,279	10,748	....	4,066	10,027	....	55,153	740	....	55,893	....	....	....	55,893
WEST UNION	2,607	....	65	....	2,190	3,569	....	278	634	....	9,343	....	....	9,343	....	....	....	9,343
WESTPORT	1,155	....	1,144	....	1,399	1,665	....	....	152	12	5,527	....	....	5,527	....	....	....	5,527
WHALAN	5,066	....	186	....	5,346	3,871	....	2,313	1,401	....	18,183	26,642	....	44,825	....	....	....	44,825
WILDER	3,362	2,379	235	....	3,163	3,053	....	....	2,538	....	14,730	....	....	14,730	....	....	....	14,730
WILLIAMS	49,298	4,887	10,333	....	....	....	....	....	22,701	....	87,219	191,304	....	278,523	....	10,241	....	288,764
WILLOW RIVER	14,571	3,647	13,656	....	17,586	....	....	2,278	3,606	....	55,344	18,880	....	74,224	....	....	3,570	77,794
WILMONT	12,287	4,925	18,554	....	33,472	14,008	....	4,677	26,596	....	114,519	33,707	....	148,226	....	....	17,150	165,376

CLASSIFICATION OF CITY REVENUES (RECEIPTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY TYPE 5: UNDER 500 IN POPULATION	POPULATION	TOTAL TAXABLE TAX CAPACITY	TAX LEVY COLLECT. 1991	REVENUES											OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES				
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOV-ERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		--- TRANSFERS ---			
																			ENTERPRISE FUNDS	GOVERNMENTAL FUNDS		
WILTON	171	64,236	3,703	3,372	....	3,641	....	....	....	....	....	278	....	3,883	3,075	14,249	....	....	....	....	....	14,249
WINGER	167	52,078	16,233	19,609	....	3,540	....	52,427	....	52,427	7,987	502	10,966	30,538	125,569	....	....	....	....	....	....	125,569
WINTON	164	26,207	7,243	8,005	186	228	....	27,438	179,959	207,397	120	....	647	13,000	229,583	....	....	16,424	....	....	....	246,007
WOLF LAKE	33	10,532	285	274	....	151	....	5,058	600	5,658	16,659	....	233	33,481	56,456	....	....	20,000	....	....	....	76,456
WOLVERTON	157	47,412	16,298	16,112	....	750	....	26,221	....	26,221	14,487	....	7,749	8,422	73,741	....	....	....	....	3,000	....	76,741
WOOD LAKE	407	66,771	25,318	25,234	....	563	....	110,236	....	110,236	22,311	670	19,657	24,816	203,487	....	....	....	....	....	....	203,487
WOODLAND	495	2,068,901	133,444	131,506	....	800	3,269	11,132	6,831	21,232	1,400	3,184	4,558	2,484	165,164	....	....	....	....	....	....	165,164
WOODSTOCK	158	26,342	5,352	5,005	....	1,646	....	30,262	425	30,687	4,250	....	2,068	1,113	44,769	....	....	....	....	3,000	....	47,769
WRENSHALL	299	149,506	20,183	21,189	....	1,248	....	71,512	5,702	77,214	12,972	....	8,484	5,337	126,444	....	....	....	....	74,690	....	201,134
WRIGHT	143	31,299	15,650	15,458	....	2,086	....	6,944	....	6,944	5,976	....	....	13,717	44,181	....	....	....	....	....	....	44,181
WYKOFF	496	91,126	26,769	27,383	6,269	1,939	....	402,141	4,603	406,744	35,669	1,316	47,439	16,129	542,888	....	....	....	....	150,294	....	693,182
ZEMPLE	61	49,257	2,095	2,214	....	4	....	2,619	230	2,849	....	....	1,215	2,663	8,945	....	....	....	....	....	....	8,945
ZUMBRO FALLS	239	45,512	....	1,637	....	5,815	....	26,759	....	26,759	26,117	457	3,524	88,262	152,571	....	....	....	....	29,125	....	181,696
TOTAL	84,476	28,844,129	6,783,715	7,060,156	2,061,560	770,698	3,018,522	15,071,045	1,419,892	19,509,459	3,202,015	125,904	2,926,589	4,701,388	40,357,769	6,065,037	53,415	1,735,052	3,393,058	....	....	51,604,331
GRAND TOTAL	418,964	194,182,675	45,072,225	51,386,759	14,075,880	3,060,367	16,764,277	94,467,682	6,350,983	117,582,942	16,948,107	1,469,954	15,698,183	22,522,981	242,745,173	61,354,949	2,880,745	10,636,452	27,922,723	....	....	345,540,042

CLASSIFICATION OF CITY EXPENDITURES (DISBURSEMENTS) - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE & AMBULANCE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
TYPE 5: UNDER 500 IN POPULATION																		
WILTON	3,331	....	2,468	....	6,076	233	....	....	1,467	....	13,575	3,450	....	17,025	....	....	....	17,025
WINGER	26,232	7,779	7,436	....	13,961	1,085	....	231	26,701	....	83,425	5,436	....	88,861	....	2,000	....	90,861
WINTON	22,955	1,260	3,773	34	2,720	99	....	505	180,666	4,354	216,366	....	23,000	239,366	....	1,740	....	241,106
WOLF LAKE	8,970	....	22,159	1,000	1,670	840	....	19,682	....	....	54,329	17,729	....	72,058	....	....	....	72,058
WOLVERTON	17,503	2,168	11,992	....	6,805	....	....	11,565	....	4,946	54,979	5,645	1,253	61,877	....	12,205	3,000	77,082
WOOD LAKE	22,249	22,247	8,714	100	38,499	....	....	7,214	17,670	....	116,693	2,420	....	119,113	....	10,000	....	129,113
WOODLAND	29,232	73,000	2,320	270	42,441	22,695	....	....	12,397	....	182,355	....	....	182,355	....	....	....	182,355
WOODSTOCK	11,672	3,024	4,584	1,061	5,452	....	....	2,566	....	2,434	30,793	3,507	8,567	42,867	....	1,696	3,000	47,563
WRENSHALL	29,444	....	12,486	248	18,649	....	....	3,890	18,809	3,553	87,079	19,484	5,000	111,563	....	9,157	74,690	195,410
WRIGHT	2,045	....	13,562	1,095	21,393	558	....	1,107	1,855	....	41,615	....	....	41,615	....	....	....	41,615
WYKOFF	29,773	36,793	12,102	1,319	26,917	24,700	....	3,409	8,275	40,166	183,534	390,704	4,000	578,238	....	....	150,294	728,532
ZEMPLE	2,270	....	1,167	....	632	....	....	....	80	4	4,153	....	....	4,153	....	....	....	4,153
ZUMBRO FALLS	28,119	....	12,793	....	7,534	....	....	2,812	....	....	51,258	33,545	....	84,803	....	4,848	29,125	118,776
TOTAL	6,854,320	2,006,354	3,090,652	127,994	5,526,649	1,104,480	72,735	1,184,839	3,650,297	2,193,643	25,811,963	13,595,148	4,436,900	43,844,011	50,431	1,291,212	3,393,058	48,570,712
GRAND TOTAL	33,966,887	25,446,981	11,911,833	1,401,704	29,870,083	4,726,062	2,519,771	8,755,363	16,889,439	18,874,541	154,362,664	93,821,749	48,903,053	297,087,466	4,283,264	5,105,177	27,922,723	334,398,630

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
ADA	6,628	103,112	43,437	....	817,798	....	....	18,222	989,197
ADAMS	....	....	18,561	....	....	....	1,061,525	36,441	1,116,527
ADRIAN	13,172	16,905	259,546	....	30,954	....	....	....	320,577
AITKIN	....	98,154	4,240	....	16,606	....	2,505,844	....	2,624,844
AKELEY	783	785	1,587	....	2,056	....	....	....	5,211
ALBANY	....	171,480	16,784	....	136,429	....	....	....	324,693
ALBERTA	....	....	272	....	....	....	....	....	272
ALBERTVILLE	42,905	10,882	342,914	....	26,264	....	....	....	422,965
ALDEN	122	4,846	14,210	....	....	....	....	686	19,864
ALPHA	....	13,161	....	....	....	....	....	....	13,161
ALTURA	4,304	....	8,131	....	....	....	....	....	12,435
ALVARADO	....	....	....	....	....	....	....	17,548	17,548
AMBOY	3,891	3,720	25,411	....	250	....	10,030	....	43,302
ANNANDALE	2,926	33,633	4,267	....	2,127	....	....	177,652	220,605
APPLETON	264	14,099	2,543	....	2,262	696,901	349,688	995	1,066,752
ARGYLE	....	10,602	47,422	....	4,711	....	....	7,192	69,927
ARLINGTON	....	2,044	655,169	....	1,000	....	131,354	39,420	828,987
ASHBY	1,900	5,000	....	....	....	....	....	....	6,900
ASKOV	683	545	....	....	79,644	....	....	....	80,872
ATWATER	818	7,086	76,069	....	3,452	....	....	....	87,425
AUDUBON	8,603	2,548	....	....	....	....	....	....	11,151
AURORA	107,737	3,544	69,202	....	285,412	....	....	528	466,423
AVOCA	7,702	3,557	....	....	....	....	....	....	11,259
AVON	193,559	7,563	19,331	....	....	....	247,943	1,033,092	1,501,488
BABBITT	....	9,175	1,700	29,780	4,628	....	379,219	5,924	430,426
BACKUS	....	2,448	494	....	494	....	....	4,998	8,434
BADGER	4,880	4,202	67,388	....	1,500	....	....	4,954	82,924
BAGLEY	108	4,018	180,497	....	....	....	....	181,775	366,398
BALATON	242	59,795	562,470	....	772	....	....	....	623,279
BARNESVILLE	1,449	43,007	1,655	....	8,253	....	834,404	....	888,768
BARNUM	334	....	....	....	....	....	4,327	....	4,661
BASS BROOK	25,714	....	1,663	....	....	....	5,240	....	32,617
BATTLE LAKE	666	2,029	....	....	8,603	....	....	....	11,298
BAUDETTE	11,300	8,782	6,936	....	....	....	....	....	27,018
BEARDSLEY	....	14,429	....	....	....	....	42,356	....	56,785
BEAVER CREEK	2,368	....	....	....	....	....	....	....	2,368

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
BECKER	203,958	46,914	133,670	....	49,111	....	....	69,646	503,299
BEJOU	....	....	40,284	....	....	....	....	....	40,284
BELGRADE	3,218	23,913	10,814	....	390	....	....	....	38,335
BELLECHESTER	1,307	....	....	....	....	....	....	....	1,307
BELLINGHAM	....	8,000	....	....	....	....	....	....	8,000
BELVIEW	2,418	2,361	....	....	2,500	....	911,321	....	918,600
BENA	....	....	....	700	....	....	....	....	700
BERTHA	....	4,791	43,785	....	....	....	....	....	48,576
BETHEL	2,744	....	500	2,481	917	....	570,131	....	576,773
BIG FALLS	....	711	....	....	....	....	....	1,634	2,345
BIGELOW	....	3,213	3,900	....	....	....	....	....	7,113
BIGFORK	85,486	16,549	6,410	....	13,360	281	114,140	....	236,226
BINGHAM LAKE	....	10,788	....	....	....	....	....	....	10,788
BIRD ISLAND	16,644	....	390	....	6,563	....	44,492	....	68,089
BISCAY	....	....	....	....	6,560	....	....	....	6,560
BIWABIK	....	65,922	37,387	8,516	62,131	....	104,298	92,508	370,762
BLACKDUCK	13,728	103,708	....	....	....	....	....	....	117,436
BLOOMING PRAIRIE	4,259	3,837	10,808	....	2,029	....	....	428,687	449,620
BLUFFTON	1,348	....	....	....	9,650	....	....	....	10,998
BORUP	3,120	....	....	....	....	....	1,849	....	4,969
BOVEY	4,245	14,819	22,696	....	....	....	510,308	....	552,068
BOWLUS	....	1,625	48,027	....	....	....	....	....	49,652
BOYD	2,515	....	12,495	....	....	....	....	....	15,010
BRAHAM	....	....	....	....	....	....	16,384	162,527	178,911
BRANDON	29,102	....	31,224	....	2,263	....	....	818	63,407
BREEZY POINT	725	4,993	63,251	....	....	....	....	....	68,969
BREWSTER	....	4,480	39,566	....	....	....	....	....	44,046
BRICELYN	2,452	1,608	81,306	....	....	....	....	....	85,366
BROOK PARK	468	11,972	365	120	....	....	146,557	....	159,482
BROOKS	....	775	....	....	3,245	....	....	....	4,020
BROOTEN	....	12,993	27,478	....	....	....	....	....	40,471
BROWERVILLE	2,409	14,740	69,033	....	....	....	271,878	....	358,060
BROWNS VALLEY	9,292	10,626	80,503	....	7,295	....	10,337	....	118,053
BROWNSDALE	1,477	1,000	721	....	....	....	115,175	....	118,373
BROWNSVILLE	....	....	18,225	....	....	....	....	4,177	22,402
BROWNTON	3,290	69,812	48,301	....	....	....	....	....	121,403

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
BUCKMAN	4,747	....	....	730	10,005	....	....	....	15,482
BUFFALO LAKE	3,104	....	....	....	....	....	....	....	3,104
BUHL	500	4,895	188,398	....	392	....	....	....	194,185
BURTRUM	....	....	....	....	3,000	....	....	....	3,000
BUTTERFIELD	1,000	73,416	32,000	....	....	....	....	....	106,416
BYRON	5,805	126,660	128,672	....	1,090	....	121,632	908,327	1,292,186
CALLAWAY	....	529	....	....	35,577	....	28,460	....	64,566
CALUMET	31,054	....	44,138	....	13,518	....	....	....	88,710
CAMPBELL	....	....	1,164	....	....	....	....	....	1,164
CANBY	376	15,008	28,455	....	4,502	4,800	656,871	....	710,012
CANTON	751	....	19,922	....	1,997	....	....	....	22,670
CARLOS	....	1,607	5,000	....	39,397	....	33,370	....	79,374
CARLTON	2,414	4,006	47,073	....	....	....	....	....	53,493
CARVER	....	26,451	122,518	....	....	....	....	....	148,969
CASS LAKE	240	1,803	2,170	....	....	....	....	157,377	161,590
CENTER CITY	....	....	17,647	....	....	....	....	....	17,647
CENTERVILLE	6,990	12,234	328,867	....	....	....	32,598	3,135	383,824
CEYLON	....	....	40,000	....	....	....	....	....	40,000
CHANDLER	791	4,201	6,456	....	475	....	....	....	11,923
CHATFIELD	16,706	13,782	1,192,190	....	18,815	....	78,927	....	1,320,420
CHISAGO CITY	....	117,188	18,300	....	277,968	....	....	132,595	546,051
CLARA CITY	10,479	2,890	20,611	....	1,165	....	....	....	35,145
CLAREMONT	184	5,603	12,700	....	....	....	....	....	18,487
CLARISSA	1,587	30,662	2,000	....	....	194	....	....	34,443
CLARKFIELD	3,131	70,371	1,547	....	5,413	....	....	....	80,462
CLARKS GROVE	....	....	25,756	....	....	....	....	....	25,756
CLEAR LAKE	....	3,511	....	....	13,483	....	57,025	....	74,019
CLEARBROOK	4,855	2,996	20,593	....	3,164	....	....	....	31,608
CLEARWATER	1,250	27,276	38,887	2,959	11,493	....	....	26,005	107,870
CLEMENTS	....	1,884	2,789	....	13,055	....	....	....	17,728
CLEVELAND	18,583	65,812	....	....	....	....	....	893	85,288
CLIMAX	825	....	....	....	....	....	....	....	825
CLINTON	....	....	5,654	....	1,084	....	....	7,800	14,538
CLONTARF	....	1,100	....	....	....	....	....	....	1,100
COKATO	....	7,795	62,737	....	4,467	....	....	....	74,999
COLD SPRING	3,299	14,097	219,766	....	31,453	....	....	....	268,615

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
COLERAINE	....	82,794	32,249	....	243,522	....	25,653	12,014	396,232
COLOGNE	23,730	....	3,000	....	....	....	....	....	26,730
COMFREY	....	1,886	....	....	....	....	....	....	1,886
CONGER	....	10,908	....	....	7,527	....	....	....	18,435
COOK	....	302,505	938	....	2,088	....	115,339	....	420,870
COSMOS	11,800	193	7,307	....	3,392	....	....	....	22,692
COTTONWOOD	199	7,082	24,497	....	11,489	....	....	....	43,267
COURTLAND	9,212	1,961	58,180	....	....	....	83,457	....	152,810
CROMWELL	....	13,908	....	....	....	....	....	24,952	38,860
CROSBY	11,878	14,476	65,909	....	24,193	....	....	8,740	125,196
CROSSLAKE	2,410	10,571	5,087	566	12,981	....	....	682	32,297
CURRIE	....	9,983	7,267	....	1,900	....	....	....	19,150
CUYUNA	....	19,987	....	....	....	....	....	....	19,987
CYRUS	....	....	....	....	325	....	....	....	325
DAKOTA	....	17,118	....	....	....	....	....	....	17,118
DALTON	....	3,299	....	....	44,286	....	....	....	47,585
DANUBE	....	1,427	200	....	....	....	....	1,466	3,093
DARWIN	5,346	....	....	....	....	....	....	....	5,346
DASSEL	4,219	3,523	21,300	....	....	....	....	....	29,042
DAWSON	2,693	20,098	40,053	....	10,623	....	....	28,816	102,283
DE GRAFF	....	1,746	....	....	....	....	....	....	1,746
DEER CREEK	....	....	5,814	....	....	....	....	987	6,801
DEER RIVER	1,670	6,890	19,392	....	5,193	....	45,249	....	78,394
DEERWOOD	2,735	1,322	33,364	....	4,606	....	192,062	13,102	247,191
DELAVAN	....	....	146,530	....	....	....	....	1,550	148,080
DELHI	....	....	....	975	....	....	....	....	975
DENNISON	623	....	....	....	....	....	345,613	....	346,236
DENT	....	662	....	....	....	....	....	....	662
DEXTER	19,947	140,010	7,838	....	....	....	....	....	167,795
DODGE CENTER	4,564	26,887	1,985	....	3,405	113,021	274,344	3,090	427,296
DONALDSON	....	....	2,050	....	....	....	....	584	2,634
DONNELLY	....	....	6,000	....	....	....	....	....	6,000
DOVER	8,649	1,854	41,073	....	....	....	....	....	51,576
DUMONT	....	12,636	8,766	....	....	....	....	....	21,402
DUNDAS	....	736	....	....	22,137	....	....	62,221	85,094
DUNDEE	....	4,500	18,096	....	....	....	....	....	22,596

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
DUNNELL	.....	.....	.....	.....	.....	.....	.....	2,933	2,933
EAGLE BEND	4,688	9,945	35,170	.....	117	.....	.....	.....	49,920
EAGLE LAKE	5,205	7,167	3,321	.....	30,131	.....	.....	5,755	51,579
EAST GULL LAKE	5,380	463	80,875	.....	.....	.....	.....	.....	86,718
EASTON	.....	9,775	14,054	.....	.....	.....	.....	.....	23,829
ECHO	679	1,483	266	.....	.....	.....	.....	.....	2,428
EDEN VALLEY	3,876	40,137	14,727	.....	.....	.....	.....	.....	58,740
EDGERTON	3,749	4,972	16,855	.....	34,015	.....	.....	.....	59,591
EITZEN	561	.....	33,241	.....	.....	.....	.....	.....	33,802
ELBA	.....	4,613	2,066	.....	.....	.....	.....	.....	6,679
ELBOW LAKE	3,786	.....	19,752	.....	2,378	.....	.....	.....	25,916
ELGIN	.....	.....	18,000	.....	.....	.....	.....	10,000	28,000
ELIZABETH	9,000	3,062	.....	.....	911	.....	.....	.....	12,973
ELKTON	.....	.....	4,482	.....	.....	.....	.....	.....	4,482
ELLENDALE	13,753	106,311	11,898	.....	5,073	.....	.....	602	137,637
ELLSWORTH	528	3,605	23,667	.....	.....	.....	730,567	.....	758,367
ELMORE	8,258	30,975	97,387	.....	.....	.....	.....	.....	136,620
ELROSA	248	.....	31,862	.....	.....	.....	.....	.....	32,110
ELYSIAN	8,708	20,089	38,331	.....	4,820	.....	.....	.....	71,948
EMILY	8,827	14,158	7,199	.....	2,232	.....	.....	.....	32,416
EMMONS	.....	.....	12,490	.....	.....	.....	.....	.....	12,490
ERSKINE	3,047	2,677	9,582	.....	.....	.....	.....	.....	15,306
EVAN	2,587	1,875	.....	.....	.....	.....	.....	.....	4,462
EVANSVILLE	391	6,146	1,239	.....	502	.....	.....	.....	8,278
EXCELSIOR	7,550	96,486	119,891	.....	5,224	.....	.....	1,393	230,544
EYOTA	4,484	17,351	44,086	.....	5,867	.....	.....	.....	71,788
FAIRFAX	1,430	5,353	112,364	.....	57,598	.....	.....	.....	176,745
FARWELL	1,318	500	.....	.....	385	.....	.....	.....	2,203
FELTON	.....	.....	1,633	.....	787	.....	.....	.....	2,420
FERTILE	.....	726	10,000	.....	.....	.....	.....	.....	10,726
FIFTY LAKES	32,869	38,782	64,160	.....	.....	.....	.....	.....	135,811
FINLAYSON	.....	2,284	.....	.....	.....	.....	.....	.....	2,284
FISHER	215	12,830	2,286	.....	.....	.....	.....	.....	15,331
FLENSBURG	.....	.....	12,749	.....	.....	.....	.....	.....	12,749
FLOODWOOD	3,446	1,098	.....	.....	.....	.....	.....	.....	4,544
FLORENCE	.....	.....	13,037	.....	.....	.....	.....	.....	13,037

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
FOLEY	591,224	20,281	52,418	17,000	6,174	....	1,100,804	....	1,787,901
FORADA	349	2,197	....	....	....	....	....	....	2,546
FORESTON	500	....	2,045	....	5,253	....	....	....	7,798
FORT RIPLEY	850	....	....	....	3,516	....	....	....	4,366
FOSSTON	....	36,334	....	....	....	....	....	17,819	54,153
FOUNTAIN	....	84,922	36,296	....	....	....	....	....	121,218
FOXHOME	....	5,835	....	....	....	....	....	....	5,835
FRANKLIN [RENVILLE]	383	5,000	16,477	....	....	....	....	....	21,860
FRANKLIN [ST. LOUIS]...	....	....	71,829	....	....	....	....	....	71,829
FRAZEE	13,811	2,869	2,764	....	....	....	....	10,498	29,942
FREEBORN	3,043	46,091	....	....	....	....	....	....	49,134
FREEPORT	....	....	148,419	....	....	....	....	....	148,419
FROST	....	1,384	595	....	1,329	....	....	....	3,308
FULDA	573	4,060	9,373	....	....	....	....	....	14,006
GARRISON	2,820	5,741	....	....	....	....	59,662	....	68,223
GARVIN	....	....	....	....	....	....	....	3,814	3,814
GARY	3,893	7,464	1,400	....	....	....	....	....	12,757
GAYLORD	2,537	6,327	202,794	....	2,203	....	211,787	9,705	435,353
GENEVA	....	....	....	....	1,442	....	....	1,345	2,787
GEORGETOWN	....	....	302	8,005	....	....	....	300	8,607
GHENT	....	3,534	38,666	....	6,180	....	....	1,814	50,194
GIBBON	3,770	5,702	33,177	....	....	....	....	....	42,649
GILBERT	7,078	9,641	672,708	101,449	2,940	....	195,350	44,809	1,033,975
GILMAN	5,340	....	....	....	31,925	....	....	....	37,265
GLENVILLE	....	21,851	1,240	....	1,179	....	88,116	....	112,386
GLYNDON	776	1,425	3,685	....	....	....	806,270	351,799	1,163,955
GONVICK	19,345	....	650	....	....	....	....	....	19,995
GOOD THUNDER	....	770	....	....	170	....	....	....	940
GOODHUE	....	....	6,542	....	824	....	53,504	....	60,870
GOODRIDGE	....	....	....	....	....	....	....	21,219	21,219
GRACEVILLE	....	39,045	....	....	....	....	1,380,587	....	1,419,632
GRANADA	....	....	12,526	....	1,160	....	....	....	13,686
GRAND MARAIS	....	13,862	16,004	....	16,099	....	56,783	....	102,748
GRAND MEADOW	13,990	35,738	7,924	57,652
GREEN ISLE	79,430	79,430
GREENBUSH	170	33,119	5,363	12,915	51,567

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NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
GREENFIELD	7,741	....	42,023	....	....	....	513	....	50,277
GREENWALD	....	....	12,845	....	....	....	....	....	12,845
GREENWOOD	....	....	16,728	....	....	....	....	....	16,728
GREY EAGLE	279	1,390	....	....	8,342	....	....	....	10,011
GROVE CITY	....	....	5,880	....	....	....	....	....	5,880
GRYGLA	50,480	....	7,626	....	....	....	....	....	58,106
HACKENSACK	....	2,873	7,497	....	23,262	....	....	....	33,632
HADLEY	....	....	....	....	....	....	7,163	....	7,163
HALLOCK	4,100	....	45,920	....	59,610	888	....	....	110,518
HALMA	....	....	....	5,300	....	....	....	....	5,300
HALSTAD	....	....	2,600	....	....	....	....	2,971	5,571
HAMBURG	14,160	15,547	....	....	2,697	....	....	....	32,404
HANCOCK	1,042	6,645	8,624	....	671	....	5,000	....	21,982
HANLEY FALLS	104	53,379	9,444	....	5,804	....	....	....	68,731
HANOVER	6,644	....	60,832	....	5,033	....	....	11,376	83,885
HANSKA	....	....	34,443	....	20,385	....	....	2,471	57,299
HARDING	....	....	....	....	223	....	....	....	223
HARDWICK	....	....	2,598	....	....	....	....	....	2,598
HARMONY	1,927	11,452	3,606	....	691	....	....	215,214	232,890
HARRIS	....	136,196	....	....	....	....	....	....	136,196
HARTLAND	....	2,240	31,144	1,239	....	....	....	....	34,623
HAWLEY	464	39,216	20,766	....	....	....	....	....	60,446
HAYFIELD	470	29,227	24,181	....	7,196	....	7,186	10,000	78,260
HAYWARD	....	7,907	5,750	....	....	....	....	....	13,657
HAZEL RUN	676	....	....	....	....	....	....	....	676
HECTOR	....	38,018	7,034	....	364,889	....	806,582	....	1,216,523
HENDERSON	5,462	12,420	270,735	2,100	5,182	....	....	31,932	327,831
HENDRICKS	....	....	43,400	....	....	....	....	245,501	288,901
HENDRUM	....	898	24,115	....	....	....	....	....	25,013
HENNING	1,669	9,312	18,000	....	....	....	....	29,852	58,833
HERMAN	....	732	....	....	....	....	....	....	732
HERON LAKE	4,802	44,928	7,458	....	....	....	10,000	....	67,188
HEWITT	609	....	....	....	....	....	565,768	....	566,377
HILL CITY	9,000	13,438	....	....	....	....	25,371	....	47,809
HILLS	3,219	11,493	10,300	1,966	26,978
HINCKLEY	2,132	8,017	33,242	454,162	497,553

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HITTERDAL	1,161	5,711	11,672	18,544
HOFFMAN	15,150	59,264	74,414
HOKAH	12,830	53,148	16,239	7,462	36,414	126,093
HOLDINGFORD	624,278	850	5,699	.....	.....	.....	134,934	.....	765,761
HOLLAND	.....	.....	23,890	.....	.....	.....	.....	.....	23,890
HOLLANDALE	6,481	3,352	17,268	.....	.....	.....	.....	.....	27,101
HOLLOWAY	2,939	7,738	.....	.....	.....	.....	.....	.....	10,677
HOUSTON	29,863	26,253	115,219	.....	370	.....	.....	34,188	205,893
HOWARD LAKE	3,258	11,752	278,863	.....	48,077	.....	.....	121,972	463,922
HOYT LAKES	209,059	250,385	56,381	.....	447,981	.....	.....	.....	963,806
HUMBOLDT	.....	.....	.....	.....	.....	.....	.....	5,380	5,380
IHLEN	.....	.....	.....	.....	2,844	.....	43,635	.....	46,479
IRONTON	367	5,290	8,463	.....	1,764	.....	.....	132,716	148,600
ISANTI	.....	.....	13,666	.....	.....	.....	.....	.....	13,666
ISLE	1,772	20,685	18,965	.....	.....	10,431	.....	28,542	80,395
IVANHOE	.....	13,552	23,737	.....	.....	.....	.....	.....	37,289
JANESVILLE	657	88,965	5,520	.....	.....	.....	1,474,514	.....	1,569,656
JASPER	6,174	2,572	13,676	.....	.....	.....	.....	.....	22,422
JEFFERS	5,904	.....	35,130	.....	.....	.....	.....	.....	41,034
JOHNSON	158	.....	.....	.....	.....	.....	.....	.....	158
KANDIYOHI	.....	8,148	44,205	.....	.....	.....	72,015	.....	124,368
KARLSTAD	1,516	70,682	110,297	.....	1,062	.....	.....	1,906	185,463
KASOTA	17,480	6,950	1,357	.....	4,088	.....	.....	.....	29,875
KEEWATIN	1,452	.....	200,845	.....	36,512	.....	.....	.....	238,809
KELLIHER	2,158	26,426	750	.....	.....	.....	.....	.....	29,334
KELLOGG	8,071	2,465	.....	.....	.....	.....	.....	.....	10,536
KENNEDY	4,422	9,582	2,175	.....	1,612	.....	.....	.....	17,791
KENSINGTON	196	514	.....	.....	.....	.....	.....	20,000	20,710
KENYON	219	13,258	375,445	.....	8,971	.....	1,887,817	14,689	2,300,399
KERKHOVEN	5,127	.....	.....	.....	.....	.....	.....	.....	5,127
KETTLE RIVER	530	3,913	500	.....	.....	.....	.....	.....	4,943
KIESTER	.....	1,905	113,944	.....	1,584	.....	.....	.....	117,433
KILKENNY	.....	97,565	3,040	.....	.....	.....	5,415	.....	106,020
KIMBALL	2,148	12,800	4,050	.....	.....	.....	.....	.....	18,998
KINBRAE	.....	.....	450	.....	.....	.....	.....	.....	450
KINNEY	75,436	2,411	4,150	81,997

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

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LA PRAIRIE	30,576	476,905	1,675	509,156
LA SALLE	3,825	3,825
LAFAYETTE	26,846	38,001	3,328	68,175
LAKE BENTON	3,835	700	216,560	.....	.....	.....	.....	.....	221,095
LAKE BRONSON	.....	.....	.....	.....	21,894	.....	.....	.....	21,894
LAKE CRYSTAL	.....	9,967	66,238	.....	5,239	.....	.....	.....	81,444
LAKE PARK	.....	7,341	45,553	800	36,300	.....	.....	6,307	96,301
LAKE SHORE	15,421	385	.....	.....	.....	.....	.....	.....	15,806
LAKE ST CROIX BCH	4,145	.....	.....	.....	3,105	.....	242,983	2,500	252,733
LAKE WILSON	810	.....	841	.....	2,113	.....	.....	.....	3,764
LAKEFIELD	1,668	16,134	24,528	.....	7,105	.....	.....	3,500	52,935
LAKELAND	.....	.....	.....	.....	.....	.....	2,180,428	.....	2,180,428
LAKELAND SHORES	.....	.....	.....	.....	.....	.....	240,459	.....	240,459
LAMBERTON	543	7,229	2,208	.....	230	.....	.....	1,050	11,260
LANCASTER	.....	.....	.....	.....	.....	.....	.....	1,000	1,000
LANESBORO	16,023	720	467	.....	26,257	.....	.....	.....	43,467
LASTRUP	.....	.....	.....	.....	.....	.....	44,724	.....	44,724
LE CENTER	.....	.....	.....	.....	164,069	.....	90,989	3,245	258,303
LENGBY	.....	.....	24,270	.....	.....	.....	.....	.....	24,270
LEONIDAS	4,757	.....	22,103	.....	10,627	.....	.....	.....	37,487
LESTER PRAIRIE	5,809	40,973	80,521	.....	17,484	.....	.....	.....	144,787
LEWISTON	.....	60,844	.....	.....	2,750	.....	81,735	248,043	393,372
LEWISVILLE	.....	.....	.....	.....	.....	.....	.....	58,541	58,541
LEXINGTON	.....	2,365	.....	.....	1,271	.....	.....	.....	3,636
LINDSTROM	.....	11,569	4,907	.....	7,800	.....	.....	280,525	304,801
LISMORE	.....	13,866	91,556	.....	616	.....	12,325	.....	118,363
LITTLEFORK	500	.....	2,735	.....	890	.....	.....	.....	4,125
LONG LAKE	.....	30,639	16,000	.....	2,543	.....	.....	29,383	78,565
LONGVILLE	4,655	7,906	2,271	.....	.....	.....	.....	17,000	31,832
LONSDALE	26,794	25,804	56,853	.....	.....	.....	119,526	.....	228,977
LORETTO	.....	.....	516,835	.....	.....	.....	.....	10,158	526,993
LUCAN	2,871	10,348	.....	.....	400	.....	.....	.....	13,619
LYLE	483	645	4,156	.....	.....	.....	487,078	91,000	583,362
LYND	.....	57,356	.....	.....	.....	.....	.....	69,311	126,667
MABEL	11,715	1,056	44,986	8,500	66,257
MADELIA	13,526	35,898	8,759	420,641	478,824

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NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
MADISON	112	20,906	12,770	....	5,716	127,405	....	....	166,909
MADISON LAKE	....	26,127	....	275	....	....	....	214	26,616
MAGNOLIA	1,174	20,981	....	....	....	....	....	....	22,155
MAHNOMEN	26,774	4,566	169,660	....	1,507	....	....	198,091	400,598
MANHATTAN BEACH	....	....	....	....	200	....	....	....	200
MANTORVILLE	25,512	20,905	164,292	....	12,727	....	45,028	....	268,464
MAPLE LAKE	7,683	7,656	244,313	....	1,800	....	....	37,382	298,834
MAPLE PLAIN	....	20,602	63,511	....	4,826	....	4,000	....	92,939
MAPLETON	1,573	12,237	77,571	....	9,638	....	....	....	101,019
MAPLEVIEW	5,472	5,457	2,171	....	247	....	....	....	13,347
MARBLE	....	29,265	34,889	....	....	....	....	....	64,154
MARIETTA	12,243	5,948	....	....	....	....	....	....	18,191
MARINE-ST CROIX	28,594	91,793	6,396	....	1,128	....	....	834	128,745
MAYER	14,314	5,115	....	....	....	....	....	....	19,429
MAYNARD	931	49,589	4,879	....	....	....	15,928	197,086	268,413
MAZEPPA	5,992	....	59,918	....	....	....	....	25,892	91,802
MC GREGOR	....	84,529	5,679	....	3,250	....	....	....	93,458
MC INTOSH	98,467	1,125	705	....	11,313	....	....	....	111,610
MC KINLEY	3,650	....	....	....	1,615	....	40,481	....	45,746
MEADOWLANDS	....	....	....	....	....	....	....	4,065	4,065
MEDFORD	21,264	14,904	244,613	....	24,003	....	....	....	304,784
MEDICINE LAKE	....	2,862	....	....	....	....	....	....	2,862
MENAHGA	405	1,284	5,304	....	....	....	....	12,764	19,757
MENTOR	....	2,659	....	....	....	....	....	....	2,659
MIDDLE RIVER	185	4,250	....	....	....	....	....	183,284	187,719
MIESVILLE	42,205	8,649	....	....	....	....	....	....	50,854
MILACA	10,503	64,563	38,066	....	1,200	5,216	....	214,819	334,367
MILAN	13,026	18,495	....	....	....	....	....	....	31,521
MILLERVILLE	....	28,701	....	....	9,109	....	....	....	37,810
MILROY	....	....	....	....	....	....	....	2,205	2,205
MILTONA	....	93,452	....	....	1,772	....	....	....	95,224
MINNEOTA	1,164	67,989	93,101	....	38,184	....	7,513	114,449	322,400
MINNESOTA CITY	....	....	16,436	....	....	....	....	....	16,436
MINNESOTA LAKE	1,798	54,677	....	....	....	....	....	....	56,475
MINNETONKA BEACH	1,955	14,500	16,455
MONTGOMERY	19,791	7,630	87,975	4,303	7,184	126,883

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MONTROSE	9,924	15,441	414	8,379	54,093	88,251
MOOSE LAKE	3,494	301	33,170	36,965
MORGAN	1,210	26,678	47,051	7,363	82,302
MORRISTOWN	....	....	....	....	11,777	....	431,354	....	443,131
MORTON	4,127	23,976	1,009	....	940	....	121,068	22,801	173,921
MOTLEY	2,635	9,795	....	....	....	....	75,886	....	88,316
MOUNTAIN LAKE	1,873	9,716	17,621	763	3,253	....	510,636	7,946	551,808
MURDOCK	....	3,889	....	....	....	....	....	8,316	12,205
NASHWAUK	8,224	8,981	201,525	....	23,094	....	31,356	....	273,180
NASSAU	11,562	....	....	500	....	....	....	....	12,062
NELSON	....	....	....	....	....	....	....	214	214
NERSTRAND	....	5,026	....	....	....	....	6,000	500	11,526
NEVIS	2,390	37,586	5,000	....	4,644	....	....	....	49,620
NEW AUBURN	3,616	....	19,635	....	1,023	....	....	....	24,274
NEW GERMANY	2,429	6,000	33,225	....	2,003	....	....	....	43,657
NEW LONDON	....	9,246	73,477	....	1,752	....	....	99,788	184,263
NEW MARKET	....	254	....	....	6,366	....	....	....	6,620
NEW MUNICH	....	....	8,259	....	....	....	....	....	8,259
NEW RICHLAND	....	28,536	24,300	....	5,368	....	1,615,799	....	1,674,003
NEW TRIER	....	....	....	....	3,157	....	....	....	3,157
NEW YORK MILLS	11,500	....	....	....	9,050	....	....	22,253	42,803
NICOLLET	....	....	27,608	....	....	....	....	4,306	31,914
NIELSVILLE	....	....	622	....	....	....	....	....	622
NISSWA	2,455	17,378	38,997	....	115,951	....	....	218,580	393,361
NORCROSS	....	....	3,200	....	....	....	....	....	3,200
NORTH BRANCH	3,500	28,102	449,118	....	772	....	....	58,571	540,063
NORTH REDWOOD	....	....	....	....	8,800	....	....	....	8,800
NORTHOME	3,805	219	....	....	3,206	....	....	....	7,230
NORTHROP	....	16,133	....	....	....	....	....	....	16,133
NORWOOD	....	4,929	34,640	....	5,213	....	3,336	35,455	83,573
ODESSA	14,506	....	....	....	....	....	....	....	14,506
ODIN	....	....	....	....	6,626	....	....	....	6,626
OGEMA	....	346	....	....	....	....	....	....	346
OGILVIE	4,992	3,478	593,307	12,988	614,765
OKABENA	197	31,897	199	1,364	33,657
OKLEE	10,029	1,546	11,575

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ONAMIA	16,375	6,287	2,318	71,384	96,364
ORMSBY	21,685	21,685
ORONOCO	15,574	15,574
ORR	....	22,520	60,565	....	21,932	....	....	....	105,017
ORTONVILLE	....	26,594	13,509	....	10,837	....	309,608	1,000	361,548
OSAKIS	2,195	31,097	5,232	....	....	....	....	2,136	40,660
OSLO	390	3,431	358	....	6,437	....	....	....	10,616
OSTRANDER	591	....	8,755	....	....	....	....	....	9,346
OTTERTAIL	....	7,907	30,500	....	....	....	....	....	38,407
PALISADE	6,200	263,182	5,647	....	....	....	....	....	275,029
PARKERS PRAIRIE	....	....	5,148	....	1,007	....	....	16,000	22,155
PAYNESVILLE	187,961	2,307	287,258	....	....	....	557,134	878	1,035,538
PELICAN RAPIDS	....	20,664	32,696	....	2,618	....	....	108,468	164,446
PEMBERTON	....	....	10,048	....	....	....	....	3,008	13,056
PENNOCK	....	....	....	....	....	....	....	31,078	31,078
PEQUOT LAKES	4,917	9,345	17,248	215	1,109	....	....	40,301	73,135
PERHAM	11,954	74,080	658,747	....	28,235	385,994	109,107	22,441	1,290,558
PERLEY	....	2,621	....	....	....	....	....	....	2,621
PETERSON	....	....	5,700	....	11,070	....	....	....	16,770
PIERZ	9,822	19,238	309,010	....	....	....	....	29,810	367,880
PILLAGER	556	....	....	....	....	....	472,000	....	472,556
PINE ISLAND	1,515	10,580	440,696	....	18,878	....	....	....	471,669
PINE RIVER	984	18,084	28,516	....	2,662	....	....	....	50,246
PLATO	....	5,659	....	....	....	....	....	....	5,659
PLUMMER	....	468	985	....	7,212	....	....	....	8,665
PORTER	2,384	16,544	3,836	....	....	....	....	....	22,764
PRESTON	1,500	501	63,651	....	20,645	....	....	....	86,297
PRINSBURG	16,636	4,132	1,071	....	5,710	....	....	....	27,549
RACINE	500	697	....	....	10,697	....	....	....	11,894
RANDALL	....	15,815	....	....	....	....	1,254,346	6,546	1,276,707
RANDOLPH	....	....	3,771	....	332	....	....	1,182	5,285
RANIER	....	....	4,779	....	....	....	....	....	4,779
RAYMOND	....	30,000	....	....	....	....	....	....	30,000
RED LAKE FALLS	71,206	832,292	903,498
REMER	10,000	29,144	39,144
RENVILLE	29,803	10,837	40,532	345	13,184	94,701

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REVERE	7,203	6,225	13,428
RICE	50,124	18,649	166	7,000	5,471	1,976	83,386
RICHMOND	19,444	6,853	32,541	23,463	82,301
ROCK CREEK	.....	.....	.....	.....	.....	.....	.....	30,220	30,220
ROCKVILLE	2,470	.....	3,521	.....	.....	.....	20,162	.....	26,153
ROGERS	23,851	8,063	29,124	.....	2,085	.....	304,283	32,375	399,781
ROLLINGSTONE	355	4,600	209,756	.....	2,425	.....	.....	.....	217,136
ROOSEVELT	.....	.....	6,000	.....	.....	.....	.....	.....	6,000
ROSCOE	.....	.....	575	.....	.....	.....	.....	.....	575
ROSE CREEK	2,845	.....	9,283	.....	62,457	.....	.....	.....	74,585
ROSEAU	12,085	60,075	86,517	.....	154,303	71,229	1,099,892	.....	1,484,101
ROTHSAY	235	1,308	12,634	.....	828	.....	.....	5,431	20,436
ROUND LAKE	3,219	.....	4,793	.....	3,628	.....	.....	.....	11,640
ROYALTON	10,418	.....	150,128	.....	.....	.....	7,985	10,128	178,659
RUSH CITY	11,365	183,114	74,641	.....	807	.....	201,049	.....	470,976
RUSHFORD	2,418	2,988	153,788	.....	88,392	909	198,067	21,464	468,026
RUSHFORD VILLAGE	.....	.....	8,300	.....	.....	.....	.....	.....	8,300
RUSHMORE	18,931	2,725	9,983	.....	.....	.....	370,485	.....	402,124
RUSSELL	.....	2,885	.....	.....	.....	.....	.....	.....	2,885
RUTHTON	.....	2,100	22,181	.....	.....	.....	.....	6,500	30,781
RUTLEDGE	524	.....	.....	.....	.....	.....	.....	.....	524
SABIN	3,634	5,374	.....	.....	8,109	.....	.....	.....	17,117
SACRED HEART	.....	918	2,880	.....	27,621	.....	.....	.....	31,419
SANBORN	.....	1,728	24,978	.....	.....	.....	.....	.....	26,706
SANDSTONE	114	7,944	3,438	.....	990	.....	607,360	133,863	753,709
SCANLON	7,798	13,337	12,580	.....	.....	.....	.....	.....	33,715
SEBEKA	2,382	27,927	140,147	.....	1,341	.....	.....	305	172,102
SHAFFER	.....	1,536	2,529	.....	.....	.....	.....	.....	4,065
SHELLY	.....	35,283	.....	.....	.....	.....	.....	71,807	107,090
SHERBURN	24,796	11,348	.....	.....	.....	.....	.....	16,063	52,207
SHEVLIN	.....	.....	5,135	.....	3,000	.....	.....	.....	8,135
SILVER BAY	1,870	15,775	9,881	.....	105,961	.....	.....	51,821	185,308
SILVER LAKE	3,178	18,950	21,056	.....	.....	.....	.....	.....	43,184
SKYLINE	.....	430	.....	.....	.....	.....	.....	.....	430
SLAYTON	18,777	17,739	6,791	6,721	13,646	226,798	290,472
SOUTH HAVEN	98,290	98,290

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SPICER	2,302	12,327	51,690	8,704	75,023
SPRING GROVE	36,848	1,946	5,774	5,858	50,426
SPRING HILL	....	....	5,461	....	....	....	....	....	5,461
SPRING PARK	1,614	....	24,477	....	2,331	....	....	....	28,422
SPRING VALLEY	7,687	22,426	75,427	....	22,837	....	....	....	128,377
SPRINGFIELD	....	1,157	564	....	735,246	18,756	....	112,674	868,397
SQUAW LAKE	....	....	....	....	....	....	....	2,126	2,126
ST. ANTHONY [STEARNS]..	....	....	797	....	....	....	....	....	797
ST. BONIFACIUS	....	....	....	....	6,068	....	....	1,037	7,105
ST. CLAIR	....	36,469	....	....	1,511	....	....	86,293	124,273
ST. FRANCIS	1,987	31,748	334	....	286	....	2,712	....	37,067
ST. HILAIRE	....	....	5,519	....	26,810	....	....	....	32,329
ST. LEO	....	10,280	....	....	....	....	....	....	10,280
ST. MARTIN	....	3,776	....	....	....	....	....	4,065	7,841
ST. MARY'S POINT	....	....	7,774	....	....	....	....	....	7,774
ST. ROSA	....	....	....	....	18,524	....	....	....	18,524
ST. STEPHEN	....	....	38,287	....	....	....	....	....	38,287
ST. VINCENT	....	....	5,043	....	....	....	....	....	5,043
STACY	....	....	22,609	....	1,300	....	857,114	....	881,023
STARBUCK	....	20,166	....	....	....	....	6,087	20,330	46,583
STEEN	....	....	....	....	7,066	....	....	....	7,066
STEPHEN	....	6,308	9,208	....	....	....	....	....	15,516
STEWART	....	9,082	17,422	....	7,808	....	....	....	34,312
STOCKTON	21,072	....	12,558	....	4,762	....	....	....	38,392
STORDEN	....	....	174,947	....	....	....	....	....	174,947
STRANDQUIST	200	....	138	....	342	....	1,510	66,830	69,020
STURGEON LAKE	15,096	2,534	....	....	....	....	....	....	17,630
SUNBURG	1,512	15,833	51,404	....	....	....	....	....	68,749
SWANVILLE	....	....	7,750	....	1,899	....	....	....	9,649
TACONITE	....	1,367	9,665	....	2,342	....	....	....	13,374
TAMARACK	....	....	....	....	1,000	....	....	....	1,000
TAOPI	....	....	....	....	1,980	....	....	....	1,980
TAYLORS FALLS	2,455	885	43,406	....	....	....	45,559	....	92,305
TONKA BAY	....	....	19,825	....	14,286	....	....	57,720	91,831
TOWER	191,801	114,773	306,574
TRACY	3,590	44,679	110,532	13,340	486,049	264,834	21,885	944,909

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TRIMONT	549	35,369	35,918
TROMMALD	3,633	3,633
TRUMAN	2,860	1,442	53,588	3,956	23,965	85,811
TWIN LAKES	1,647	630	....	....	581	....	....	....	2,858
TWIN VALLEY	4,158	7,834	1,883	....	24,107	....	....	....	37,982
TYLER	....	26,238	137,580	....	2,686	403	356,044	35,573	558,524
ULEN	....	15,020	1,609	....	....	....	....	....	16,629
UNDERWOOD	3,070	....	....	....	....	....	....	....	3,070
UPSALA	....	....	....	....	31,350	....	14,519	....	45,869
UTICA	5,462	....	6,153	....	....	....	....	....	11,615
VERGAS	....	24,500	....	....	17,789	....	....	....	42,289
VERNDALE	25,000	23,199	....	....	1,471	....	....	....	49,670
VERNON CENTER	2,300	....	17,655	....	....	....	....	3,144	23,099
VESTA	1,695	906	....	....	....	....	....	1,650	4,251
VICTORIA	15,767	243,939	45,619	....	7,825	....	805,105	104,662	1,222,917
VIKING	....	....	....	....	....	....	....	10,116	10,116
VINING	....	26,460	3,784	....	....	....	....	....	30,244
WABASHA	42,513	63,368	591,678	....	32,456	....	....	....	730,015
WABASSO	10,029	3,249	3,168	....	11,663	....	....	....	28,109
WAHKON	400	2,709	13,883	....	....	....	....	....	16,992
WALDORF	....	104,500	49,857	1,000	1,104	....	....	....	156,461
WALKER	....	69,311	208,621	....	....	17,804	....	28,675	324,411
WALNUT GROVE	7,183	57,741	4,497	....	....	....	....	15,531	84,952
WALTERS	590	....	7,463	....	270	....	....	....	8,323
WALTHAM	298	....	8,938	....	5,007	....	....	....	14,243
WANDA	....	1,430	3,200	....	846	....	....	....	5,476
WARBA	....	1,000	7,927	....	4,000	....	....	....	12,927
WARREN	8,065	1,667	11,878	....	34,451	....	....	....	56,061
WARROAD	32,447	42,523	62,577	....	31,918	1,407,464	....	....	1,576,929
WATERTOWN	....	18,612	99,509	....	113,211	....	380,860	47,710	659,902
WATERVILLE	26,242	4,465	407,460	....	....	....	80,818	....	518,985
WATKINS	317	48,896	20,659	....	1,602	....	....	580	72,054
WATSON	....	6,168	....	....	....	....	....	....	6,168
WAUBUN	....	3,165	....	....	....	....	....	125,145	128,310
WAVERLY	....	....	....	....	....	....	25,612	....	25,612
WELCOME	4,005	2,833	54,065	....	....	....	....	....	60,903

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1991
GOVERNMENTAL FUNDS

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
WELLS	507	50,356	845	....	235,338	....	84,095	14,095	385,236
WENDELL	....	....	....	740	....	....	....	....	740
WESTBROOK	3,421	2,972	26,104	354	5,544	....	....	....	38,395
WHALAN	....	....	26,642	....	....	....	....	....	26,642
WHEATON	3,122	12,603	59,459	44,569	29,684	223,711	....	1,178	374,326
WILLERNIE	....	....	....	....	2,578	....	....	....	2,578
WILLIAMS	1,885	....	....	....	....	....	92,717	96,702	191,304
WILLOW RIVER	....	4,713	....	....	14,167	....	....	....	18,880
WILMONT	....	24,678	2,467	....	6,562	....	....	....	33,707
WILTON	....	....	3,117	....	....	....	....	333	3,450
WINGER	....	1,800	3,636	....	....	....	....	....	5,436
WINNEBAGO	4,794	20,266	321,899	....	32,524	....	128,984	65,389	573,856
WINSTED	....	8,004	343,622	....	18,880	78,613	8,000	12,113	469,232
WINTHROP	....	91,941	75,320	....	....	....	....	....	167,261
WOLF LAKE	....	6,000	....	....	11,729	....	....	....	17,729
WOLVERTON	....	4,713	....	....	932	....	....	....	5,645
WOOD LAKE	2,285	....	....	....	135	....	....	....	2,420
WOODSTOCK	....	1,167	....	....	2,340	....	....	....	3,507
WRENSHALL	1,040	2,627	....	....	....	....	15,817	....	19,484
WYKOFF	18,012	10,536	68,804	....	8,266	....	....	285,086	390,704
WYOMING	....	....	196,815	....	....	....	11,784	....	208,599
YOUNG AMERICA	23,547	2,942	68,912	....	998	....	....	2,324	98,723
ZIMMERMAN	8,869	93,345	32,244	....	....	....	283,022	7,481	424,961
ZUMBRO FALLS	24,091	9,454	....	....	....	....	....	....	33,545
ZUMBROTA	2,960	24,130	66,386	....	23,168	....	....	33,201	149,845
TOTAL	4,448,113	8,654,470	22,242,628	238,136	7,308,808	3,855,516	36,889,132	10,184,946	93,821,749

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	BORROWING		INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ADA [4]	1,718	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ADAMS [15] [23]	760	24,018	30,576	-6,558	2,186	.....	-4,372	.....	.....	.....	.....	.....	.....	.....	.....
ADRIAN [0]	1,132	59,815	41,997	17,818	3,382	.....	21,200	.....	.....	.....	.....	.....	.....	.....	.....
AITKIN [*]	1,697	72,071	69,937	2,134	.....	.....	2,134	.....	.....	.....	.....	.....	.....	.....	.....
AKELEY [*]	398	16,114	18,386	-2,272	.....	.....	-2,272	.....	.....	.....	.....	.....	.....	.....	.....
ALBANY	1,560	53,404	76,228	-22,824	12,777	666	-10,713	8,984	.....	.....	.....	400	.....	666	30,000
ALBERTA [0] [3] [24]	136	13,297	3,246	10,051	.....	.....	10,051	.....	.....	.....	.....	.....	.....	.....	.....
ALDEN [0]	621	26,960	14,439	12,521	2,125	.....	14,646	.....	.....	.....	.....	.....	.....	.....	.....
ALPHA [0]	100	6,033	6,162	-129	.....	.....	-129	.....	.....	.....	.....	.....	.....	.....	.....
ALTURA [0]	353	52,120	42,077	10,043	6,700	1,708	15,035	6,700	.....	.....	.....	3,494	.....	1,708	5,000
ALVARADO [0]	355	9,859	13,657	-3,798	.....	.....	-3,798	.....	.....	.....	.....	.....	.....	.....	.....
AMBOY	566	28,380	20,847	7,533	6,158	.....	13,691	.....	.....	.....	.....	12,946	.....	.....	.....
ANNANDALE	2,151	45,702	61,027	-15,325	32,868	52,941	-35,398	15,513	.....	10,957	-73,138	12,636	.....	52,941	30,000
APPLETON [1]	1,545	438,145	479,727	-41,582	105,965	100,273	-35,890	44,813	.....	52,392	38,369	.....	.....	8,651	40,000
ARCO [2]	106	10,203	12,435	-2,232	4,071	.....	2,108	-269	.....	.....	.....	.....	.....	2,108	1,632
ARGYLE [0]	636	26,403	11,911	14,492	.....	13,700	792	.....	.....	.....	.....	.....	.....	13,700	7,500
ARLINGTON	1,892	87,394	65,927	21,467	8,058	8,318	21,207	.....	.....	.....	.....	34,094	.....	8,318	10,000
ASHBY [0]	468	15,804	38,001	-22,197	30	.....	-22,167	.....	.....	.....	.....	.....	.....	.....	.....
ASKOV [3]	344	27,735	30,268	-2,533	1,265	.....	-1,268	.....	.....	.....	.....	.....	.....	.....	.....
ATWATER	1,055	34,944	42,579	-7,635	787	1,167	-8,015	.....	.....	.....	.....	1,887	.....	1,167	5,000
AUDUBON [0]	416	25,182	4,588	20,594	15,393	.....	35,987	.....	.....	.....	7,500	.....	.....	.....	.....
AURORA	1,960	109,574	157,693	-48,119	914	.....	-47,205	.....	.....	.....	-11,117	2,253	.....	.....	.....
AVOCA	148	6,088	7,854	-1,766	507	.....	-1,259	.....	.....	.....	.....	185	.....	.....	.....
AVON	987	28,314	26,189	2,125	.....	.....	2,125	.....	.....	.....	7,684	1,815	.....	.....	.....
BABBITT [3]	1,557	186,923	190,205	-3,282	28,455	.....	25,173	.....	.....	.....	.....	1,766	.....	.....	.....
BACKUS	239	16,409	27,940	-11,531	.....	.....	-11,531	.....	.....	.....	.....	985	.....	.....	.....
BADGER [0]	385	9,164	4,647	4,517	590	.....	5,107	.....	.....	.....	.....	7,946	.....	.....	.....
BAGLEY	1,389	60,364	85,748	-25,384	2,441	.....	-22,943	.....	.....	.....	.....	40,309	.....	.....	.....
BALATON	732	46,638	48,740	-2,102	.....	34,819	-36,921	.....	.....	.....	.....	278,285	.....	34,131	.....
BARNESVILLE	2,080	121,719	94,549	27,170	71,299	55,494	42,975	14,560	.....	6,758	30,000	8,187	.....	55,494	15,000
BARNUM [*]	486	25,633	18,733	6,900	3,487	.....	10,387	.....	.....	.....	-4,384	.....	.....	.....	.....
BARRETT [0]	354	14,859	12,173	2,686	.....	.....	2,686	.....	.....	.....	-1,000	.....	.....	.....	.....
BARRY [0] [3]	40	1,315	5,503	-4,188	.....	.....	-4,188	.....	.....	.....	.....	.....	.....	.....	.....
BASS BROOK	1,980	8,029	25,104	-17,075	204	.....	-16,871	.....	.....	.....	.....	.....	.....	.....	.....
BATTLE LAKE [0]	712	26,222	23,359	2,863	5,870	.....	8,733	.....	.....	.....	.....	9,470	.....	.....	.....
BAUDETTE	1,139	64,387	115,986	-51,599	.....	.....	-51,599	.....	.....	.....	.....	7,362	.....	.....	.....
BEARDSLEY [0] [2]	293	20,712	24,009	-3,297	.....	.....	-3,297	.....	.....	.....	.....	.....	.....	.....	.....
BEAVER BAY	149	20,881	21,437	-556	72	.....	-484	.....	.....	.....	.....	.....	.....	.....	.....
BEAVER CREEK [0] [1]	247	36,856	23,438	13,418	2,026	5,165	10,279	.....	.....	.....	-213	.....	.....	5,165	3,000
BECKER	933	29,850	45,333	-15,483	1,212	.....	-14,271	.....	.....	.....	-18,100	.....	.....	.....	.....
BEJOU [0]	111	3,255	10,565	-7,310	51	.....	-7,259	.....	.....	.....	.....	.....	.....	.....	.....
BELGRADE	702	30,031	21,332	8,699	2,187	2,982	7,904	.....	.....	.....	.....	38,793	.....	2,982	10,000
BELLECHESTER [0]	155	4,080	6,501	-2,421	106	.....	-2,315	.....	.....	.....	.....	.....	.....	.....	.....
BELLINGHAM [0] [24]	244	8,868	20,433	-11,565	.....	.....	-11,565	.....	.....	.....	.....	.....	.....	.....	.....
BELTRAMI [0] [2]	138	12,946	8,793	4,153	.....	.....	4,153	.....	.....	.....	.....	.....	.....	.....	.....
BELVIEW	377	15,991	12,023	3,968	2,054	.....	6,022	.....	.....	.....	.....	.....	.....	.....	.....
BERTHA [0]	511	11,886	18,226	-6,340	441	.....	-5,899	.....	.....	.....	.....	.....	.....	.....	.....
BIG FALLS [0]	338	15,843	4,154	11,689	356	.....	12,045	.....	.....	.....	2,500	.....	.....	.....	.....
BIGELOW	231	11,873	24,220	-12,347	.....	.....	-12,347	.....	.....	.....	.....	7,648	.....	.....	.....
BIGFORK [0]	391	30,096	24,943	5,153	1,508	.....	6,661	419	.....	493	-3,425	1,166	.....	.....	.....
BINGHAM LAKE [0]	152	8,808	11,298	-2,490	4,206	.....	1,716	4,891	.....	.....	15,403	.....	.....	.....	.....

See Explanations of Footnotes at the end of the Enterprise Fund Section

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE				NET INCOME OR -LOSS	OTHER FUNDS			INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BIRCHWOOD [0]	1,035	41,405	36,194	5,211	3,000	....	....	....	....	-40	....	....	....	....	....
BIRD ISLAND [0]	1,325	110,262	69,063	41,199	....	....	41,199	....	....	38,300	3,966	....	....	....	....
BISCAY [0] [3]	121	2,955	1,763	1,192	....	....	1,192	....	....	....	....	....	....	....	....
BIWABIK	1,091	62,234	74,250	-12,016	11,849	....	-167	....	....	....	....	....	....	....	....
BLACKDUCK	719	36,736	31,419	5,317	3,351	55	8,613	....	....	5,700	....	....	55	....	....
BLOMKEST [0]	182	7,980	5,012	2,968	....	12	2,956	....	....	-9,400	42,507	....	....	....	....
BLOOMING PRAIRIE	2,044	90,327	107,687	-17,360	2,817	10,122	-24,665	....	....	....	....	....	....	10,122	15,000
BORUP [0]	118	5,487	1,703	3,784	2,386	3,850	2,320	....	....	-150	2,482	....	....	3,850	4,000
BOVEY [*] [1]	658	110,471	100,891	9,580	6,679	....	16,259	2,500	....	....	2,913	....	....	....	....
BOWLUS [0]	262	12,343	4,950	7,393	1,161	....	8,554	....	....	....	5,000	....	....	....	....
BOYD	248	8,319	31,577	-23,258	6,199	11,950	-29,009	....	....	-21,080	1,123	....	....	11,950	6,000
BRAHAM [*] [3]	1,148	114,466	90,040	24,426	5,355	12,104	17,677	....	....	....	51,125	....	....	12,104	5,000
BRANDON [0]	444	18,147	18,787	-640	131	....	-509	....	....	-20,000	14,309	....	....	....	....
BREWSTER	532	27,788	39,604	-11,816	12,222	14,543	-14,137	....	....	....	509	....	....	13,951	9,105
BRICELYN [0]	425	12,698	11,271	1,427	....	....	1,427	....	....	....	871	....	....	....	....
BROOTEN [1]	590	83,527	98,156	-14,629	6,862	....	-7,767	....	....	....	30,865	....	....	....	....
BROWERVILLE [3]	783	88,252	69,032	19,220	5,289	....	24,509	3,806	....	1,369	23,000	22,256	....	....	....
BROWNS VALLEY [0]	805	33,100	33,435	-335	435	....	100	....	....	....	5,450	....	....	....	....
BROWNSDALE [*] [3]	692	40,270	31,725	8,545	....	....	8,545	....	....	....	....	....	....	....	....
BROWNTON	785	33,315	29,414	3,901	4,206	....	8,107	....	....	....	....	....	....	....	....
BUCKMAN [0]	204	3,732	1,944	1,788	644	466	1,966	61	....	268	....	....	....	....	....
BUFFALO LAKE	730	22,493	50,995	-28,502	....	....	-28,502	....	....	....	-30,000	....	....	....	....
BUHL [4]	913	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BUTTERFIELD	575	36,166	41,168	-5,002	....	....	-5,002	....	....	....	59,200	....	....	....	....
BYRON	2,569	178,990	106,555	72,435	12,353	22,524	62,264	....	....	....	....	....	....	22,524	19,000
CALLAWAY [0]	210	9,976	15,983	-6,007	846	....	-5,161	....	....	-5,559	....	....	....	....	....
CALUMET [0]	380	13,772	11,810	1,962	950	....	2,912	950	....	-13,515	15,964	....	....	....	....
CAMPBELL [0]	231	5,488	10,274	-4,786	1,491	....	-3,295	....	....	....	....	....	....	....	....
CANBY	1,811	97,997	98,205	-208	5,778	....	5,570	....	....	....	....	....	....	....	....
CANTON [0] [3]	362	24,865	23,069	1,796	....	....	1,796	....	....	....	14,016	....	....	....	....
CARLOS [0] [3]	367	33,390	19,243	14,147	604	5,837	8,914	....	....	1,500	5,991	....	....	5,837	5,000
CARLTON [*] [3]	909	130,983	107,130	23,853	64,119	5,746	82,226	....	....	25,000	2,677	....	....	....	....
CARVER	756	31,708	38,240	-6,532	15,455	30,876	-21,953	....	....	....	....	....	....	30,876	10,000
CASS LAKE [0]	917	38,648	29,702	8,946	2,335	....	11,281	....	....	16,365	....	....	....	....	....
CENTER CITY [0]	460	25,323	69,804	-44,481	8,443	....	-36,038	....	....	....	....	....	....	....	....
CENTERVILLE	1,819	81,593	23,021	58,572	3,599	....	62,171	....	....	....	2,356	....	....	....	....
CEYLON	455	23,434	35,196	-11,762	32,396	19,773	861	....	28,734	....	....	....	....	19,773	10,000
CHANDLER	317	21,780	21,509	271	340	....	611	....	....	932	7,202	....	....	....	....
CHATFIELD	2,289	91,879	73,869	18,010	16,060	....	34,070	3,920	....	....	9,624	....	....	....	....
CHISAGO CITY [*] [3]	2,031	393,230	169,465	223,765	115,454	105,909	233,310	28,380	....	17,472	61,447	1,995	....	105,909	32,400
CHOKIO [0] [2]	522	49,128	45,404	3,724	....	....	3,724	....	....	....	....	....	....	....	....
CLARA CITY	1,304	36,990	47,495	-10,505	....	....	-10,505	....	....	-20,000	1,755	....	....	....	....
CLAREMONT [3] [15]	527	31,795	19,628	12,167	10,809	....	22,976	586	....	1,374	....	....	....	....	....
CLARISSA	639	13,449	24,571	-11,122	9	....	-11,113	....	....	....	....	....	....	....	....
CLARKFIELD	1,003	61,997	80,672	-18,675	14,936	21,005	-24,744	2,901	....	8,679	14,713	....	....	21,005	5,000
CLARKS GROVE [0] [24]	684	29,825	25,874	3,951	....	....	3,951	....	....	....	....	....	....	....	....
CLEAR LAKE	317	10,265	18,455	-8,190	....	....	-8,190	....	....	....	1,396	....	....	....	....
CLEARBROOK	561	24,198	27,662	-3,464	....	....	-3,464	....	....	....	23,164	....	....	....	....
CLEARWATER	604	33,082	20,384	12,698	1,410	....	14,108	....	....	....	3,664	....	....	....	....
CLEMENTS [0]	188	6,757	5,520	1,237	1,105	....	2,342	....	....	11,705	....	....	....	....	....
CLEVELAND	706	26,523	22,061	4,462	17,594	1,617	20,439	4,925	....	7,936	....	....	....	1,617	10,000

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE				EXPENSE	NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CLIMAX	264	19,126	14,767	4,359	....	3,758	601	....	....	....	....	3,758	....
CLINTON [0] [3]	573	30,751	28,557	2,194	....	....	2,194	....	....	-35,800	32,199	....	....
COKATO	2,255	129,044	86,507	42,537	184	2,700	40,021	....	....	....	....	2,700	10,000
COLD SPRING	2,487	118,295	90,760	27,535	19,679	32,181	15,033	....	....	....	6,977	....	31,684
COLERAINE [*] [1]	1,050	117,183	105,196	11,987	2,451	....	14,438	....	....	....	....	....	....
COLOGNE [0]	564	27,931	36,789	-8,858	1,353	....	-7,505	....	....	1,000	....	....	....
COMFREY [0] [1]	427	67,953	48,515	19,438	1,056	....	20,494	....	....	....	8,028	....	....
COMSTOCK	123	....	....	....	....	....	....	....	....	....	....	....	....
CONGER [0]	140	6,413	6,112	301	152	....	453	....	....	....	....	....	....
COOK [*]	675	42,427	55,154	-12,727	....	....	-12,727	....	....	....	....	....	....
CORRELL [0]	71	2,196	2,140	56	....	....	56	....	....	....	....	....	....
COSMOS	615	40,519	38,793	1,726	3,055	....	4,781	....	....	....	23,479	....	....
COTTONWOOD	1,008	76,245	80,867	-4,622	12,269	10,232	-2,585	11,347	....	-10,718	7,007	....	10,232
COURTLAND [2]	413	39,353	71,281	-31,928	959	....	-30,969	....	....	13,247	....	....	20,000
CROMWELL [15] [23]	220	5,068	25,058	-19,990	....	....	-19,990	....	....	....	5,568	....	....
CROSBY [*]	2,085	138,169	74,791	63,378	14,107	....	77,485	....	....	....	642	....	....
CURRIE [0]	300	17,915	23,475	-5,560	463	....	-5,097	....	....	....	9,206	....	....
CUYUNA [0] [24]	176	4,941	5,711	-770	....	....	-770	....	....	....	....	....	....
CYRUS [0]	329	9,653	7,476	2,177	....	....	2,177	....	....	....	....	....	....
DALTON [0]	234	7,506	5,136	2,370	6,270	....	8,640	....	....	....	75,258	....	....
DANUBE	562	27,819	24,892	2,927	7,273	2,268	7,932	....	....	....	497	....	2,268
DARFUR	128	10,271	10,927	-656	632	....	-24	....	....	....	....	....	10,000
DARWIN [4]	250	....	....	....	....	....	....	....	....	....	....	....	....
DASSEL	1,085	30,288	51,013	-20,725	2,095	....	-18,630	....	....	....	....	....	....
DAWSON [3]	1,626	194,686	236,573	-41,887	8,759	....	-33,128	....	....	....	12,342	....	....
DE GRAFF [*] [2]	147	5,166	3,228	1,938	....	....	1,938	....	....	....	....	....	....
DEER CREEK [0] [3]	299	18,074	13,906	4,168	2,596	2,316	4,448	1,466	....	....	....	2,316	8,581
DEER RIVER [0]	836	58,657	38,657	20,000	2,435	....	22,435	....	....	2,279	1,321	....	....
DEERWOOD [*]	521	44,194	30,739	13,455	....	....	13,455	....	....	4,017	12,602	....	....
DELAVAN [3]	244	20,876	11,648	9,228	....	....	9,228	....	....	....	16,808	....	....
DENNISON	151	3,560	14,370	-10,810	15,095	6,000	-1,715	....	....	....	....	....	6,000
DEXTER [0]	307	15,430	6,719	8,711	2,112	2,588	8,235	6	....	....	5,000	....	2,588
DODGE CENTER	2,034	86,235	89,412	-3,177	26	....	-3,151	....	....	....	290,905	....	....
DONNELLY [0]	223	27,747	23,043	4,704	....	....	4,704	....	....	....	....	....	....
DOVER [3]	422	27,177	32,919	-5,742	14,934	7,429	1,763	9,321	5,613	....	828	....	7,429
DOVRAY [0]	60	2,461	2,132	329	13	....	342	....	....	....	....	....	....
DUMONT [0] [3]	124	4,658	2,242	2,416	....	....	2,416	....	....	....	....	....	....
DUNDAS	471	11,679	58,201	-46,522	15,694	18,468	-49,296	....	....	3,240	8,141	....	12,295
DUNNELL [3] [23] [24]	185	12,745	8,024	4,721	....	....	4,721	....	....	....	....	....	....
EAGLE BEND	534	18,022	10,600	7,422	5,270	....	12,692	....	....	....	....	....	....
EAGLE LAKE	1,709	60,097	28,026	32,071	22,034	....	54,105	....	....	....	3,474	....	....
EASTON [0]	226	7,868	8,124	-256	....	....	-256	....	....	....	....	....	....
ECHO [*]	303	13,998	16,572	-2,574	303	....	-2,574	....	....	....	....	....	....
EDEN VALLEY	734	23,193	34,290	-11,097	4,666	....	-6,431	688	....	....	....	....	....
EDGERTON	1,105	72,541	57,712	14,829	1,709	12,863	3,675	....	....	-10,278	....	....	12,863
EITZEN [0]	221	11,301	5,226	6,075	684	....	6,759	....	....	....	....	....	7,000
ELBA [0]	223	6,016	3,365	2,651	....	....	2,651	....	....	....	402	....	....
ELBOW LAKE [0]	1,189	49,927	34,329	15,598	....	....	15,598	....	....	....	2,440	....	....
ELGIN [0] [24]	737	33,052	24,864	8,188	955	....	9,143	....	....	....	....	....	....
ELIZABETH [0]	149	10,644	5,448	5,196	....	....	5,196	....	....	2,068	2,034	....	....
ELKO	227	4,319	4,010	309	231	....	540	....	....	-1,000	....	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE				NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
ELKTON [0] [3]	143	4,963	5,926	-963	.....	.....	-963	.....	.....	.....	.....	.....	.....
ELLENDALE [*]	550	27,018	10,970	16,048	1,016	.....	17,064	.....	.....	.....	.....	.....	.....
ELLSWORTH [0] [1]	580	92,003	60,115	31,888	12,495	16,365	28,018	10,000	.....	296,164	.....	.....	16,365	5,000
ELMORE [0]	706	26,880	20,740	6,140	3,952	.....	10,092	.....	.....	.....	.....	.....	.....	.....
ELYSIAN	446	45,028	40,003	5,025	4,279	8,058	1,246	.....	.....	.....	5,083	.....	8,058	8,312
EMMONS [0]	438	10,443	9,154	1,289	1,022	.....	2,311	581	.....	.....	.....	.....	.....	.....
ERSKINE [3]	422	62,172	38,811	23,361	34,558	6,467	51,452	27,565	4,923	27,418	4,754	.....	6,467	12,533
EVANSVILLE [0]	566	16,807	26,539	-9,732	34,543	.....	24,811	12,671	7,329	-115,000	331,589	.....	.....	.....
EXCELSIOR	2,378	188,524	171,809	16,715	11,435	.....	28,150	.....	.....	7,366	79,313	.....	.....	.....
EYOTA [3]	1,468	158,311	129,374	28,937	10,837	31,192	8,582	.....	.....	.....	90,009	.....	31,192	10,000
FAIRFAX [3]	1,274	84,298	87,640	-3,342	3,506	.....	164	.....	.....	.....	17,430	.....	.....	.....
FELTON [0] [24]	207	2,142	8,320	-6,178	.....	.....	-6,178	.....	.....	.....	-3,745	.....	.....	.....
FERTILE [3]	850	77,859	54,453	23,406	.....	14,678	8,728	.....	.....	.....	.....	.....	14,678	7,575
FINLAYSON [*] [3]	244	15,308	17,952	-2,644	3,994	.....	1,350	.....	.....	.....	.....	.....	.....	.....
FISHER [0]	411	14,065	13,798	267	1,620	.....	1,887	.....	.....	12,000	.....	.....	.....	.....
FLOODWOOD [0]	570	27,337	39,093	-11,756	48	.....	-11,708	.....	.....	.....	1,395	.....	.....	.....
FLORENCE [0] [24]	53	1,186	1,255	-69	.....	.....	-69	.....	.....	.....	.....	.....	.....	.....
FOLEY	1,883	80,807	42,055	38,752	334	8,000	31,086	.....	.....	.....	.....	.....	8,000	5,000
FORESTON [0]	358	11,453	6,824	4,629	832	.....	5,461	.....	.....	.....	.....	.....	.....	.....
FOSSTON [3]	1,520	174,762	153,404	21,358	3,063	10,909	13,512	.....	.....	-1,980	8,416	.....	10,909	15,000
FOUNTAIN	329	19,031	13,195	5,836	.....	.....	5,836	.....	.....	.....	.....	.....	.....	.....
FRANKLIN [RENVILLE]	479	19,770	19,576	194	1,019	.....	1,213	.....	.....	.....	.....	.....	.....	.....
FRAZEE [0]	1,172	30,391	31,096	-705	217	.....	-488	.....	.....	.....	.....	.....	.....	.....
FREEBORN [0]	301	15,131	13,159	1,972	3,232	.....	5,204	.....	.....	.....	516	.....	.....	.....
FREEPORT	559	22,026	83,702	-61,676	2,439	.....	-59,237	.....	.....	2,818	.....	105,000	.....	.....
FROST [0] [24]	233	13,259	8,213	5,046	.....	.....	5,046	.....	.....	.....	.....	.....	.....	.....
FULDA [2]	1,216	132,115	90,679	41,436	70,548	98,086	13,898	.....	.....	1,511	728,652	.....	51,230	.....
GARVIN [2]	148	7,292	12,994	-5,702	8,140	5,768	-3,330	1,978	.....	5,502	.....	.....	5,768	1,686
GARY [0]	200	9,913	4,846	5,067	10,249	8,850	6,466	.....	.....	.....	.....	.....	8,850	5,000
GAYLORD	1,929	120,340	66,164	54,176	8,347	.....	62,523	.....	.....	53,255	5,336	.....	.....	.....
GENEVA [0]	449	9,257	14,876	-5,619	604	.....	-5,015	.....	.....	.....	.....	.....	.....	.....
GEORGETOWN [0]	106	2,664	1,105	1,559	.....	.....	1,559	.....	.....	.....	.....	.....	.....	.....
GHENT [0]	314	15,900	21,817	-5,917	.....	.....	-5,917	.....	.....	.....	.....	.....	.....	.....
GIBBON [0]	713	25,701	25,138	563	.....	.....	563	.....	.....	.....	.....	.....	.....	.....
GILBERT	1,927	117,313	146,413	-29,100	.....	4,917	-34,017	.....	.....	.....	201,421	.....	.....	.....
GLENVILLE [0]	780	15,283	11,152	4,131	2,899	.....	7,030	.....	.....	.....	1,240	.....	.....	.....
GLYNDON [0]	869	39,985	22,977	17,008	24,959	9,463	32,504	6,056	.....	6,907	19,353	.....	9,463	23,325
GONVICK [3]	299	35,542	34,856	686	1,492	1,874	304	.....	.....	-13,151	7,121	.....	1,874	4,000
GOOD THUNDER	564	39,914	25,135	14,779	1,489	8,027	8,241	.....	.....	1,503	.....	.....	8,027	5,000
GOODHUE [0]	668	30,239	28,282	1,957	.....	.....	1,957	.....	.....	-19,179	18,963	.....	.....	.....
GOODRIDGE [0]	113	2,740	12,453	-9,713	14	.....	-9,699	.....	.....	.....	.....	.....	.....	.....
GRACEVILLE [0] [1]	665	62,700	71,796	-9,096	4,673	6,021	-10,444	.....	.....	-11,000	.....	.....	6,021	.....
GRANADA [23] [24]	376	16,449	9,978	6,471	.....	.....	6,471	.....	.....	.....	3,522	.....	.....	.....
GRAND MARAIS	1,161	105,623	116,332	-10,709	2,722	.....	-7,987	.....	.....	68,529	6,883	.....	.....	.....
GRAND MEADOW [0] [15]	969	46,103	51,635	-5,532	3,541	.....	-1,991	.....	.....	.....	.....	.....	.....	.....
GREEN ISLE [0] [1]	303	45,104	46,693	-1,589	.....	.....	-1,589	.....	.....	.....	.....	.....	.....	.....
GREENBUSH	798	53,225	47,961	5,264	1,325	.....	6,589	.....	.....	.....	1,260	.....	.....	.....
GREY EAGLE [0]	357	10,805	16,230	-5,425	9,002	.....	3,577	6,479	2,523	.....	.....	.....	.....	.....
GROVE CITY [3]	581	27,533	31,807	-4,274	6,240	10,795	-8,829	.....	.....	.....	244,721	254,904	10,795	.....
GRYGLA [*] [3]	221	22,906	38,449	-15,543	12,909	8,892	-11,526	-11,256	8,892	4,452
HACKENSACK [0]	242	22,612	38,994	-16,382	37,139	23,356	-2,599	2,580	23,356	10,000

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
HADLEY [*]	92	1,966	638	1,328	99	....	1,427	....	....	....	....	....	....	....
HALLOCK	1,302	117,601	134,624	-17,023	1,098	....	-15,925	....	....	....	....	....	....	....
HALSTAD	610	43,327	31,275	12,052	....	....	12,052	....	....	....	....	....	....	....
HAMBURG [0]	492	19,116	10,206	8,910	218	....	9,128	....	....	....	....	....	....	....
HAMMOND [0]	206	6,651	2,878	3,773	3,476	3,250	3,999	....	....	....	....	....	3,250	2,000
HAMPTON [0]	373	9,418	7,776	1,642	7,051	....	8,693	3,920	....	1,961	....	....	....	....
HANCOCK	718	37,640	32,137	5,503	5,450	....	10,953	2,601	....	2,849	10,500	7,853	....	....
HANLEY FALLS	245	25,471	24,471	1,000	1,023	....	2,023	....	....	....	....	729	....	....
HANSKA	446	19,151	25,932	-6,781	4,405	....	-2,376	....	....	....	-8,041	1,500	....	....
HARDWICK [0] [24]	232	6,828	6,828	....	....	....	....	....	....	....	....	....	....	....
HARMONY [*]	1,088	27,777	28,547	-770	....	....	-770	....	....	....	....	....	....	....
HARRIS [0]	876	12,155	4,561	7,594	7,072	6,308	8,358	....	....	....	....	....	6,308	5,000
HARTLAND [0]	266	11,387	10,731	656	....	....	656	....	....	....	....	2,065	....	....
HATFIELD [0] [24]	64	3,218	2,021	1,197	....	....	1,197	....	....	....	....	....	....	....
HAWLEY	1,633	62,383	53,538	8,845	2,803	....	11,648	....	....	....	....	101,310	837,341	....
HAYFIELD [0] [3] [15]	1,290	144,421	98,777	45,644	6,512	....	52,156	....	....	....	41,110	5,560	....	....
HAYWARD [0]	244	10,108	18,813	-8,705	40	....	-8,665	40	....	....	-10,848	....	....	....
HECTOR	1,148	57,013	56,180	833	1,164	....	1,997	....	....	....	....	....	....	....
HENDERSON	748	24,912	32,443	-7,531	4,694	....	-2,837	....	....	....	....	1,761	....	....
HENDRICKS	682	39,889	37,728	2,161	8,904	8,028	3,037	....	....	....	....	....	8,028	5,708
HENDRUM [0]	308	12,953	25,058	-12,105	11,668	5,150	-5,587	....	....	....	-25,000	....	5,150	4,000
HENNING [0]	737	28,809	34,367	-5,558	....	1,040	-6,598	....	....	....	....	206	1,040	....
HERMAN	479	20,286	30,074	-9,788	....	....	-9,788	....	....	....	....	....	....	....
HERON LAKE [1]	780	114,077	111,919	2,158	12,237	24,784	-10,389	1,007	118,143	1,151	....	131,635	23,884	20,000
HEWITT [15] [23]	267	12,326	16,088	-3,762	7,404	....	3,642	3,061	....	3,434	....	....	....	....
HILL CITY [0] [1]	467	86,211	70,837	15,374	....	....	15,374	....	....	....	12,346	2,578	....	....
HILLS [0]	608	27,426	30,241	-2,815	891	374	-2,298	....	....	....	-12,477	9,779	374	400
HILLTOP [3]	749	115,751	111,587	4,164	....	....	4,164	....	....	....	....	....	....	....
HINCKLEY [*]	947	45,373	51,302	-5,929	7,639	2,647	-937	....	....	....	-6,800	....	2,647	5,000
HITTERDAL [0]	242	8,807	10,437	-1,630	....	....	-1,630	....	....	....	-5,000	....	....	....
HOFFMAN [0]	636	26,074	14,318	11,756	....	....	11,756	....	....	....	....	....	....	....
HOKAH [0]	692	17,202	12,941	4,261	1,349	....	5,610	....	....	....	....	7,324	....	....
HOLDINGFORD	559	18,897	14,217	4,680	....	....	4,680	....	....	....	-5,816	....	....	....
HOLLAND [0] [24]	215	12,929	26,212	-13,283	855	....	-12,428	....	....	....	....	....	....	....
HOLLANDALE [0]	290	9,385	21,856	-12,471	23,996	....	11,525	5,829	....	4,978	-16,601	....	....	....
HOLLOWAY [0]	122	4,769	8,712	-3,943	5,347	....	1,404	5,347	....	....	....	....	....	....
HOLT [0]	85	705	1,179	-474	1,000	....	526	....	....	....	....	....	....	....
HOUSTON [*]	1,015	36,066	38,246	-2,180	....	432	-2,612	....	....	....	....	1,827	432	....
HOWARD LAKE [3]	1,354	203,710	257,614	-53,904	19,473	....	-34,431	....	....	....	-100,000	1,034	....	....
HOYT LAKES	2,339	121,582	239,962	-118,380	....	....	-118,380	....	....	....	-127,330	41,079	....	....
IHLEN [0]	98	3,099	1,284	1,815	....	....	1,815	....	....	....	....	....	....	....
IONA [0]	156	5,582	5,752	-170	113	....	-57	....	....	....	-2,000	....	....	....
IRON JUNCTION [0]	133	2,328	1,798	530	340	....	870	....	....	....	....	....	....	1,321
IRONTON [*] [3]	558	75,848	92,732	-16,884	7,483	2,550	-11,951	....	....	....	....	1,242	2,550	2,000
ISANTI [3]	1,531	154,129	86,618	67,511	2,251	1,623	68,139	....	....	....	....	....	1,623	5,814
ISLE [*]	570	22,524	26,453	-3,929	1,595	....	-2,334	....	....	....	....	....	....	....
IVANHOE [1]	746	96,766	90,828	5,938	9,416	14,106	1,248	....	....	....	....	....	14,106	7,234
JANESVILLE	1,976	69,462	66,409	3,053	4,940	....	7,993	....	....	....	....	3,320	....	....
JASPER [0]	596	24,855	17,178	7,677	835	....	8,512	....	....	....	....	1,850	....	....
JEFFERS	446	17,022	20,162	-3,140	313	-2,827	-31,395	34,177
JOHNSON [0]	45	1,057	1,926	-869	-869

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
KANDIYOHI [0]	511	20,333	12,619	7,714	.....	.....	7,714	.....	.....	.....	.....	.....	.....	.....
KARLSTAD	876	42,300	35,549	6,751	3,079	.....	9,830	.....	.....	.....	.....	.....	.....	.....
KASOTA [3]	658	33,502	55,351	-21,849	27,226	6,750	-1,373	.....	.....	.....	.....	.....	6,750	12,000
KEEWATIN [4]	1,112	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
KELLIHER [0] [3]	352	15,488	18,840	-3,352	.....	.....	-3,352	.....	.....	.....	.....	.....	.....	.....
KELLOGG	423	17,029	20,593	-3,564	1,408	.....	-2,156	.....	.....	-3,000	.....	.....	.....	.....
KENNEDY	334	24,751	24,403	348	.....	.....	348	.....	.....	4,872	.....	.....	.....	.....
KENNETH [0]	80	2,851	2,286	565	3,790	1,488	2,867	.....	.....	.....	.....	.....	1,488	1,151
KENSINGTON [0]	292	9,470	20,248	-10,778	.....	.....	-10,778	.....	.....	-11,727	.....	.....	.....	.....
KENT [0]	133	3,092	2,528	564	.....	.....	564	.....	.....	3,092	.....	.....	.....	.....
KENYON	1,555	68,567	86,019	-17,452	.....	.....	-17,452	.....	.....	.....	.....	.....	.....	.....
KERKHOVEN [*]	736	58,498	23,862	34,636	3,944	.....	38,580	.....	.....	21,436	940	.....	.....	.....
KETTLE RIVER [*]	188	10,368	23,401	-13,033	185	7	-12,855	.....	.....	-6,500	.....	.....	.....	.....
KIESTER [0]	603	40,659	13,603	27,056	18,912	12,066	33,902	.....	.....	.....	.....	.....	12,066	15,000
KILKENNY [0] [3]	167	4,527	40,941	-36,414	.....	.....	-36,414	.....	.....	.....	.....	.....	.....	.....
KIMBALL	698	31,997	40,245	-8,248	.....	.....	-8,248	.....	.....	.....	24,299	.....	.....	.....
KINNEY [0]	252	6,625	17,202	-10,577	638	.....	-9,939	.....	.....	.....	.....	.....	.....	.....
LA PRAIRIE [0] [3] [24]	446	11,717	8,528	3,189	1,527	.....	4,716	.....	.....	.....	.....	.....	.....	.....
LA SALLE	96	5,788	20,083	-14,295	.....	.....	-14,295	.....	.....	1,900	.....	.....	.....	.....
LAFAYETTE [3]	459	53,378	71,892	-18,514	4,816	.....	-13,698	.....	.....	.....	15,189	.....	.....	.....
LAKE BENTON [1]	695	101,137	100,491	646	12,037	7,283	5,400	.....	.....	-45,000	83,684	.....	7,283	5,637
LAKE BRONSON [0]	270	15,287	24,015	-8,728	775	.....	-7,953	.....	.....	.....	.....	.....	.....	.....
LAKE CRYSTAL	2,092	55,792	55,856	-64	2,358	.....	2,294	.....	.....	.....	.....	.....	.....	.....
LAKE LILLIAN [0]	223	7,158	8,076	-918	1,505	.....	587	.....	.....	.....	.....	.....	.....	.....
LAKE PARK	641	62,998	37,433	25,565	.....	12,066	13,499	.....	182,800	-20,000	425,185	485,000	6,080	520,000
LAKE WILSON [*] [3]	317	18,301	17,323	978	234	.....	1,212	.....	.....	.....	.....	.....	.....	.....
LAKEFIELD [4]	1,675	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LAKELAND [0]	1,997	1,305	8,689	-7,384	45	.....	-7,339	.....	.....	-25,000	.....	.....	.....	.....
LAMBERTON	971	37,744	46,368	-8,624	214	.....	-8,410	.....	.....	-12,500	3,585	.....	.....	.....
LANCASTER [0]	341	17,784	10,589	7,195	19,823	7,450	19,568	.....	.....	.....	.....	.....	7,450	10,000
LANESBORO [4]	855	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LE CENTER	2,036	60,976	38,829	22,147	.....	.....	22,147	.....	.....	.....	8,350	.....	.....	.....
LEROY	902	34,115	35,117	-1,002	688	.....	-314	.....	.....	5,615	10,110	.....	.....	.....
LESTER PRAIRIE [0]	1,196	46,215	26,298	19,917	7,989	18,283	9,623	.....	.....	-9,222	467	.....	.....	.....
LEWISTON	1,308	73,304	18,277	55,027	.....	.....	55,027	.....	.....	.....	.....	.....	.....	.....
LEWISVILLE [1]	254	19,676	17,197	2,479	.....	.....	2,479	.....	.....	.....	.....	.....	.....	.....
LEXINGTON	2,289	83,688	59,823	23,865	3,024	.....	26,889	.....	.....	.....	.....	.....	.....	.....
LINDSTROM [*]	2,499	140,154	40,774	99,380	5,533	24,281	80,632	.....	.....	.....	.....	925,000	24,281	.....
LISMORE [0]	246	16,131	23,759	-7,628	745	.....	-6,883	.....	.....	-13,500	.....	.....	.....	.....
LITTLEFORK	842	35,004	40,709	-5,705	.....	.....	-5,705	.....	.....	5,000	.....	.....	.....	.....
LONG LAKE	1,985	223,307	91,082	132,225	.....	46,965	85,260	.....	.....	.....	.....	.....	46,985	50,000
LONSDALE [0]	1,289	44,648	33,763	10,885	20,991	.....	31,876	937	.....	.....	27,324	.....	.....	.....
LORETTO [0]	419	33,342	23,532	9,810	.....	.....	9,810	.....	.....	.....	.....	.....	.....	.....
LOWRY [0]	231	5,410	9,306	-3,896	.....	.....	-3,896	.....	.....	-7,500	.....	.....	.....	.....
LUCAN [0]	233	9,785	3,862	5,923	.....	.....	5,923	.....	.....	4,485	.....	.....	.....	.....
LYLE [0] [3] [15]	502	42,327	35,423	6,904	1,490	.....	8,394	.....	.....	.....	15,801	.....	.....	.....
LYND [2]	309	30,747	32,646	-1,899	3,514	.....	1,615	.....	.....	10,000	206,093	.....	.....	.....
MABEL [0]	750	54,933	26,886	28,047	8,122	735	35,434	.....	.....	.....	.....	.....	.....	.....
MADELIA	2,233	311,667	187,707	123,960	60,211	59,287	124,884	.....	.....	14,000	15,850	.....	59,287	35,000
MADISON	1,936	166,421	156,650	9,771	4,019	13,790
MADISON LAKE	646	32,611	19,662	12,949	1,726	14,675	14,500

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ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
MAGNOLIA [0] [3]	152	18,558	18,295	263	5,564	....	....	....	....	2,290	....	....	....
MAHONOMEN [0]	1,158	44,787	34,587	10,200	....	....	....	....	....	....	....	....	....
MANCHESTER [0]	66	2,117	1,646	471	769	....	....	....	-1,000	....	....	....	....
MANTORVILLE	899	23,682	17,539	6,143	278	....	....	....	....	....	....	....	....
MAPLE LAKE [0]	1,401	80,760	38,066	42,694	15,464	1,239	....	....	-45,000	412,052	471,174	....	....
MAPLE PLAIN [*]	2,049	117,844	38,611	79,233	....	1,509	....	....	....	....	....	....	....
MAPLETON	1,556	118,986	59,395	59,591	6,557	34,294	....	....	....	....	....	....	1,509
MAPLEVIEW [0] [3]	204	19,037	26,431	-7,394	1,689	....	....	....	-4,239	4,956	....	....	34,294
MARBLE [0]	616	67,814	39,017	28,797	....	....	....	....	....	....	....	....	....
MARIETTA [0]	208	9,904	18,413	-8,509	1,006	....	....	....	-22,000	4,317	....	....	....
MAYER [0]	483	13,402	5,672	7,730	881	....	....	....	....	....	....	....	....
MAYNARD	422	27,461	32,828	-5,367	12,446	10,950	....	....	....	....	....	....	10,950
MAZEPPA	727	18,173	14,421	3,752	2,417	....	....	....	....	....	....	....	8,000
MC INTOSH [1]	673	69,166	48,831	20,335	5,069	....	....	....	....	....	....	....	....
MC KINLEY [0]	118	9,374	16,584	-7,210	1,407	....	....	....	....	....	....	....	....
MEADOWLANDS [0]	90	2,419	2,878	-459	786	....	....	....	....	....	....	....	....
MEDFORD [3]	737	73,765	52,518	21,247	....	....	....	....	....	....	....	....	....
MENAUGA	1,075	43,488	75,169	-31,681	7,162	....	....	....	....	....	....	....	....
MIDDLE RIVER [0]	286	11,817	8,879	2,938	....	....	....	....	....	....	....	....	....
MILACA	2,234	115,517	187,851	-72,334	408	....	....	....	....	....	....	....	....
MILAN	349	10,159	17,785	-7,626	....	....	....	....	-12,000	4,071	....	....	....
MILLVILLE [0]	162	7,617	7,429	188	....	....	....	....	....	....	....	....	....
MILROY [0] [24]	298	11,904	5,693	6,211	....	....	....	....	-7,000	812	....	....	....
MINNEOTA	1,424	91,528	74,104	17,424	1,089	....	....	....	....	....	....	....	....
MINNESOTA LAKE [3]	678	85,442	92,855	-7,413	17,701	....	....	....	....	....	....	....	....
MINNETONKA BEACH [0]	571	36,436	22,417	14,019	....	....	....	....	....	....	....	....	....
MONTGOMERY	2,395	78,095	82,723	-4,628	361	....	....	....	....	....	....	....	....
MONTROSE [0]	1,016	21,770	22,998	-1,228	2	....	....	....	-3,000	3,500	....	....	....
MOOSE LAKE	1,371	60,670	49,930	10,740	23	5	....	....	....	....	....	....	....
MORGAN	962	50,866	31,517	19,349	1,050	....	....	....	....	....	....	....	....
MORRISTOWN [0]	791	29,099	18,266	10,833	3,281	26,504	....	....	....	....	....	....	26,504
MORTON	445	19,855	17,798	2,057	32	....	....	....	....	....	....	....	....
MOTLEY [0]	443	30,273	16,219	14,054	1	....	....	....	....	....	....	....	....
MOUNTAIN LAKE	1,902	151,528	104,150	47,378	1,620	25,437	....	....	....	....	....	....	....
MURDOCK	280	13,780	18,233	-4,453	....	....	....	....	....	....	....	....	....
MYRTLE [0] [3]	71	2,322	15,945	-13,623	....	....	....	....	....	....	....	....	....
NASHUA [0]	60	1,027	1,696	-669	....	....	....	....	....	....	....	....	....
NASHWAUK [4]	1,015	....	....	....	....	....	....	....	....	....	....	....	....
NERSTRAND [0]	208	5,777	6,576	-799	11,253	....	....	....	....	....	....	....	....
NEVIS	381	22,714	45,389	-22,675	18,119	15,537	....	....	-14,235	4,284	....	....	15,537
NEW AUBURN [0]	364	16,657	16,304	353	15,040	3,750	....	....	....	....	....	....	10,000
NEW GERMANY [0]	358	13,587	28,188	-14,601	1,782	....	....	....	....	....	....	....	7,500
NEW LONDON [3]	988	113,649	120,692	-7,043	112	....	....	....	....	....	....	....	....
NEW MARKET	224	12,203	22,260	-10,057	711	....	....	....	....	....	....	....	....
NEW MUNICH [0]	315	10,820	7,717	3,103	....	....	....	....	....	....	....	....	....
NEW RICHLAND	1,200	66,157	66,488	-331	664	....	....	....	....	....	....	....	....
NEW TRIER [0]	99	8,496	6,849	1,647	4,005	1,420	....	....	....	....	....	....	....
NEW YORK MILLS	951	36,217	32,212	4,005	838	....	....	....	....	....	....	....	....
NEWFOLDEN [0]	343	9,226	9,781	-555	467	
NICOLLET	798	33,492	38,641	-5,149	13,160	
NIELSVILLE [0]	98	7,893	6,546	1,347	335	

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PUBLIC SERVICE ENTERPRISES
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NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE						EXPENSE	NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
NORCROSS [0] [2]	84	4,892	21,308	-16,416	.....	.....	.....	-18,073	.....	.....	.....	.....
NORTH BRANCH	1,950	130,774	80,742	50,032	17,858	47,131	20,759	.....	35,784	.....	47,132	26,000
NORTH REDWOOD [0]	206	21,194	20,832	362	.....	.....	362	.....	.....	.....	.....	.....
NORTHHOME [3]	294	25,424	49,423	-23,999	7,268	.....	-16,731	4,955	.....	.....	.....	.....
NORTHROP [0]	278	12,805	33,479	-20,674	7,600	5,095	-18,169	-34,000	6,904	.....	4,775	10,000
NORWOOD	1,344	107,275	53,286	53,989	4,557	19,861	38,685	20,350	.....	.....	19,861	25,000
ODESSA [0] [3]	154	8,453	23,433	-14,980	.....	.....	-14,980	-30,000	14,217	.....	.....	.....
ODIN [0]	99	4,156	2,562	1,594	316	.....	1,910	-500	.....	.....	.....	.....
OGILVIE [*]	519	12,595	22,104	-9,509	817	.....	-8,692	-5,000	8,515	.....	.....	.....
OKABENA [2]	220	23,755	22,137	1,618	1,754	.....	3,372	.....	.....	.....	.....	.....
OKLEE [1]	438	33,446	39,262	-5,816	2,337	.....	-3,479	.....	.....	.....	.....	.....
ONAMIA [0] [3]	692	59,820	51,207	8,613	1,163	15	9,761	.....	.....	.....	.....	.....
ORMSBY [0]	158	4,997	6,989	-1,992	.....	.....	-1,992	.....	.....	.....	.....	.....
ORR [3]	263	47,543	32,174	15,369	17,002	22,910	9,461	5,973	956,375	518,534	22,910	.....
ORTONVILLE	2,179	114,159	129,358	-15,199	.....	.....	-15,199	.....	895	.....	.....	.....
OSAKIS [1]	1,257	199,372	305,201	-105,829	7,574	.....	-98,255	17,247	5,572	.....	.....	.....
OSLO	362	52,888	70,740	-17,852	11,468	.....	-6,384	.....	.....	.....	.....	.....
OSTRANDER [0]	276	12,801	6,157	6,644	35	.....	6,679	.....	.....	.....	.....	.....
PALISADE [15] [23]	144	11,657	7,008	4,649	1,816	.....	6,465	-2,503	.....	.....	.....	.....
PARKERS PRAIRIE	949	42,825	33,427	9,398	2,300	.....	11,698	8,602	.....	.....	.....	.....
PAYNESVILLE	2,278	195,014	166,785	28,229	6,144	.....	34,373	13,336	.....	.....	.....	.....
PELICAN RAPIDS [0]	1,888	130,184	137,593	-7,409	4,091	18,316	-21,634	-1,100	3,492	.....	18,316	25,000
PEMBERTON [0]	231	15,187	8,404	6,783	284	3,758	3,309	.....	484	.....	3,758	3,000
PENNOCK [0]	485	14,486	19,719	-5,233	.....	.....	-5,233	.....	.....	.....	.....	.....
PEQUOT LAKES	856	28,109	35,846	-7,737	3,474	.....	-4,263	.....	6,415	.....	.....	.....
PERHAM	2,109	86,062	61,486	24,576	22,192	3,096	43,672	243	2,774	.....	3,096	30,000
PERLEY [0] [2] [24]	133	16,235	9,356	6,879	.....	.....	6,879	.....	.....	.....	.....	.....
PETERSON [0]	257	4,804	2,568	2,236	20	.....	2,256	.....	.....	.....	.....	.....
PIERZ [0]	1,012	42,109	22,971	19,138	1,685	.....	20,823	.....	.....	.....	.....	.....
PILLAGER	304	15,481	46,102	-30,621	.....	.....	-30,621	.....	.....	.....	.....	.....
PINE ISLAND	2,144	116,111	157,671	-41,560	1,443	4,750	-44,867	.....	10,682	.....	4,750	3,000
PINE RIVER	855	47,384	45,618	1,766	.....	.....	1,766	24,213	498	.....	.....	.....
PLATO [0]	355	15,192	9,705	5,487	667	.....	6,154	554	.....	.....	.....	.....
PLUMMER [*] [3]	274	27,998	23,163	4,835	1,317	.....	6,152	4,000	.....	.....	.....	.....
PORTER [*] [3]	211	3,829	9,694	-5,865	338	.....	-5,527	.....	.....	.....	.....	.....
PRESTON	1,530	70,377	76,023	-5,646	3,724	98	-2,020	.....	.....	.....	.....	.....
PRINSBURG [0]	498	19,166	9,590	9,576	10,189	.....	19,765	.....	.....	.....	.....	.....
RACINE	293	20,187	13,940	6,247	2,187	822	7,612	.....	250	.....	822	2,255
RANDALL [0] [3]	575	41,191	37,663	3,528	351	6	3,873	.....	.....	.....	6	.....
RANDOLPH [0]	331	10,804	9,920	884	.....	.....	884	-2,000	.....	.....	.....	.....
RANIER [3]	202	85,943	78,273	7,670	25,891	5,968	27,593	50,000	2,179	.....	5,968	5,000
RAYMOND [0]	660	24,556	28,094	-3,538	.....	.....	-3,538	-5,000	.....	.....	.....	.....
RED LAKE FALLS [1]	1,494	242,661	220,159	22,502	55,861	19,558	58,805	.....	13,161	.....	19,558	5,000
REMER [0] [3]	339	41,179	14,752	26,427	.....	17,777	8,650	200	3,388	.....	17,778	5,000
RENVILLE [3]	1,309	129,817	121,869	7,948	37,375	47,876	-2,553	.....	427,813	921,069	47,381	20,000
REVERE	114	2,194	2,184	10	.....	.....	10	.....	.....	.....	.....	.....
RICE	624	22,595	11,152	11,443	3,064	.....	14,507	.....	55,066	.....	.....	.....
RICHMOND [0]	995	26,714	9,670	17,044	6,881	839	23,086	.....	676	.....	839	6,000
RIVERTON [0] [24]	124	5,813	2,420	3,393	.....	.....	3,393	.....	.....	.....	.....	.....
ROCKVILLE [0]	578	13,655	11,714	1,941	8,157	1,517	8,581	1,517	6,000
ROGERS [0] [3]	707	83,885	70,979	12,906	2,545	3,135	12,316	2,150	3,135	11,000

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ROLLINGSTONE	709	30,237	26,895	3,342	770	....	....	....	....	1,000	1,878	....	....	....
ROSCOE [*]	141	5,308	2,489	2,819	....	....	....	....	....	-6,197	....	....	....	....
ROSE CREEK [0] [3] [15]	364	23,674	26,820	-3,146	252	....	....	....	....	-5,000	5,432	....	....	....
ROSEAU	2,448	142,830	86,872	55,958	3,618	....	....	....	....	-6,500	9,213	....	....	....
ROTHSAY [0]	441	20,642	18,756	1,886	....	....	....	....	....	1,296	898	....	....	....
ROUND LAKE [4]	463	....	....	....	....	....	....	....	....	....	....	....	....	....
ROYALTON [0]	806	44,332	19,489	24,843	1,420	6,104	20,159	....	....	....	306	....	6,104	5,000
RUSH CITY [*] [3]	1,509	66,079	29,668	36,411	10,487	....	46,898	1,327	....	80,000	2,015	....	....	....
RUSHFORD	1,598	47,613	33,481	14,132	468	....	14,600	....	....	....	....	....	....	....
RUSHFORD [V] [0] [3]	705	3,891	3,522	369	314	....	683	....	....	-2,382	751	....	....	....
RUSHMORE [*]	382	26,809	16,781	10,028	143	48	10,123	....	....	-70,701	....	....	....	....
RUSSELL	394	16,471	32,935	-16,464	765	....	-15,699	....	....	....	....	....	....	....
RUTHTON [2]	330	30,064	61,463	-31,399	332,121	52,201	248,521	....	292,000	....	208,054	....	130	....
SABIN [0] [24]	500	15,866	9,968	5,898	....	....	5,898	....	....	....	....	....	....	....
SACRED HEART [3]	600	57,684	76,838	-19,154	....	....	-19,154	....	....	-15,673	188	....	....	....
SANBORN	457	26,073	15,449	10,624	402	....	11,026	....	....	7,425	....	....	....	....
SANDSTONE	2,034	56,801	57,629	-828	1,931	....	1,103	....	....	-3,588	5,561	....	....	....
SARGEANT [0] [24]	78	3,253	5,483	-2,230	....	....	-2,230	....	....	....	....	....	....	....
SCANLON [3]	870	81,094	84,797	-3,703	....	....	-3,703	....	....	-80,600	....	....	....	....
SEBEKA [0]	659	21,348	14,606	6,742	1,693	106	8,329	....	....	20,000	292	....	....	....
SHAFER [0] [3]	375	48,150	24,350	23,800	24,986	23,792	24,994	....	....	....	1,690	....	23,792	15,000
SHELLY [0]	221	12,818	7,350	5,468	1,135	....	6,603	....	....	....	....	....	....	....
SHERBURN	1,102	61,319	64,103	-2,784	....	....	-2,784	....	....	....	....	....	....	....
SILVER BAY [3]	1,883	391,631	401,702	-10,071	8,928	....	-1,143	....	....	....	32,444	....	....	....
SILVER LAKE	763	32,196	27,115	5,081	1,452	....	6,533	....	....	....	....	....	....	....
SKYLINE [0]	342	12,256	9,936	2,320	12,095	....	14,415	....	....	....	1,145	....	....	....
SLAYTON [3]	2,145	175,999	187,558	-11,559	8,422	....	-3,137	....	....	....	17,905	....	....	....
SOUTH HAVEN	194	4,131	10,955	-6,824	....	....	-6,824	....	....	-5,000	....	....	....	....
SPICER	1,039	67,048	81,465	-14,417	67,593	30,806	22,370	38,162	....	18,462	....	....	30,806	20,000
SPRING GROVE [0]	1,228	66,742	254,620	-187,878	6,823	940	-181,995	....	....	-140,000	....	....	....	....
SPRING PARK	1,524	87,697	85,761	1,936	87,160	....	89,096	43,213	....	7,280	93,140	1,345	....	....
SPRING VALLEY	2,454	104,698	155,219	-50,521	2,969	5,264	-52,816	....	....	-20,121	2,226	....	5,264	....
SPRINGFIELD	2,176	63,849	77,168	-13,319	10,048	....	-3,271	....	....	....	13,102	....	....	....
ST. BONIFACIUS [*]	1,191	40,351	35,002	5,349	379	1,560	4,168	....	....	....	....	....	....	....
ST. CLAIR	634	18,037	19,386	-1,349	4,220	....	2,871	....	....	....	....	....	....	....
ST. FRANCIS	2,615	45,514	79,826	-34,312	4,712	....	-29,600	....	....	....	4,003	....	....	....
ST. HILAIRE [*]	295	14,494	13,517	977	3,670	469	4,178	....	....	-4,907	....	....	469	6,055
ST. LEO [0]	110	5,823	8,546	-2,723	....	1,620	-4,343	....	....	-4,500	....	....	1,620	1,683
ST. MARTIN [0]	277	10,923	7,785	3,138	8,943	6,453	5,628	6,324	....	....	....	....	6,453	7,141
STACY [0] [3]	1,097	85,024	32,594	52,430	20,238	....	72,668	837	....	17,000	18,399	....	....	....
STARBUCK [0]	1,145	53,489	31,095	22,394	1,780	28,423	-4,249	....	....	-28,000	....	....	28,423	15,000
STEEN [0]	179	3,872	7,950	-4,078	....	....	-4,078	....	....	....	....	....	....	....
STEPHEN [0]	706	63,985	75,352	-11,367	7,398	6,700	-10,669	....	....	-25,000	....	....	6,700	11,000
STEWART [*]	564	17,292	13,464	3,828	800	....	4,628	....	....	-36,336	39,999	....	....	....
STORDEN [*] [2]	281	24,638	29,219	-4,581	....	....	-4,581	....	....	....	....	....	....	....
STRANDQUIST [0]	96	1,565	1,344	221	....	....	221	....	....	....	....	....	....	....
STRATHCONA [0]	39	216	180	36	....	....	36	....	....	....	....	....	....	....
SWANVILLE [0] [3]	322	18,397	18,406	-9	....	....	-9	....	....	....	....	....	....	....
TACONITE [0]	310	....	8,105	-8,105	....	....	-8,105	....	....	-104,000	141,880	....	....	....
TAUNTON [1]	176	20,924	27,256	-6,332	13,831	5,993	1,506	1,000	5,993	5,000	
TAYLORS FALLS [3]	704	65,269	111,490	-46,221	3,460	-42,761	-15,000	

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM			DEBT SERVICE				
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
THOMSON	131														
TINTAH [0]	72	4,614	3,505	1,109	5,730	5,600	1,239	5,728	.....	.....	9,938	.....	5,600	3,000
TONKA BAY	1,472	99,321	148,226	-48,905	4,443	.....	-44,462	.....	.....	.....	.....	.....	.....	.....
TOWER [0] [3] [24]	499	71,585	79,425	-7,840	5,000	.....	-2,840	5,000	.....	.....	.....	.....	.....	.....
TRACY [0] [3]	2,054	291,999	89,669	202,330	42,380	.....	244,710	.....	.....	190,818	.....	.....	.....	.....
TRIMONT	750	36,993	36,659	334	9,284	.....	9,618	98	.....	.....	.....	.....	.....	.....
TROMMALD [0] [24]	80	2,964	2,256	708	14	.....	722	.....	.....	.....	8,773	.....	.....	.....
TROSKY [0]	121	4,205	1,662	2,543	72	294	2,321	.....	.....	.....	.....	.....	294	227
TRUMAN	1,290	82,598	58,657	23,941	7,576	20,416	11,101	.....	.....	.....	.....	.....	18,790	35,000
TWIN LAKES	152	4,509	8,497	-3,988	1,861	.....	-2,127	1,861	.....	.....	.....	.....	.....	.....
TWIN VALLEY [3]	821	65,284	65,733	-449	20,248	19,775	24	.....	.....	-4,242	.....	.....	19,775	5,000
TYLER	1,251	105,848	90,918	14,930	7,418	15,260	7,088	.....	.....	.....	.....	.....	15,260	11,249
ULEN	553	25,406	28,031	-2,625	5,895	1,258	2,012	2,010	2,941	.....	.....	.....	1,258	.....
UNDERWOOD [0]	282	12,677	14,718	-2,041	7,553	.....	5,512	3,113	2,347	.....	2,517	.....	.....	.....
UPSALA [*]	370	9,415	8,870	545	122	.....	667	.....	.....	.....	.....	.....	.....	.....
UTICA	219	9,940	8,032	1,908	.....	.....	1,908	.....	.....	.....	27,182	.....	.....	.....
VERMILLION [0]	510	16,196	16,949	-753	55,851	45,455	9,643	.....	.....	.....	.....	.....	46,022	30,000
VERNDALE	560	26,621	34,569	-7,948	1,708	1,062	-7,302	.....	.....	.....	.....	.....	1,062	5,334
VERNON CENTER	338	16,877	15,482	1,395	.....	1,503	-108	.....	.....	.....	7,545	.....	1,503	3,000
VESTA	299	13,072	14,223	-1,151	.....	.....	-1,151	.....	.....	.....	11,033	.....	.....	.....
VICTORIA [*]	2,497	45,308	36,303	9,005	7,277	6,037	10,245	.....	.....	.....	.....	.....	.....	.....
VIKING [0] [2]	101	5,169	4,760	409	1,500	.....	1,909	.....	.....	.....	9,782	.....	.....	.....
WABASHA [0] [3]	2,370	248,116	178,305	69,811	10,122	.....	79,933	.....	.....	58,000	.....	.....	.....	.....
WABASSO	678	37,326	36,850	476	.....	.....	476	.....	.....	.....	.....	.....	.....	.....
WALDORF [0] [3]	246	18,432	25,343	-6,911	2,443	.....	-4,468	.....	.....	-5,000	.....	.....	.....	.....
WALKER [0]	936	68,365	41,807	26,558	3,479	.....	30,037	.....	.....	.....	2,866	.....	.....	.....
WALNUT GROVE	622	34,647	28,741	5,906	5,347	.....	11,253	.....	.....	3,303	1,495	.....	.....	.....
WALTERS [0]	85	2,130	2,005	125	35	150	10	.....	.....	-2,000	401	.....	.....	.....
WALTHAM [*] [3]	170	8,775	7,301	1,474	3,172	581	4,065	1,373	859	-14,349	.....	.....	581	15,958
WANAMINGO	851														
WANDA [0]	102	7,002	4,369	2,633	703	.....	3,336	.....	.....	.....	.....	.....	.....	.....
WARBA [0]	137	3,147	2,156	991	.....	.....	991	.....	.....	.....	.....	.....	.....	.....
WARREN	1,797	91,541	68,958	22,583	29,523	23,060	29,046	.....	.....	.....	258,224	280,000	23,060	7,000
WARRÖAD	1,687	132,714	137,789	-5,075	.....	32,040	-37,115	.....	.....	.....	91,267	.....	32,040	30,000
WATERTOWN	2,429	97,151	80,657	16,494	56,349	29,185	43,658	9,290	3,307	.....	.....	.....	29,185	10,000
WATERVILLE	1,779	48,416	56,001	-7,585	.....	.....	-7,585	.....	.....	.....	.....	.....	.....	.....
WATKINS [0]	852	34,864	26,561	8,303	591	.....	8,894	.....	.....	.....	.....	.....	.....	.....
WATSON [0] [3]	209	13,686	48,562	-34,876	6,598	.....	-28,278	6,566	.....	.....	5,502	.....	.....	.....
WAUBUN [0] [1]	382	20,221	18,693	1,528	1,008	.....	2,536	.....	.....	.....	.....	.....	.....	.....
WAVERLY [0] [3]	593	57,008	125,701	-68,693	.....	.....	-68,693	.....	.....	-64,283	.....	.....	.....	.....
WELCOME [23] [24]	788	25,152	48,596	-23,444	.....	.....	-23,444	.....	.....	.....	.....	.....	.....	.....
WELLS	2,456	149,217	151,538	-2,321	3,588	.....	1,267	.....	.....	.....	.....	.....	.....	.....
WENDELL [0] [24]	157	7,732	5,694	2,038	.....	.....	2,038	.....	.....	.....	.....	.....	.....	.....
WEST CONCORD [3]	876	63,852	85,184	-21,332	7,012	.....	-14,320	.....	.....	.....	16,803	.....	.....	.....
WESTBROOK	849	64,930	53,270	11,660	63	.....	11,723	.....	.....	.....	.....	.....	.....	.....
WHEATON	1,607	53,771	59,702	-5,931	591	.....	-5,340	.....	.....	.....	71,537	.....	.....	.....
WILDER [0]	79	8,514	4,241	4,273	108	5,400	-1,019	.....	.....	.....	.....	.....	5,400	1,000
WILLERNIE	584	25,618	29,385	-3,767	929	.....	-2,838	.....	.....	.....	.....	.....	.....	.....
WILLIAMS [0] [3]	212	11,587	18,416	-6,829	.....	.....	-6,829	.....	.....	-13,241	.....	.....	.....	.....
WILMONT [3]	350	32,937	49,549	-16,612	10,574	13,930	-19,968	2,656	13,878	10,000	
WINGER [3]	167	21,026	35,503	-14,477	15,600	7,250	-6,127	-2,000	12,049	7,250	8,000	

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE			NONOPERATING		NET INCOME	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS				OTHER FUNDS			INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WINNEBAGO	1,567	83,615	68,745	14,870	956	2,363	13,463	....	....	....	3,000	3,907	....	2,363	10,000
WINSTED	1,585	64,985	47,585	17,400	11,558	4,200	24,758	....	....	....	1,050	2,234	....	4,200	....
WINTHROP	1,280	97,276	58,157	39,119	24,552	20,359	43,312	4,700	....	7,495	-11,098	125,063	....	20,359	25,000
WINTON [0]	164	6,447	9,122	-2,675	....	....	-2,675	....	....	....	-640	....	....	....	....
WOLVERTON [0]	157	14,611	9,472	5,139	....	4,137	1,002	....	....	....	-9,205	....	....	4,137	2,300
WOOD LAKE [1]	407	56,511	79,007	-22,496	8,221	6,708	-20,983	....	355,000	....	-15,000	548,643	....	6,250	8,984
WOODSTOCK [0]	158	6,118	3,370	2,748	10,098	3,783	9,063	....	....	....	....	....	....	3,783	2,928
WRENSHALL [3]	299	11,699	23,838	-12,139	....	....	-12,139	....	....	....	-9,158	4,431	....	....	....
WYKOFF	496	46,869	46,339	530	2,460	8,979	-5,989	....	....	....	....	954	....	8,979	5,000
WYOMING [0][3]	2,220	219,755	165,684	54,071	1,611	....	55,682	1,611	....	....	-4,712	....	....	....	....
YOUNG AMERICA	1,374	65,638	38,223	27,415	9,219	10,808	25,826	....	....	....	....	7,481	....	9,300	7,000
ZIMMERMAN [3]	1,421	244,553	135,070	109,483	17,994	6,013	121,464	....	....	....	8,258	2,061	....	....	....
ZUMBRO FALLS	239	5,671	7,717	-2,046	5,774	....	3,728	....	....	....	-252	....	....	....	....
ZUMBROTA	2,324	131,989	98,952	33,037	28,728	5,774	55,991	....	....	....	25,585	....	....	5,774	17,660
TOTAL	381,522	23,191,419	21,849,010	1,342,409	3,185,715	2,010,571	2,517,553	395,882	975,508	248,081	-232,950	8,157,117	4,798,022	1,754,939	1,847,623

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
ADA [15] [23]	1,718	61,243	59,913	1,330	1,150	....	2,480	....	....	....	4,150	....	....	....
ADAMS [15] [23]	760	22,641	45,915	-23,274	2,375	....	-20,899	....	....	....	....	....	....	....
ADRIAN [0]	1,132	51,431	28,432	22,999	3,919	....	26,918	....	....	....	81,942	....	....	....
AITKIN [*]	1,697	132,328	112,696	19,632	....	....	19,632	....	....	....	....	....	....	....
AKELEY	398	45,590	76,438	-30,848	743	18,021	-48,126	....	....	....	-6,313	....	18,021	10,000
ALBANY	1,560	58,275	116,858	-58,583	....	....	-58,583	....	....	....	....	1,654	....	....
ALBERTA [3]	136	....	....	....	....	....	....	....	....	....	....	....	....	....
ALBERTVILLE	1,403	151,544	121,033	30,511	19,583	....	50,094	....	....	....	28,164	7,025	....	....
ALDEN [0]	621	22,477	11,981	10,496	6,667	....	17,163	....	....	....	....	....	....	....
ALTURA [0]	353	89,069	51,913	37,156	....	5,730	31,426	....	....	....	....	6,863	5,730	15,000
ALVARADO [0] [24]	355	13,253	4,243	9,010	....	....	9,010	....	....	....	....	....	....	....
AMBOY	566	53,892	49,696	4,196	20,288	4,933	19,551	15,000	....	....	-1,815	....	4,933	22,900
ANNANDALE	2,151	42,458	74,559	-32,101	13,870	....	-18,231	....	....	....	....	156	....	....
APPLETON [3]	1,545	....	....	....	....	....	....	....	....	....	....	....	....	....
ARCO	106	8,628	15,874	-7,246	2,662	6,900	-11,484	....	....	....	....	....	6,900	2,000
ARGYLE [0]	636	21,075	24,746	-3,671	48,824	....	45,153	....	....	....	11,550	....	....	....
ARLINGTON	1,892	101,080	81,502	19,578	141,897	864	160,611	55,046	78,001	158,000	11,723	....	864	....
ASHBY [0]	468	36,124	33,911	2,213	1,408	11,284	-7,663	....	....	....	....	....	11,284	5,000
ASKOV [3]	344	....	....	....	....	....	....	....	....	....	....	....	....	....
ATWATER	1,055	17,050	30,103	-13,053	10,103	....	-2,950	9,159	....	....	....	436	....	....
AUDUBON [0]	416	18,594	2,665	15,929	7,841	16,007	7,763	....	....	....	-10,000	....	16,007	15,000
AURORA	1,960	125,506	160,834	-35,328	8,586	9,860	-36,602	....	....	....	12,263	....	9,860	26,147
AVON	987	25,759	24,680	1,079	....	....	1,079	....	....	....	13,374	....	....	....
BABBITT [3]	1,557	....	....	....	....	....	....	....	....	....	....	....	....	....
BACKUS	239	19,459	46,616	-27,157	694	....	-26,463	....	....	....	....	....	....	....
BADGER [0]	385	6,256	3,598	2,658	491	....	3,149	....	....	....	2,767	420	....	....
BAGLEY	1,389	76,326	92,811	-16,485	3,087	....	-13,398	....	....	....	....	1,271	....	....
BALATON	732	52,440	55,840	-3,400	25,564	4,850	17,314	7,704	3,152	....	3,192	....	4,850	10,000
BARNESVILLE	2,080	85,334	52,040	33,294	5,570	319	38,545	....	....	....	15,000	....	319	....
BARNUM [*]	486	33,900	20,020	13,880	7,397	....	21,277	....	....	....	-1,944	....	....	....
BARRETT [0]	354	14,723	11,927	2,796	87	391	2,492	....	....	....	-2,706	....	391	5,000
BARRY [3]	40	....	....	....	....	....	....	....	....	....	....	....	....	....
BASS BROOK	1,980	7,814	31,769	-23,955	204	....	-23,751	....	....	....	....	....	....	....
BATTLE LAKE [0]	712	32,904	23,482	9,422	92,924	23,806	78,540	....	....	....	....	2,079	22,056	50,000
BAUDETTE	1,139	35,473	25,951	9,522	....	....	9,522	....	....	....	....	....	....	....
BEARDSLEY [0]	293	19,956	13,238	6,718	....	....	6,718	....	....	....	....	....	....	....
BEAVER BAY	149	24,142	26,612	-2,470	....	....	-2,470	....	....	....	....	....	....	....
BEAVER CREEK [3]	247	....	....	....	....	....	....	....	....	....	....	....	....	....
BECKER	933	30,504	82,138	-51,634	255	....	-51,379	....	....	....	-20,000	....	....	....
BELGRADE	702	56,245	45,889	10,356	32,614	30,941	12,029	16,791	8,836	....	....	....	30,941	7,000
BELLECHESTER [0]	155	4,716	1,093	3,623	1,946	2,050	3,519	....	....	....	....	....	2,050	4,000
BELLINGHAM [0]	244	9,867	1,723	8,144	15,568	12,627	11,085	....	....	....	....	....	12,627	10,000
BELVIEW [18]	377	35,760	22,619	13,141	3,015	....	16,156	....	....	....	52,236	1,927	....	....
BERTHA [0]	511	25,347	32,303	-6,956	297	....	-6,659	....	....	....	....	....	....	....
BIG FALLS [0]	338	7,663	1,717	5,946	356	....	6,302	....	....	....	2,500	....	....	....
BIGFORK [0]	391	18,873	21,082	-2,209	1,939	....	-270	419	492	-11,807	14,030	....	....	....
BIRCHWOOD [0]	1,035	53,807	62,926	-9,119	17,283	2,704	5,460	....	....	....	-147	....	2,704	15,000
BIRD ISLAND [0]	1,325	18,607	21,279	-2,672	....	....	-2,672	....	....	....	-13,371	1,722	....	....
BISCAY [3]	121	....	....	....	....	....	....	....	....	....	....	....	....	....
BIWABIK	1,091	35,393	33,025	2,368	824	....	3,192	....	....	....	....	....	....	....
BLACKDUCK	719	25,715	99,947	-74,232	57,365	28,073	-44,940	-43,171	6,516	28,073	8,000

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE			
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE				NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BLOOMING PRAIRIE	2,044	228,693	259,139	-30,446	31,741	142,895	-141,600	....	147,947	....	....	454,543	1,528,145	142,895	2,030,000
BLUFFTON [0]	186	6,261	5,375	886	217	....	1,103	....	....	....	....	....	....	....	....
BOCK [0]	117	4,278	3,843	435	....	....	435	....	....	....	....	....	....	....	....
BORUP [0]	118	3,216	1,703	1,513	2,386	....	3,899	....	....	....	-150	....	....	....	....
BOVEY [3]	658	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BOWLUS [0]	262	3,830	4,637	-807	3,635	....	2,828	....	....	....	....	2,228	....	....	....
BRAHAM [3]	1,148	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BRANDON [0]	444	30,025	14,751	15,274	2,749	13,000	5,023	....	....	....	-9,000	....	....	13,000	5,000
BREEZY POINT	437	84,555	154,149	-69,594	21,841	....	-47,753	....	....	....	-8,841	3,519	....	....	....
BREWSTER	532	7,432	21,868	-14,436	18,277	9,415	-5,574	....	....	....	....	1,087	....	9,032	5,895
BRICELYN [0]	425	5,729	24,086	-18,357	751	....	-17,606	....	....	....	....	....	....	....	....
BROOTEN [3]	590	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BROWERVILLE [3]	783	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BROWNS VALLEY [0]	805	59,767	40,768	18,999	434	....	19,433	....	....	....	....	6,423	....	....	....
BROWNSDALE [3]	692	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BROWNSVILLE [0]	424	21,438	10,949	10,489	1,500	....	11,989	....	....	....	18,725	....	....	....	....
BROWNTON	785	42,650	107,352	-64,702	77,524	50,976	-38,154	11,796	7,910	15,904	-100	....	....	50,976	365,000
BUFFALO LAKE	730	39,137	97,153	-58,016	44,002	44,788	-58,802	....	....	....	-31,000	8,000	....	44,788	....
BUHL	913	86,400	128,255	-41,855	2,240	....	-39,615	....	....	....	....	....	....	....	....
BUTTERFIELD	575	91,853	87,212	4,641	....	....	4,641	....	....	....	....	....	....	....	....
BYRON	2,569	193,979	179,228	14,751	15,932	21,865	8,818	....	....	....	....	....	....	21,865	30,000
CALLAWAY [0]	210	12,772	8,377	4,395	563	....	4,958	....	....	....	-4,043	....	....	....	....
CALUMET [0]	380	33,660	40,432	-6,772	....	....	-6,772	....	....	....	-22,475	15,964	....	....	....
CAMPBELL [0]	231	5,330	5,643	-313	4,876	....	4,563	....	....	....	....	....	....	....	....
CANBY	1,811	75,194	96,239	-21,045	3,657	16,897	-34,285	....	....	....	....	....	....	16,827	....
CANTON [3]	362	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CARLOS [3]	367	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CARLTON [3]	909	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CARVER	756	33,412	88,717	-55,305	30,756	20,947	-45,496	....	....	....	....	....	....	16,947	5,000
CASS LAKE [0]	917	62,874	23,241	39,633	2,160	2,525	39,268	....	....	....	78	711	....	2,525	40,000
CENTER CITY [0]	460	52,154	56,124	-3,970	12,992	....	9,022	....	....	....	....	....	....	....	....
CENTERVILLE	1,819	175,578	116,062	59,516	26,754	....	86,270	....	....	....	250,000	....	....	....	....
CEYLON	455	65,832	141,482	-75,650	25,596	49,244	-99,298	....	....	20,125	....	....	....	49,244	12,500
CHANDLER	317	10,616	10,789	-173	14	....	-159	....	....	....	....	....	....	....	....
CHATFIELD	2,289	140,685	175,878	-35,193	242,664	130,285	77,186	56,576	....	27,813	....	8,499	....	130,285	95,000
CHISAGO CITY [3]	2,031	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CHOKIO [0]	522	9,786	4,643	5,143	23,729	25,958	2,914	7,286	....	....	-7,500	....	....	25,958	26,443
CLARA CITY	1,304	27,345	39,030	-11,685	....	....	-11,685	....	....	....	-20,000	....	....	....	....
CLAREMONT [3]	527	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CLARISSA	639	26,736	15,842	10,894	....	....	10,894	....	....	....	10,722	....	....	....	....
CLARKFIELD	1,003	38,596	92,495	-53,899	27,044	10,425	-37,280	6,324	....	18,873	....	62,678	....	10,425	17,836
CLARKS GROVE [0] [24]	684	13,522	17,615	-4,093	6,373	....	2,280	....	....	....	....	19,734	....	....	....
CLEAR LAKE	317	6,025	16,262	-10,237	....	....	-10,237	....	....	....	....	1,396	....	....	....
CLEARBROOK	561	38,138	35,997	2,141	123,407	18,750	106,798	....	89,377	33,643	....	1,979	....	18,750	5,000
CLEARWATER	604	21,884	20,074	1,810	....	....	1,810	....	....	....	....	....	....	....	....
CLEMENTS [0]	188	3,865	2,918	947	649	....	1,596	....	....	....	11,704	....	....	....	....
CLEVELAND [18]	706	70,065	59,201	10,864	32,579	33,579	9,864	7,457	....	12,266	....	....	....	32,185	25,000
CLIMAX	264	10,233	8,583	1,650	930	....	2,580	....	....	....	....	....	....	....	....
CLINTON [3]	573	....	....	....	....	....	....	....	....	....	....	....	....	....	....
COKATO	2,255	120,484	95,081	25,403	7,680	2,822	30,261	....	....	....	....	4,582	....	2,822	20,000
COLD SPRING	2,487	263,052	473,070	-210,018	55,390	157,954	-312,582	257	266,707	10,348	155,395	707,500

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					NET INCOME OR -LOSS	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE					OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
COLERAINE [3]	1,050	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
COLOGNE [0]	564	21,662	14,353	7,309	.....	.....	627	.....	.....	.....	7,200	.....	.....	.....
COMFREY [3]	427	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
COMSTOCK	123	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
COOK [*]	675	74,310	42,437	31,873	.....	12,979	18,894	.....	.....	.....	.....	.....	.....	12,979	5,000
CORRELL [0]	71	283	77	206	.....	.....	206	.....	.....	.....	.....	.....	.....	.....	.....
COSMOS	615	15,412	20,353	-4,941	3,586	.....	-1,355	.....	.....	.....	.....	.....	.....	.....	.....
COTTONWOOD	1,008	56,109	55,059	1,050	5,868	13,017	-6,099	.....	.....	.....	.....	.....	11,803	9,055	
CROMWELL [*]	220	17,490	23,361	-5,871	200	.....	-5,671	.....	.....	.....	.....	.....	.....	.....	.....
CROSBY [*]	2,085	219,743	154,572	65,171	5,713	.....	70,884	.....	.....	.....	.....	642	.....	.....	.....
CURRIE [0]	300	7,442	7,016	426	1,999	.....	2,425	.....	.....	.....	.....	1,486	.....	.....	.....
CUYUNA [0] [24]	176	11,310	7,824	3,486	.....	.....	3,486	.....	.....	.....	.....	.....	.....	.....	.....
CYRUS [0]	329	23,447	14,441	9,006	.....	.....	9,006	.....	.....	.....	.....	.....	.....	.....	.....
DALTON [0]	234	12,801	10,517	2,284	16,330	11,982	6,632	.....	.....	.....	-2,000	.....	11,982	8,000	
DANUBE	562	14,063	23,593	-9,530	1,067	.....	-8,463	.....	.....	.....	.....	497	.....	.....	.....
DARWIN [6]	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DASSEL	1,085	77,820	163,463	-85,643	.....	22,393	-108,036	.....	.....	.....	.....	.....	22,393	45,000	
DAWSON [3]	1,626	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DEER CREEK [3]	299	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DEER RIVER [0]	836	73,224	45,230	27,994	20,814	37,298	11,510	15,171	.....	2,588	-9,001	.....	430,000	37,298	463,000
DEERWOOD [*]	521	51,468	32,624	18,844	.....	.....	18,844	.....	.....	.....	.....	22,347	.....	.....	.....
DELAVAN [3]	244	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DENNISON [*]	151	5,760	1,714	4,046	11,688	8,278	7,456	.....	11,688	.....	.....	.....	.....	.....	.....
DENT [0]	188	5,166	3,476	1,690	6,363	4,042	4,011	.....	.....	.....	6,300	3,724	.....	4,042	3,686
DEXTER [0]	307	6,309	3,850	2,459	16,634	2,063	17,030	4,559	.....	5,509	50,000	.....	.....	2,063	10,000
DODGE CENTER	2,034	184,472	222,948	-38,476	16,071	92,211	-114,616	.....	.....	.....	.....	60,553	.....	90,919	390,000
DONNELLY [0]	223	11,184	18,389	-7,205	4,064	.....	-3,141	.....	.....	.....	.....	.....	.....	.....	.....
DOVER [3]	422	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DUMONT [3]	124	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DUNNELL [3]	185	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
EAGLE BEND	534	10,133	4,216	5,917	3,581	.....	9,498	.....	.....	.....	.....	.....	.....	.....	.....
EAGLE LAKE	1,709	135,975	54,593	81,382	680,147	201,929	559,600	.....	434,973	177,944	.....	681,240	1,400,000	50,587	.....
EAST GULL LAKE [20]	695	.....	.....	.....	101,362	134,200	-32,838	.....	848,870	340,658	.....	2,929,678	1,420,331	134,200	.....
EASTON [0]	226	18,524	22,534	-4,010	1,500	.....	-2,510	.....	.....	.....	.....	.....	.....	.....	.....
ECHO [*]	303	8,466	11,066	-2,600	.....	1,160	-3,760	.....	.....	.....	.....	373,278	630,000	1,160	.....
EDEN VALLEY	734	39,569	124,559	-84,990	19,437	9,635	-75,188	483	.....	.....	-2,916	.....	.....	9,635	22,000
EDGERTON	1,105	34,835	37,954	-3,119	1,410	.....	-1,709	.....	.....	.....	-9,406	.....	.....	.....	.....
EITZEN [0]	221	19,731	11,733	7,998	12,948	.....	20,946	7,604	.....	.....	.....	.....	.....	.....	.....
ELBOW LAKE [0]	1,189	28,182	35,587	-7,405	.....	.....	-7,405	.....	.....	.....	.....	407	.....	.....	.....
ELGIN [0] [24]	737	58,612	54,464	4,148	2,313	10	6,451	.....	.....	.....	-42,000	.....	.....	.....	.....
ELIZABETH [0]	149	8,147	5,620	2,527	.....	.....	2,527	.....	.....	.....	-2,949	.....	.....	.....	.....
ELKO [*]	227	18,364	3,886	14,478	.....	698	15,176	.....	.....	.....	.....	.....	.....	.....	.....
ELKTOM [3]	143	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ELLEDALE [*]	550	23,200	17,623	5,577	16,967	.....	22,544	.....	.....	.....	.....	.....	.....	.....	.....
ELLSWORTH [3]	580	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ELMORE [0]	706	8,912	7,470	1,442	2,882	.....	4,324	.....	.....	.....	.....	.....	.....	.....	.....
ELYSIAN	446	24,541	54,626	-30,085	66	.....	-30,019	.....	.....	.....	.....	5,121	.....	.....	.....
EMMONS [0]	438	9,878	13,152	-3,274	1,798	.....	-1,476	.....	.....	.....	.....	.....	.....	.....	.....
ERSKINE [3]	422	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
EVANSVILLE [0]	566	18,561	16,152	2,409	16,025	.....	18,434	.....	.....	.....	.....	.....	.....	.....	.....
EXCELSIOR	2,378	231,145	215,296	15,849	11,892	4,202	23,539	7,366	3,454	3,802	15,000

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ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
EYOTA [3]	1,468	....	....	....	....	....	....	....	....	....	....	....	....	....
FAIRFAX [3]	1,274	....	....	....	....	....	....	....	....	....	....	....	....	....
FELTON [0] [24]	207	1,926	5,576	-3,650	....	1,297	-4,947	....	....	....	-5,541	....	....	1,297 3,838
FERTILE [3]	850	....	....	....	....	....	....	....	....	....	....	....	....	....
FINLAYSON [3]	244	....	....	....	....	....	....	....	....	....	....	....	....	....
FISHER [0]	411	6,909	4,480	2,429	4,152	....	-6,581	2,584	....	1,568	5,000	....	....	....
FLENSBURG [0]	210	3,604	2,992	612	....	....	612	....	....	....	....	....	....	....
FLOODWOOD [0]	570	24,873	16,248	8,625	679	....	9,304	....	....	....	-700	....	....	....
FOLEY	1,883	70,843	53,454	17,389	2,051	....	19,440	....	....	....	....	....	....	....
FORESTON [0]	358	9,821	7,084	2,737	832	....	3,569	....	....	....	....	....	....	....
FOSSTON [3]	1,520	....	....	....	....	....	....	....	....	....	....	....	....	....
FOUNTAIN [*]	329	21,869	19,704	2,165	....	....	2,165	....	....	....	....	....	....	....
FRANKLIN [RENVILLE]	479	11,779	25,490	-13,711	....	....	-13,711	....	....	....	....	....	....	....
FRAZEE [0]	1,172	20,661	47,951	-27,290	2,764	....	-24,526	....	....	....	....	....	....	....
FREEBORN [0]	301	11,528	10,120	1,408	2,254	....	3,662	....	....	....	....	....	....	....
FREEPORT	559	19,694	8,920	10,774	4,288	....	15,062	....	....	....	4,000	....	....	....
FULDA	1,216	18,953	28,066	-9,113	2,265	....	-6,848	....	....	....	....	....	....	....
GARFIELD [0] [24]	196	5,195	4,368	827	....	....	827	....	....	....	....	....	....	....
GAYLORD	1,929	120,175	268,668	-148,493	6,810	....	-141,683	....	....	....	-4,706	62,218	....	....
GEM LAKE [0]	440	16,639	11,328	5,311	2,108	....	7,419	....	....	....	592	....	....	....
GENEVA [0]	449	5,770	9,240	-3,470	8,839	....	5,369	....	....	....	....	....	....	....
GEORGETOWN [0]	106	3,781	3,033	748	....	....	748	....	....	....	....	....	....	....
GHEENT [0]	314	14,097	17,921	-3,824	10,008	6,050	134	....	....	....	....	....	6,050	8,000
GIBBON [0] [24]	713	11,738	8,489	3,249	....	....	3,249	....	....	....	....	....	....	....
GILBERT	1,927	116,991	213,758	-96,767	....	....	-96,767	....	....	....	....	3,713	....	....
GILMAN [0]	197	3,527	14,344	-10,817	1,607	....	-9,210	....	....	....	-8,000	....	....	....
GLENVILLE [0]	780	19,024	13,752	5,272	3,501	....	8,773	....	....	....	-2,989	11,848	....	....
GLYNDON [0]	869	69,465	20,750	48,715	9,253	2,533	55,435	933	....	....	27,804	....	2,856	5,280
GONVICK [3]	299	....	....	....	....	....	....	....	....	....	....	....	....	....
GOOD THUNDER	564	17,627	12,309	5,318	634	....	5,952	....	....	....	....	....	....	....
GOODHUE [0]	668	38,851	34,927	3,924	....	....	3,924	....	....	....	3,032	....	....	....
GOODRIDGE [0]	113	3,602	3,463	139	11,974	9,387	2,726	....	....	....	....	....	9,158	5,000
GRACEVILLE [3]	665	....	....	....	....	....	....	....	....	....	....	....	....	....
GRANADA	376	12,579	26,377	-13,798	22,186	9,328	-940	3,983	....	3,732	....	....	9,328	10,000
GRAND-MARAIS	1,161	272,527	306,233	-33,706	14,777	....	-18,929	....	....	....	59,435	9,015	....	....
GRAND MEADOW [0] [15]	969	30,845	21,967	8,878	3,541	....	12,419	....	....	....	....	11,148	....	....
GRASSTON	120	3,490	6,516	-3,026	330	....	-2,696	....	....	....	-910	....	....	....
GREEN ISLE [3]	303	....	....	....	....	....	....	....	....	....	....	....	....	....
GREENFIELD	1,476	18,109	41,714	-23,605	556	....	-23,049	....	....	....	....	....	....	....
GREENWOOD	602	36,461	55,469	-19,008	14,956	....	-4,052	....	....	....	....	....	....	....
GREY EAGLE [0]	357	8,555	7,284	1,271	7,341	....	8,612	3,942	....	3,007	....	....	....	....
GROVE CITY [3]	581	....	....	....	....	....	....	....	....	....	....	....	....	....
GRYGLA [3]	221	....	....	....	....	....	....	....	....	....	....	....	....	....
HACKENSACK [0]	242	26,326	27,564	-1,238	35,935	22,735	11,962	....	....	....	....	1,000	22,735	5,000
HALLOCK	1,302	34,016	71,826	-37,810	....	....	-37,810	....	....	....	-15,000	256	....	....
HALSTAD	610	34,732	37,672	-2,940	....	....	-2,940	....	....	....	....	....	....	....
HAMBURG [0]	492	8,378	9,225	-847	311	....	-536	....	....	....	....	....	....	....
HAMPTON [0]	373	20,126	12,147	7,979	9,549	....	17,528	3,538	....	1,797	....	....	....	....
HANCOCK	718	26,077	26,584	-507	....	....	-507	....	....	....	....	1,495	....	....
HANLEY FALLS	245	10,308	12,916	-2,608	50	-2,558	1,514
HANSKA	446	12,415	35,063	-22,648	48,375	20,375	5,352	20,375	5,000

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE						NET INCOME OR -LOSS	INTEREST PAYMENTS
HARDWICK [0]	232	3,886	3,071	815	12,891	1,750	11,956	2,365	....	....	....	1,750	4,000
HARMONY [*]	1,088	30,678	39,711	-9,033	1,073	....	-7,960	....	....	....	3,051	....	....
HARRIS [0]	876	10,235	8,494	1,741	33,424	17,153	18,012	....	....	....	....	17,153	5,000
HARTLAND [0]	266	6,576	5,883	693	20,965	13,450	8,208	....	....	-10,586	3,840	13,450	9,000
HATFIELD [0] [24]	64	1,303	723	580	....	....	580	....	....	....	....	....	....
HAWLEY	1,633	56,419	2,716	53,703	1,939	....	55,642	....	....	60,000	....	....	....
HAYFIELD [3]	1,290	....	....	....	....	....	....	....	....	....	....	....	....
HAYWARD [0]	244	9,901	11,465	-1,564	....	....	-1,564	....	....	....	2,077	....	....
HECTOR	1,148	64,344	68,790	-4,446	298	....	-4,148	....	....	....	4,900	....	....
HENDERSON	748	30,936	32,845	-1,909	820	....	-1,089	....	....	....	746	....	....
HENDRICKS	682	10,933	10,614	319	900	....	1,219	....	....	....	....	....	....
HENDRUM [0]	308	8,249	9,655	-1,406	....	....	-1,406	....	....	-20,000	....	....	....
HENNING [0]	737	28,456	20,475	7,981	1,031	1,642	7,370	....	....	-1,307	61,252	1,642	....
HERMAN [*]	479	6,066	4,829	1,237	11,133	....	12,370	....	....	....	....	....	....
HERON LAKE [3]	780	....	....	....	....	....	....	....	....	....	....	....	....
HEWITT [15] [23]	267	....	....	....	8,329	....	8,329	1,935	....	3,697	....	....	....
HILL CITY [3]	467	....	....	....	....	....	....	....	....	....	....	....	....
HILLS [0]	608	7,045	10,618	-3,573	24,860	....	21,287	....	....	....	....	....	....
HILLTOP [3]	749	....	....	....	....	....	....	....	....	....	....	....	....
HINCKLEY [*]	947	109,089	42,795	66,294	89,900	60,883	95,311	....	....	-9,819	72,875	27,783	40,000
HITTERDAL [0]	242	3,847	4,796	-949	....	....	-949	....	....	....	....	....	....
HOFFMAN [0]	636	12,976	9,072	3,904	....	....	3,904	....	....	....	....	....	....
HOKAH [0]	692	21,926	18,585	3,341	907	....	4,248	....	....	....	2,029	....	....
HOLDINGFORD	559	17,158	98,830	-81,672	....	....	-81,672	....	....	-7,478	....	....	....
HOLLAND [0] [24]	215	9,154	9,912	-758	1,806	....	1,048	....	....	-900	....	....	....
HOLLANDALE [0]	290	8,596	10,696	-2,100	5,311	....	3,211	....	....	....	....	....	....
HOLLOWAY [0]	122	4,145	3,312	833	6,929	1,966	5,796	6,929	....	....	....	1,933	3,000
HOUSTON [*]	1,015	41,733	57,906	-16,173	....	433	-16,606	....	....	....	243	433	....
HOWARD LAKE [3]	1,354	....	....	....	....	....	....	....	....	....	....	....	....
HOYT LAKES	2,339	121,517	149,418	-27,901	....	....	-27,901	....	....	8,564	22,258	....	....
IONA [0]	156	1,400	812	588	68	....	656	....	....	....	....	....	....
IRON JUNCTION [0]	133	2,885	2,837	48	23,232	3,533	19,747	....	3,762	359	39,402	3,533	54,000
IRONTON [3]	558	....	....	....	....	....	....	....	....	....	....	....	....
ISANTI [3]	1,531	....	....	....	....	....	....	....	....	....	....	....	....
ISLE [*]	570	23,165	32,633	-9,468	1,595	....	-7,873	....	....	....	....	....	....
IVANHOE [3]	746	....	....	....	....	....	....	....	....	....	....	....	....
JANESVILLE [15] [23]	1,976	111,036	38,182	72,854	13,286	....	86,140	....	....	....	....	....	....
JASPER [0]	596	27,299	29,589	-2,290	2,841	....	551	....	....	....	....	....	....
JEFFERS	446	9,498	8,909	589	254	....	843	....	....	-309	178	....	....
KANDIYOHI [0]	511	26,670	10,221	16,449	....	....	16,449	....	....	....	....	....	....
KARLSTAD	876	30,297	37,038	-6,741	1,675	....	-5,066	....	....	....	....	....	....
KASOTA [3]	658	....	....	....	....	....	....	....	....	....	....	....	....
KEEWATIN [0]	1,112	48,424	61,700	-13,276	....	....	-13,276	....	....	....	....	....	....
KELLIHER [3]	352	....	....	....	....	....	....	....	....	....	....	....	....
KENNEDY	334	11,535	19,578	-8,043	....	....	-8,043	....	....	....	3,234	....	....
KENSINGTON [0]	292	7,368	8,317	-949	....	....	-949	....	....	-949	....	....	....
KENYON	1,555	105,811	69,382	36,429	1,050	....	37,479	....	....	8,500	1,878,967	....	....
KERKHOVEN [*]	736	35,864	27,383	8,481	5,692	....	14,173	....	....	....	....	....	....
KETTLE RIVER [*]	188	18,655	22,497	-3,842	6,850	10,414	-7,406	10	....	....	....	10,399	3,000
KIESTER [0]	603	31,707	6,196	25,511	17,377	12,067	30,821	12,067	15,000
KILKENNY [3]	167

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NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
KIMBALL	698	37,527	102,972	-65,445	29,121	12,529	-48,853	14,278	....	10,495	-3,000	....	....	12,529	10,000
KINNEY [0]	252	10,820	25,440	-14,620	....	....	-14,620	....	....	....	....	....	....	....	....
LA PRAIRIE [3]	446	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAFAYETTE [3]	459	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE BENTON [3]	695	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE BRONSON [0] [24]	270	6,537	8,176	-1,639	....	....	-1,639	....	....	....	....	....	....	....	....
LAKE CRYSTAL	2,092	153,061	142,855	10,206	21,616	41,923	-10,101	....	....	....	....	....	....	41,923	15,000
LAKE HENRY [0] [24]	90	1,939	3,570	-1,631	....	....	-1,631	....	....	....	....	....	....	....	....
LAKE LILLIAN [0]	223	6,507	6,491	16	1,505	....	1,521	....	....	....	....	....	....	....	....
LAKE PARK	641	63,394	46,539	16,855	24,142	33,721	7,276	4,438	....	6,645	5,350	....	....	33,121	25,000
LAKE SHORE [20]	699	....	....	....	11,606	....	11,606	....	624,511	97,039	....	1,257,556	....	....	....
LAKE WILSON [3]	317	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKEFIELD	1,675	207,254	168,917	38,337	140,791	15,490	163,638	....	95,058	21,319	-50,759	67,840	....	....	430,000
LAMBERTON	971	28,723	17,779	10,944	818	....	11,762	....	....	....	....	....	....	....	....
LANESBORO [6]	855	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LE CENTER	2,036	57,284	77,414	-20,130	5,491	8,731	-23,370	....	....	....	....	62,302	19,698	8,731	16,500
LEROY	902	17,028	31,844	-14,816	12,994	....	-1,822	....	....	....	....	9,000	70,602	....	....
LESTER PRAIRIE [0]	1,196	66,313	44,594	21,719	7,340	7,256	21,803	....	....	....	....	-9,242	497	1,076	20,000
LEWISTON	1,308	51,433	62,608	-11,175	....	1,385	-12,560	....	....	....	....	....	....	....	8,975
LEWISVILLE [3]	254	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LEXINGTON	2,289	159,864	119,592	40,272	8,116	....	48,388	....	....	....	....	....	....	....	....
LILYDALE [0]	501	44,200	33,657	10,543	....	....	10,543	....	....	....	....	....	....	....	....
LINDSTROM [*]	2,499	369,330	126,749	242,581	11,141	123,223	130,499	....	....	....	....	207	....	123,200	....
LITTLEFORK	842	15,636	25,072	-9,436	730	2,961	-11,667	....	....	....	....	5,000	....	2,050	3,000
LONG BEACH [0]	202	8,539	....	8,539	....	1,366	7,173	....	....	....	....	....	....	....	....
LONG LAKE [*]	1,985	167,483	136,573	30,910	....	....	30,910	....	....	....	....	....	....	....	....
LONGVILLE [0]	226	25,055	38,005	-12,950	23,401	7,901	2,550	....	....	....	....	....	544	7,901	2,000
LONSDALE [0]	1,289	62,216	24,135	38,081	26,010	34,801	29,290	13,638	....	....	....	15,890	....	34,801	79,000
LORETTO [0]	419	28,159	18,623	9,536	....	....	9,536	....	....	....	....	-13,000	....	....	....
LOWRY [0]	231	12,415	1,520	10,895	....	....	10,895	....	....	....	....	2,500	....	....	....
LUCAN [0]	233	7,097	1,978	5,119	720	....	5,839	....	....	....	....	4,439	....	....	....
LYLE [3]	502	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LYND	309	12,423	34,751	-22,328	24,879	11,324	-8,773	8,525	....	7,604	3,150	....	....	11,324	3,566
MABEL [0]	750	25,275	22,567	2,708	2,376	....	5,084	....	....	....	....	....	....	....	....
MADELIA	2,233	204,158	174,619	29,539	33,591	5,227	57,903	....	....	....	....	19,000	25,240	5,227	35,000
MADISON	1,936	106,269	142,513	-36,244	6,332	25,702	-55,614	....	....	....	....	-41,078	....	25,702	15,000
MADISON LAKE	646	34,354	72,199	-37,845	4,111	....	-33,734	....	....	....	....	2,500	....	....	....
MAGNOLIA [3]	152	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MAHNOMEN [0]	1,158	39,157	19,642	19,515	....	....	19,515	....	....	....	....	....	....	....	....
MAINTORVILLE	899	68,805	79,324	-10,519	3,347	13,868	-21,040	....	....	....	....	....	....	300,563	13,868
MAPLE LAKE [0]	1,401	117,014	54,387	62,627	15,903	33,783	44,747	....	....	18,472	....	8,612	....	33,540	15,000
MAPLE PLAIN [*]	2,049	164,231	105,873	58,358	....	2,879	55,479	....	....	....	....	....	....	2,879	10,000
MAPLETON	1,556	103,907	89,904	14,003	41,129	43,269	11,863	....	....	....	....	10,539	....	43,269	558,444
MAPLEVIEW [3]	204	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MARBLE [0]	616	90,566	64,295	26,271	....	....	26,271	....	....	....	....	26,663	....	....	....
MARIETTA [0]	208	7,233	3,273	3,960	....	....	3,960	....	....	....	....	....	....	....	....
MARINE ON ST. CROIX	602	47,996	42,245	5,751	....	....	5,751	....	....	....	....	-7,697	449	....	....
MAYER [0]	483	13,082	21,417	-8,335	2,163	....	-6,172	....	....	....	....	....	....	....	....
MAYNARD	422	32,235	65,070	-32,835	48,279	9,616	5,828	....	....	....	....	-13,495	927,602	9,616	....
MAZEPPA	727	49,830	55,761	-5,931	68,363	38,076	24,356	2,775	38,076	15,000
MC GREGOR [*]	371	26,030	23,483	2,547	1,786	2,625	1,708	2,625	5,000

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
MC INTOSH [3]	673	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MC KINLEY [0]	118	8,951	9,053	-102	204	.....	102	.....	.....	.....	.....	.....	.....	.....
MEADOWLANDS [0]	90	2,108	978	1,130	1,200	.....	2,330	.....	.....	.....	.....	.....	.....	.....
MEDFORD [3]	737	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MENAHGA	1,075	34,822	86,500	-51,678	5,343	.....	-46,335	2,090	.....	.....	.....	.....	.....	.....
MENDOTA [0]	164	21,681	19,571	2,110	1,568	.....	3,678	.....	.....	.....	.....	.....	.....	.....
MIDDLE RIVER [0]	286	11,925	7,100	4,825	1,372	.....	6,197	1,372	.....	.....	3,000	.....	.....	.....
MILACA	2,234	171,025	161,380	9,645	14,915	33,158	-8,598	.....	.....	.....	.....	7,955	.....	32,625 20,000
MILAN	349	8,388	3,841	4,547	8,687	.....	13,234	.....	.....	.....	.....	.....	.....	.....
MILLERVILLE [0]	103	.....	4,062	-4,062	3,522	3,550	-4,090	.....	.....	.....	-7,000	.....	.....	3,550 40,000
MILROY [0] [24]	298	7,942	6,986	956	.....	.....	956	.....	.....	.....	-8,000	.....	.....	.....
MILTONA	213	14,715	13,373	1,342	.....	3,541	-2,199	.....	.....	.....	-6,520	.....	.....	3,541 5,000
MINNEOTA	1,424	91,953	111,226	-19,273	6,099	.....	-13,174	.....	.....	.....	-91,507	139,394	.....	.....
MINNESOTA LAKE [3]	678	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNETONKA BEACH [0]	571	43,633	38,477	5,156	.....	.....	5,156	.....	.....	.....	.....	.....	.....	.....
MONTGOMERY	2,395	78,965	84,300	-5,335	.....	.....	-5,335	.....	.....	.....	.....	2,702	.....	.....
MONTROSE [0]	1,016	23,750	20,180	3,570	272	.....	3,842	.....	.....	.....	5,000	521	.....	.....
MOOSE LAKE	1,371	73,299	77,208	-3,909	.....	2,182	-6,091	.....	.....	.....	.....	110,770	.....	2,182 10,000
MORGAN	962	26,406	49,134	-22,728	2,690	.....	-20,038	2,690	.....	.....	12,449	.....	.....	.....
NORRISTOWN [0]	791	35,425	27,853	7,572	3,921	.....	11,493	.....	1,639	.....	.....	3,479	.....	.....
NORTON	445	26,927	24,855	2,072	.....	.....	2,072	.....	.....	.....	.....	.....	.....	.....
MOTLEY [0]	443	79,566	137,815	-58,249	3	3,000	-61,246	.....	.....	.....	-30,195	.....	.....	3,000
MOUNTAIN LAKE	1,902	75,342	64,141	11,201	3,413	.....	14,614	.....	.....	.....	10,200	5,021	.....	.....
MURDOCK	280	7,059	26,035	-18,976	468	.....	-18,508	.....	.....	.....	.....	.....	.....	.....
MYRTLE [3]	71	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NASHWAUK [6]	1,015	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEW AUBURN [0]	364	16,251	21,300	-5,049	15,040	3,750	6,241	.....	.....	.....	700	4,823	.....	3,750 7,500
NEW GERMANY [0]	358	9,580	7,085	2,495	1,600	.....	4,095	.....	.....	.....	7,125	.....	.....	.....
NEW LONDON [3]	988	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEW MARKET [*]	224	42,600	9,898	32,702	1,628	.....	34,330	.....	.....	.....	1,716	.....	.....	.....
NEW MUNICH [0]	315	4,771	3,392	1,379	1,701	.....	3,080	.....	.....	.....	.....	1,918	.....	.....
NEW RICHLAND	1,200	83,591	49,633	33,958	.....	.....	33,958	.....	.....	.....	.....	.....	.....	.....
NEW YORK MILLS	951	39,724	30,916	8,808	4,725	.....	13,533	.....	.....	.....	.....	.....	.....	.....
NEWFOLDEN [0]	343	6,172	.....	6,172	3,750	6,128	3,794	3,750	.....	.....	-3,028	.....	.....	6,128 7,000
NICOLLET	798	16,422	36,561	-20,139	6,339	.....	-13,800	.....	.....	2,810	-16,605	.....	.....	.....
NIELSVILLE [0]	98	5,646	4,185	1,461	2,809	.....	4,270	.....	.....	.....	.....	.....	.....	.....
NISSWA	1,413	285,374	111,670	173,704	23,247	20,850	176,101	57,886	.....	.....	-40,428	574,996	850,000	20,850 3,667,058
NORTH BRANCH	1,950	125,643	111,815	13,828	49,105	22,298	40,635	.....	.....	.....	356,804	8,564	.....	15,459
NORTHOME [3]	294	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NORTHROP [0]	278	6,197	1,893	4,304	1,669	.....	5,973	1,669	.....	.....	5,000	.....	.....	.....
NORWOOD	1,344	134,441	284,746	-150,305	73,764	28,404	-104,945	.....	.....	.....	5,000	.....	.....	28,404 55,000
ODESSA [3]	154	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ODIN [0]	99	3,786	3,185	601	399	.....	1,000	.....	.....	.....	.....	.....	.....	.....
OGEMA [0] [24]	160	3,037	15,353	-12,316	210	.....	-12,106	.....	.....	.....	-177	.....	.....	.....
OGILVIE [*]	519	21,298	24,690	-3,392	1,177	.....	-2,215	.....	.....	.....	-10,000	3,730	.....	.....
OKABENA	220	9,567	19,670	-10,103	3,006	.....	-7,097	1,164	.....	1,842	.....	.....	.....	.....
OKLEE [3]	438	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ONAMIA [3]	692	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ORR [3]	263	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ORTONVILLE [18]	2,179	203,312	263,760	-60,448	477	12,262	-72,233	477	11,500	2,955	12,034 10,000
OSAKIS [3]	1,257

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
OSLO	362	8,431	25,349	-16,918	....	....	-16,918	....	....	....	....	....	....	....	....
OSTRANDER [0]	276	11,693	18,471	-6,778	35	....	-6,743	....	....	....	....	....	....	....	....
PARKERS PRAIRIE	949	35,273	62,468	-27,195	4,118	60	-23,137	....	....	....	....	....	....	....	....
PAYNESVILLE	2,278	280,049	286,667	-6,618	60,694	....	54,076	....	....	....	101,194	17,973	....	....	....
PELICAN RAPIDS [0]	1,888	223,396	195,035	28,361	428,065	104,600	351,826	....	1,411	404,785	11,938	88,334	....	104,600	30,000
PEQUOT LAKES	856	71,436	110,294	-38,858	13,204	22,941	-48,595	2,081	....	....	....	11,355	....	22,941	16,000
PERHAM	2,109	303,167	259,261	43,906	113,759	114,376	43,289	9,739	34,815	4,236	....	42,388	1,027,500	114,376	1,520,000
PETERSON [0]	257	10,346	13,434	-3,088	9,407	2,300	4,019	....	....	....	....	....	....	2,300	4,000
PIERZ [0]	1,012	34,383	50,214	-15,831	12,033	....	-3,798	....	....	....	....	....	....	....	....
PINE ISLAND	2,144	260,430	289,797	-29,367	39,791	8,950	1,474	....	....	....	....	91,642	....	8,950	4,000
PINE RIVER [*]	855	2,196	2,977	-781	....	....	-781	....	....	....	....	....	....	....	....
PLATO [0]	355	....	8,884	-8,884	261	....	-8,623	....	....	....	-554	....	....	....	....
PLUMMER [3]	274	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PORTER [3]	211	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PRESTON	1,530	159,417	148,976	10,441	14,027	10,050	14,418	....	....	....	....	76,988	....	10,050	10,000
PRINSBURG [0]	498	9,556	13,244	-3,688	54,196	....	50,508	16,512	....	23,135	....	49,491	....	....	....
RACINE	293	13,170	10,890	2,280	2,187	822	3,645	....	....	....	....	250	....	822	3,120
RANDALL [3]	575	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RANIER [3]	202	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAYMOND [0]	660	15,978	19,975	-3,997	....	....	-3,997	....	....	....	-5,000	....	....	....	....
RED LAKE FALLS [3]	1,494	....	....	....	....	....	....	....	....	....	....	....	....	....	....
REMER [3]	339	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RENVILLE [3]	1,309	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RICE	624	28,876	66,201	-37,325	2,479	....	-34,846	....	....	....	....	3,500	....	....	....
RICHMOND [0]	995	26,136	40,920	-14,784	64,975	26,118	24,073	31,676	....	15,500	....	....	....	24,863	25,000
RIVERTON [0] [24]	124	3,917	2,141	1,776	....	....	1,776	....	....	....	....	....	....	....	....
ROGERS [3]	707	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROLLINGSTONE	709	22,849	20,368	2,481	1,204	....	3,685	....	....	....	....	202	....	....	....
ROSE CREEK [3]	364	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROSEAU	2,448	70,840	66,081	4,759	7,365	2,860	9,264	....	....	....	-10,000	10,866	....	2,860	5,000
ROTHSAY [0]	441	33,841	18,944	14,897	15,284	21,990	8,191	4,732	....	....	2,037	898	....	21,915	10,000
ROUND LAKE	463	25,886	27,527	-1,641	119	....	-1,522	....	....	....	....	....	....	....	....
ROYALTON [0]	806	36,328	17,139	19,189	287	....	19,476	....	....	....	17,000	1,409	....	....	....
RUSH CITY [3]	1,509	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RUSHFORD	1,598	70,449	77,353	-6,904	17,432	57	10,471	....	....	....	....	....	....	57	....
RUSHFORD [V] [3]	705	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RUSHMORE [*]	382	8,622	6,645	1,977	1,541	16	3,502	....	....	....	3,240	....	....	....	....
RUSSELL [18]	394	51,586	55,917	-4,331	148,474	1,939	142,204	3,799	137,395	5,799	-48,050	229,914	....	1,939	....
RUTHYTON	330	5,990	20,958	-14,968	20,887	18,590	-12,671	....	....	....	....	....	....	18,590	10,000
SABIN [0] [24]	500	9,014	4,460	4,554	....	....	4,554	....	....	....	....	....	....	....	....
SACRED HEART [3]	600	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SANBORN [*]	457	11,939	8,494	3,445	243	....	3,688	....	....	....	....	....	....	....	....
SANDSTONE	2,034	81,510	58,736	22,774	2,813	....	25,587	....	....	....	35,351	4,088	....	....	....
SCANLON [3]	870	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SEBEKA [0] [24]	659	19,845	7,297	12,548	....	....	12,548	....	....	....	....	102,219	....	....	....
SHAFFER [3]	375	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SHELLY [0]	221	8,661	3,694	4,967	914	....	5,881	....	....	....	....	....	....	....	....
SHERBURN	1,102	124,587	100,557	24,030	82,647	59,157	47,520	6,944	....	8,073	....	851,008	....	59,157	10,000
SILVER BAY [3]	1,883	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SILVER LAKE	763	72,954	60,234	12,720	6,310	49,850	-30,820	17	7	49,850	9,000
SLAYTON [3]	2,145

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
SOBIESKI [0]	198	4,798	2,071	2,727	2,871	1,908	3,690	....	....	....	....	....	....	1,908	2,000
SPICER [*]	1,039	73,733	73,733	....	....	....	....	....	....	....	....	....	....	....	....
SPRING GROVE [0]	1,228	59,147	61,405	-2,258	3,531	....	1,273	....	....	....	....	1,000	....	....	....
SPRING PARK	1,524	179,691	170,792	8,899	19,171	....	28,070	....	....	....	....	1,345	....	....	....
SPRING VALLEY [*]	2,454	226,530	187,933	38,597	889	....	39,486	....	....	....	65,000	....	....	....	....
SPRINGFIELD	2,176	107,742	150,234	-42,492	9,714	....	-32,778	....	69,777	57,096	....	14,183	....	....	....
ST. BONIFACIUS [*]	1,191	54,929	41,475	13,454	4,790	4,509	13,735	....	....	....	9,000	....	....	....	....
ST. CLAIR	634	25,591	31,223	-5,632	13,058	7,500	-74	5,946	....	....	11,300	....	....	7,500	11,000
ST. FRANCIS	2,615	56,079	95,643	-39,564	....	....	-39,564	....	....	....	....	33,115	....	....	....
ST. HILAIRE [*]	295	8,783	6,923	1,860	....	....	1,860	....	....	....	....	2,000	....	....	....
ST. LEO [0]	110	3,184	6,630	-3,446	....	....	-3,446	....	....	....	-1,500	....	....	....	....
ST. MARTIN [0]	277	2,849	3,202	-353	4,974	1,703	2,918	3,000	....	....	902	3,936	....	1,703	2,141
STACY [3]	1,097	....	....	....	....	....	....	....	....	....	....	....	....	....	....
STARBUCK [0]	1,145	57,839	37,191	20,648	1,885	3,047	19,486	....	....	....	16,146	....	....	3,047	2,025
STEEN [0]	179	3,782	1,356	2,426	....	....	2,426	....	....	....	....	....	....	....	....
STEPHEN [0]	706	30,115	9,201	20,914	....	....	20,914	....	....	....	....	11,000	....	....	....
STEWART [*]	564	15,035	25,874	-10,839	71,410	20,326	40,245	....	11,157	-23,200	12,000	....	....	19,739	10,000
STOCKTON	538	20,140	56,211	-36,071	25	384	-36,430	....	....	....	-4,000	1,801	....	....	1,161
STORDEN [*]	281	12,905	50,550	-37,645	....	....	-37,645	....	....	....	....	....	....	....	....
SWANVILLE [3]	322	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TACONITE [0]	310	....	23,968	-23,968	29,538	....	5,570	....	....	....	....	14,423	....	....	....
TAUNTON [3]	176	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TAYLORS FALLS [3]	704	....	....	....	....	....	....	....	....	....	....	....	....	....	....
THOMSON	131	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TONKA BAY	1,472	119,726	139,751	-20,025	4,866	....	-15,159	....	....	....	2,562	....	....	....	....
TOWER [3]	499	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TRACY [3]	2,054	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TRIMONT	750	48,303	90,456	-42,153	32,505	....	-9,648	7,230	....	7,522	....	....	....	....	....
TRUMAN	1,290	76,322	71,706	4,616	....	....	4,616	....	....	....	....	....	....	....	....
TWIN LAKES	152	4,103	22,635	-18,532	21,686	....	3,154	9,314	....	....	....	....	....	....	....
TWIN VALLEY [3]	821	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TYLER	1,251	25,063	39,436	-14,373	....	....	-14,373	....	....	....	....	....	....	....	....
ULEN	553	46,818	42,651	4,167	39,792	79,837	-35,878	1,859	....	2,941	....	2,115	335,000	79,837	930,000
UNDERWOOD [0]	282	16,947	15,237	1,710	1,725	3,070	365	....	....	....	....	....	....	3,070	7,087
UPSALA [*]	370	4,069	7,823	-3,754	687	....	-3,067	....	....	....	....	....	....	....	....
UTICA	219	4,307	6,573	-2,266	....	....	-2,266	....	....	....	....	....	....	....	....
VERGAS [0]	288	9,841	4,548	5,293	10,158	2,296	13,155	....	....	....	....	....	....	2,296	7,804
VERMILLION [0]	510	15,924	20,896	-4,972	3,465	115	-1,622	....	....	....	....	....	....	115	5,000
VERNDALE	560	23,306	48,041	-24,735	11,508	24,220	-37,447	....	....	....	10,000	....	275,000	24,220	534,100
VERNON CENTER	338	15,866	17,883	-2,017	....	....	-2,017	....	....	....	....	1,860	....	....	....
VESTA	299	7,897	112,265	-104,368	....	....	-104,368	....	....	....	....	....	....	....	....
VICTORIA [*]	2,497	130,274	116,228	14,046	5,619	....	19,665	....	....	....	....	....	....	....	....
WABASHA [3]	2,370	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WABASSO	678	33,257	32,629	628	....	....	628	....	....	....	....	19,198	....	....	....
WAHKON [0]	195	27,220	33,136	-5,916	2,933	....	-2,983	....	....	....	1,000	....	....	....	....
WALDORF [3]	246	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WALKER [0]	936	39,660	49,575	-9,915	6,013	....	-3,902	....	....	....	....	11,336	....	....	....
WALNUT GROVE	622	38,438	31,371	7,067	1,970	9,037
WALTHAM [3]	170
WANAMINGO	851
WANDA [0] [24]	102	7,343	7,077	266	266	23,615

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
WARBA [0]	137	2,098	1,437	661	....	....	....	....	....	....	....	....	....	....
WARREN [23] [24]	1,797	28,445	25,563	2,882	....	....	2,882	....	....	13,090	....	....	....	....
WARROAD	1,687	215,139	170,889	44,250	....	102,155	-57,905	....	....	....	....	102,155	35,000	....
WATERTOWN	2,429	103,958	68,962	34,996	23,754	39,641	19,109	....	....	....	....	3,185	20,000	....
WATERVILLE	1,779	60,932	96,896	-35,964	37,017	30,808	-29,755	....	....	-94,119	27,106	....	30,808	20,000
WATKINS [0]	852	34,826	32,201	2,625	5,141	....	7,766	....	....	....	....	....	....	....
WATSON [3]	209	....	....	....	....	....	....	....	....	....	....	....	....	....
WAUBUN [3]	382	....	....	....	....	....	....	....	....	....	....	....	....	....
WAVERLY [3]	593	....	....	....	....	....	....	....	....	....	....	....	....	....
WELCOME [23] [24]	788	13,802	42,558	-28,756	....	....	-28,756	....	....	....	8,747	....	....	....
WELLS	2,456	213,854	227,107	-13,253	25,548	671	11,624	....	....	....	....	....	....	....
WENDELL [0] [24]	157	8,381	4,765	3,616	....	....	3,616	....	....	....	....	....	....	....
WEST CONCORD [3]	876	....	....	....	....	....	....	....	....	....	....	....	....	....
WESTBROOK [0]	849	28,619	5,480	23,139	1,800	....	24,939	....	....	....	....	....	....	....
WHEATON	1,607	48,372	79,908	-31,536	1,892	27,711	-57,355	....	....	36,378	....	27,711	225,000	....
WILLERNIE	584	23,511	27,926	-4,415	1,603	....	-2,812	....	....	....	....	....	....	....
WILLIAMS [3]	212	....	....	....	....	....	....	....	....	....	....	....	....	....
WILLOW RIVER [*]	283	5,825	1,547	4,278	6,900	2,062	9,116	1,103	....	....	....	2,062	7,211	....
WILMONT [3]	350	....	....	....	....	....	....	....	....	....	....	....	....	....
WINGER [3]	167	....	....	....	....	....	....	....	....	....	....	....	....	....
WINNEBAGO	1,567	94,869	125,142	-30,273	81,361	72,723	-21,635	92	....	2,538	....	72,723	25,000	....
WINSTED	1,585	258,883	249,137	9,746	113,916	36,837	86,825	22,070	....	22,506	14,582	....	36,837	45,000
WINTHROP	1,280	100,735	125,758	-25,023	26,252	45,992	-44,763	4,645	....	7,495	-11,318	117,324	45,992	10,000
WINTON [0]	164	5,539	4,988	551	....	....	551	....	....	-600	....	....	....	....
WOLVERTON [0]	157	8,977	12,760	-3,783	....	....	-3,783	....	....	-3,000	....	....	....	....
WOOD LAKE [3]	407	....	....	....	....	....	....	....	....	....	....	....	....	....
WRENSHALL [3]	299	....	....	....	....	....	....	....	....	....	....	....	....	....
WYKOFF	496	29,401	41,641	-12,240	5,868	249	-6,621	....	....	....	9,451	....	249	....
WYOMING [3]	2,220	....	....	....	....	....	....	....	....	....	....	....	....	....
YOUNG AMERICA	1,374	82,467	61,054	21,413	10,388	31,860	-59	....	....	....	4,125	....	10,850	21,010
ZIMMERMAN [3]	1,421	....	....	....	....	....	....	....	....	....	....	....	....	....
ZUMBRO FALLS	239	29,692	39,129	-9,437	9,039	27,657	-28,055	....	....	-4,596	....	....	26,875	15,000
ZUMBROTA	2,324	256,345	267,272	-10,927	42,333	11,118	20,288	....	....	17,310	7,465	....	11,118	32,340
TOTAL	380,759	18,039,890	19,020,705	-980,815	5,565,320	3,321,934	1,262,571	2894,854	824,413	12,218,169	8,746,539	3,016,585	13,453,122	13,453,122

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE				NET INCOME OR -LOSS		TO/-FROM OTHER FUNDS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ADRIAN [0]	1,132	50,261	50,227	34	1,061	....	1,095	....	....	....	....	....
ALBERTA [0] [24]	136	7,019	7,530	-511	....	....	-511	....	....	....	....	....
ALPHA [0] [24]	100	10,081	9,645	436	....	....	436	....	....	....	....	....
AMBOY [*]	566	15,416	19,756	-4,340	237	....	-4,103	....	....	....	....	....
ANNANDALE [*]	2,151	108,054	103,630	4,424	84	....	4,508	....	....	....	....	....
APPLETON [2]	1,545	....	....	....	....	....	....	....	....	....	....	....
ARCO [2]	106	....	....	....	....	....	....	....	....	....	....	....
ARGYLE [0]	636	41,138	37,420	3,718	....	....	3,718	....	....	....	....	....
ASHBY [0]	468	23,330	28,596	-5,266	....	....	-5,266	....	....	....	....	....
AURORA	1,960	143,423	148,913	-5,490	35,295	....	29,805	....	-1,386	15,834	....	....
AVON [*]	987	49,233	49,204	29	....	....	29	....	473	....	....	....
BAÐGER [0]	385	25,726	24,200	1,526	....	....	1,526	....	....	....	....	....
BALATON	732	24,350	29,228	-4,878	6,344	....	1,466	....	....	....	....	....
BARRETT [0] [24]	354	21,712	19,438	2,274	....	....	2,274	....	....	....	....	....
BARRY [0]	40	1,023	1,147	-124	....	....	-124	....	....	....	....	....
BAUDETTE [*]	1,139	67,306	71,327	-4,021	....	....	-4,021	....	....	....	....	....
BEARDSLEY [2]	293	....	....	....	....	....	....	....	....	....	....	....
BEAVER CREEK [2]	247	....	....	....	....	....	....	....	....	....	....	....
BELLINGHAM [0] [24]	244	14,397	15,427	-1,030	....	....	-1,030	....	....	....	....	....
BELTRAMI [2]	138	....	....	....	....	....	....	....	....	....	....	....
BELVIEW [18]	377	....	....	....	....	....	....	....	....	....	....	....
BIWABIK [*]	1,091	89,730	72,609	17,121	267	....	17,388	....	....	....	....	....
BORUP [0]	118	4,914	5,065	-151	....	....	-151	....	....	....	....	....
BOVEY [2]	658	....	....	....	....	....	....	....	....	....	....	....
BRICELYN [0] [24]	425	9,767	9,381	386	....	....	386	....	....	....	....	....
BROOTEN [2]	590	....	....	....	....	....	....	....	....	....	....	....
BROWNS VALLEY [0]	805	29,761	19,755	10,006	....	....	10,006	....	....	9,855	....	....
CAMPBELL [0]	231	9,038	8,032	1,006	....	....	1,006	....	....	....	....	....
CHATFIELD	2,289	137,878	124,536	13,342	1,433	....	14,775	1,066	....	3,029	....	....
CHOKIO [2]	522	....	....	....	....	....	....	....	....	....	....	....
CLARA CITY	1,304	83,334	72,060	11,274	....	....	11,274	....	....	7,924	....	....
CLARKS GROVE [0] [24]	684	18,842	17,838	1,004	....	....	1,004	....	....	....	....	....
CLEVELAND [18]	706	....	....	....	....	....	....	....	....	....	....	....
CLIMAX	264	9,172	10,163	-991	991	....	....	....	....	....	....	....
COLERAINE [2]	1,050	....	....	....	....	....	....	....	....	....	....	....
COMFREY [2]	427	....	....	....	....	....	....	....	....	....	....	....
COMSTOCK	123	....	....	....	....	....	....	....	....	....	....	....
COOK [*]	675	13,881	11,853	2,028	....	....	2,028	....	....	....	....	....
CORRELL [0]	71	4,558	3,701	857	....	....	857	....	....	....	....	....
COURTLAND [2]	413	....	....	....	....	....	....	....	....	....	....	....
CROSBY	2,085	88,280	117,484	-29,204	....	....	-29,204	....	....	642	....	....
CYRUS [0]	329	5,997	14,420	-8,423	....	....	-8,423	....	....	....	....	....
DANUBE	562	26,947	28,835	-1,888	20	....	-1,888	....	....	496	....	....
DANVERS [0]	95	....	6,266	-6,266	11,761	....	5,495	11,761	....	....	....	....
DASSEL [*]	1,085	54,278	53,229	1,049	....	....	1,049	....	....	....	....	....
DAWSON [*]	1,626	91,638	87,697	3,941	388	....	4,329	....	....	....	....	....
DE GRAFF [*] [2]	147	10,671	11,798	-1,127	....	....	-1,127	....	....	....	....	....
DENNISON [*]	151	8,379	8,177	202	....	....	202	....	....	....	....	....
DONNELLY [0]	223	14,558	14,558	
DUMONT [0]	124	5,667	6,576	-909	-909	
EITZEN [0]	221	5,513	6,035	-522	-522	

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE							EXPENSE	NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ELIZABETH [0]	149	4,137	4,642	-505	....	....	....	....	....	....	....	....	....
ELLSWORTH [2]	580	....	....	....	....	....	....	....	....	....	....	....	....
ELMORE [0]	706	30,274	34,751	-4,477	1,400	....	....	....	....	....	....	....	....
EXCELSIOR	2,378	158,874	144,698	14,176	815	....	....	5,250	12,911	....	....	....	....
FELTON [0] [24]	207	13,552	8,346	5,206	....	....	....	6,207	....	....	....	....	....
FIFTY LAKES	302	18,794	9,027	9,767	1,500	131	11,136	1,500	-2,773	275	....	131	....
FISHER [0]	411	17,655	18,232	-577	....	....	-577	....	-828	....	....	....	....
FRANKLIN (RENVILLE) [*]	479	11,002	10,200	802	....	....	802	....	....	....	....	....	....
FREEBORN [0]	301	8,578	9,306	-728	....	....	-728	....	....	....	....	....	....
FULDA [2]	1,216	....	....	....	....	....	....	....	....	....	....	....	....
FUNKLEY	15	....	....	....	....	....	....	....	....	....	....	....	....
GARVIN [2]	148	....	....	....	....	....	....	....	....	....	....	....	....
GARY [0]	200	6,639	5,859	780	337	....	1,117	....	....	....	....	....	....
GAYLORD [*]	1,929	96,132	96,919	-787	....	....	-787	....	....	....	....	....	....
GEORGETOWN [0]	106	4,041	4,052	-11	....	....	-11	....	....	....	....	....	....
GIBBON [0] [24]	713	43,275	31,611	11,664	....	....	11,664	....	....	....	....	....	....
GLENVILLE [0]	780	26,169	25,324	845	192	....	1,037	....	....	....	....	....	....
GOODHUE [0]	668	36,276	36,075	201	....	....	201	....	....	....	....	....	....
GRACEVILLE [2]	665	....	....	....	....	....	....	....	....	....	....	....	....
GREEN ISLE [2]	303	....	....	....	....	....	....	....	....	....	....	....	....
GREENBUSH [*]	798	47,062	44,269	2,793	6,389	....	9,182	....	....	....	....	....	....
GREY EAGLE [0]	357	15,512	14,374	1,138	....	....	1,138	....	....	....	....	....	....
HALSTAD [*]	610	26,617	27,422	-805	....	....	-805	....	....	....	....	....	....
HAMBURG [0]	492	21,894	20,326	1,568	....	....	1,568	....	....	....	....	....	....
HARMONY [*]	1,088	50,515	50,259	256	....	....	256	....	....	....	....	....	....
HATFIELD [0] [24]	64	1,222	1,869	-647	....	....	-647	....	....	....	....	....	....
HAWLEY	1,633	101,653	86,462	15,191	122	....	15,313	....	....	17,330	....	....	....
HECTOR	1,148	50,021	69,645	-19,624	....	231	-19,855	....	....	....	....	231	....
HENDRUM [0]	308	17,332	18,891	-1,559	....	....	-1,559	....	....	....	....	....	....
HERON LAKE [2]	780	....	....	....	....	....	....	....	....	....	....	....	....
HILL CITY [2]	467	....	....	....	....	....	....	....	....	....	....	....	....
HILLS [0]	608	18,417	19,394	-977	....	....	-977	....	....	....	....	....	....
HITTERDAL [0]	242	5,160	5,917	-757	....	....	-757	....	....	2,990	....	....	....
HOLDINGFORD [*]	559	38,379	37,617	762	....	....	762	....	....	....	....	....	....
HOLLAND [0] [24]	215	6,114	6,646	-532	11	....	-521	....	....	....	....	....	....
HOLLOWAY [0]	122	9,058	10,363	-1,305	2,292	....	987	2,292	-1	....	....	....	....
IRONTON [*]	558	21,340	16,626	4,714	2,162	....	6,876	....	....	....	....	....	....
IVANHOE [2]	746	....	....	....	....	....	....	....	....	....	....	....	....
JASPER [0]	596	22,551	22,234	317	....	....	317	....	....	....	....	....	....
KARLSTAD	876	57,405	53,201	4,204	2,360	....	6,564	....	....	....	....	....	....
KASOTA [17]	658	....	....	....	....	....	....	....	....	....	....	....	....
KEEWATIN [0]	1,112	41,467	60,793	-19,326	....	....	-19,326	....	....	....	....	....	....
KENSINGTON [0]	292	13,794	15,651	-1,857	....	....	-1,857	....	....	....	....	....	....
KENT [0]	133	6,636	6,636	....	....	....	....	....	6,636	....	....	....	....
KIESTER [0]	603	21,412	21,032	380	....	....	380	....	....	....	....	....	....
KILKENNY [0]	167	5,615	5,258	357	....	....	357	....	....	....	....	....	....
KINNEY [0]	252	5,315	11,418	-6,103	....	....	-6,103	....	....	....	....	....	....
LAKE BENTON [2]	695	....	....	....	....	....	....	....	....	....	....	....	....
LAKE HENRY [0] [24]	90	4,757	4,757	....	....	....	....	....	....	....	....	....	....
LAMBERTON	971	32,923	32,772	151	161	312
LANCASTER [0]	341	26,508	27,560	-1,052	-1,052

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
LANESBORO	855	49,398	48,054	1,344	.....	.....	1,344	.....	.....	.....	2,615	.....	.....	.....
LE CENTER [*]	2,036	34,659	34,726	-67	.....	.....	-67	.....	.....	.....	45,000	.....	.....	.....
LEWISVILLE [2]	254	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LISHORE [2]	246	9,113	9,113	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LORETTO [0]	419	24,645	22,207	2,438	.....	.....	2,438	.....	.....	.....	.....	.....	.....	.....
LUCAN [0]	233	5,249	8,071	-2,822	.....	.....	-2,822	.....	.....	.....	200	.....	.....	.....
LYND [2]	309	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MADISON	1,936	137,574	120,339	17,235	7,816	.....	25,051	.....	.....	.....	.....	.....	.....	.....
MAYNARD [*]	422	373	432	-59	.....	.....	-59	.....	.....	.....	4,594	.....	.....	.....
MC INTOSH [2]	673	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MILAN	349	26,342	27,264	-922	.....	.....	-922	.....	.....	.....	-700	.....	.....	.....
MINNEOTA	1,424	62,349	57,929	4,420	87	.....	4,507	.....	.....	.....	32,437	.....	.....	.....
MINNESOTA LAKE	678	21,772	18,844	2,928	140	.....	3,068	.....	.....	.....	1,921	.....	.....	.....
MONTGOMERY [*]	2,395	55,391	56,475	-1,084	.....	.....	-1,084	.....	.....	.....	.....	.....	.....	.....
MONTROSE [0]	1,016	33,844	37,759	-3,915	1,767	.....	-2,148	.....	.....	.....	-3,000	.....	.....	.....
MORTON	445	32,639	29,549	3,090	.....	.....	3,090	.....	.....	.....	1,500	.....	.....	.....
MOTLEY [0]	443	8,663	11,117	-2,454	9,410	.....	6,956	.....	.....	.....	2,635	.....	.....	.....
MOUNTAIN LAKE [*]	1,902	71,354	71,354	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NASHWAUK [17]	1,015	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NICOLLET [*]	798	20,060	19,130	930	.....	.....	930	.....	.....	.....	.....	.....	.....	.....
NIELSVILLE [0]	98	4,714	4,451	263	293	.....	556	.....	.....	.....	.....	.....	.....	.....
NORCROSS [2]	84	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OGEMA [0]	160	3,625	3,805	-180	.....	.....	-180	.....	.....	.....	3,000	.....	.....	.....
OKABENA [2]	220	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OKLEE [2]	438	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ORTONVILLE [18]	2,179	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OSAKIS [2]	1,257	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PEMBERTON [0]	231	5,184	5,509	-325	.....	.....	-325	.....	.....	.....	.....	.....	.....	.....
PERLEY [2]	133	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PETERSON [0]	257	9,387	10,843	-1,456	.....	.....	-1,456	.....	.....	.....	.....	.....	.....	.....
RED LAKE FALLS [2]	1,494	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
REVERE [*]	114	3,909	4,957	-1,048	.....	.....	-1,048	.....	.....	.....	.....	.....	.....	.....
ROSEAU	2,448	210,549	157,435	53,114	8,337	.....	61,451	.....	.....	34,630	4,762	.....	.....	.....
ROYALTON [0]	806	4,503	7,702	-3,199	13,020	.....	9,821	.....	.....	.....	.....	.....	.....	.....
RUSSELL [18]	394	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
RUTHTON [2]	330	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SACRED HEART	600	31,881	41,740	-9,859	.....	.....	-9,859	.....	.....	.....	-15,673	.....	.....	.....
SANBORN [*]	457	19,154	18,650	504	.....	.....	504	.....	.....	.....	.....	.....	.....	.....
SHELLY [0]	221	11,166	11,740	-574	90	.....	-484	.....	.....	.....	.....	.....	.....	.....
SOBIESKI [0]	198	6,304	8,092	-1,788	6,990	.....	5,202	.....	.....	.....	.....	.....	.....	.....
ST. LEO [0]	110	6,152	8,135	-1,983	.....	.....	-1,983	.....	.....	.....	-2,500	.....	.....	.....
STARBUCK [0]	1,145	37,758	50,504	-12,746	1,953	.....	-10,793	.....	.....	.....	.....	.....	.....	.....
STEPHEN [0]	706	62,391	59,361	3,030	.....	.....	3,030	.....	.....	.....	.....	.....	.....	.....
STORDEN [2]	281	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
STRATHCONA [0]	39	2,183	2,400	-217	.....	.....	-217	.....	.....	.....	.....	.....	.....	.....
SWANVILLE [0]	322	18,322	22,480	-4,158	.....	.....	-4,158	.....	.....	.....	-4,000	.....	.....	.....
TAUNTON [2]	176	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TONKA BAY	1,472	109,561	114,261	-4,700	377	.....	-4,323	.....	.....	.....	-507	.....	.....	.....
TRACY [0]	2,054	99,605	99,325	280	2,034	2,314
TWIN VALLEY [*]	821	31,486	31,419	67	10	77
TYLER	1,251	68,966	86,192	-17,226	-17,226

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE			
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE							EXPENSE	NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ULEN [*]	553	14,434	15,672	-1,238	6,016	....	....	....	7,700	....	....	....
VESTA [*]	299	12,428	10,160	2,268	....	....	....	....	....	....	....	....
VIKING [2]	101	....	....	....	....	....	....	....	....	....	....	....
WABASSO [*]	678	32,047	31,155	892	....	....	....	....	....	....	....	....
WALNUT GROVE [*]	622	32,708	32,596	112	384	....	....	....	....	....	....	....
WANDA [0] [24]	102	4,485	3,996	489	....	....	....	....	....	....	....	....
WARREN	1,797	112,290	95,407	16,883	5,241	....	....	....	....	....	....	....
WATERVILLE [*]	1,779	49,347	28,692	20,655	....	....	....	....	....	....	....	....
WAUBUN [2]	382	....	....	....	....	....	....	....	....	....	....	....
WAVERLY [0]	593	34,139	41,099	-6,960	....	....	....	-6,960	....	....	....	....
WELLS	2,456	152,467	201,331	-48,864	2,048	....	....	....	51,526	....	....	....
WILLERNIE [*]	584	28,790	27,806	984	....	....	....	....	....	....	....	....
WINTON [0]	164	4,370	4,469	-99	....	....	....	-500	....	....	....	....
WOLVERTON [0]	157	5,722	7,337	-1,615	....	....	....	....	....	....	....	....
WOOD LAKE [2]	407	....	....	....	....	....	....	....	....	....	....	....
WOODSTOCK [0]	158	....	6,800	-6,800	5,104	....	....	-1,696	....	....	....	....
TOTAL	111,843	4,292,801	4,284,074	8,727	146,739	362	155,104	16,619	0	0	65,898	173,747	0	362	0

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS
ADA [4]	1,718	784,567	705,506	79,061	31,339	19,591	90,809	....	....	....	....	....	19,591	10,000
ADRIAN [0]	1,132	515,936	530,943	-15,007	56,718	....	41,711	....	....	....	57,859	86,804	....	....
AITKIN [*]	1,697	1,592,662	1,491,187	101,475	146,064	8,372	239,167	....	....	....	60,000	....	....	....
ALPHA [0]	100	69,806	64,106	5,700	2,625	....	8,325	....	....	....	....	....	....	....
ALVARADO [0]	355	196,513	131,556	64,957	3,836	....	68,793	....	....	....	50,000	....	....	....
ARLINGTON	1,892	990,740	857,714	133,026	51,956	1,800	183,182	....	....	....	....	160,235	1,800	20,000
BAGLEY	1,389	847,866	783,189	64,677	34,876	20,984	78,569	....	....	....	8,212	20,402	4,645	20,000
BARNESVILLE	2,080	818,907	759,456	59,451	95	17,749	41,797	....	....	....	64,750	6,659	17,749	20,000
BAUDETTE	1,139	899,713	746,887	152,826	66,869	....	219,695	....	....	....	....	30,290	....	....
BIGELOW	231	127,922	98,546	29,376	32,578	....	61,954	....	....	....	....	9,232	....	....
BIWABIK	1,091	371,038	336,455	34,583	18,001	....	52,584	....	....	....	9,000	12,957	....	....
BLOOMING PRAIRIE	2,044	1,213,055	1,212,496	559	104,786	6,034	99,311	....	20,960	....	....	81,794	4,692	30,000
BREWSTER	532	229,608	202,078	27,530	8,771	....	36,301	....	....	....	35,776	7,626	....	....
BROWNTON	785	283,138	246,221	36,917	18,859	....	55,776	....	....	....	....	92,499	....	....
BUHL [4]	913	267,190	279,959	-12,769	29,846	....	17,077	....	....	....	....	....	....	....
CEYLON	455	212,122	194,831	17,291	8,487	14,871	10,907	....	....	....	....	1,149	14,871	10,000
DARWIN [4] [6]	250	111,207	111,977	-770	58	623	-1,335	....	....	....	-23,000	....	623	10,000
DUNDEE [0] [24]	106	35,055	28,417	6,638	60	....	6,698	....	....	....	....	....	....	....
DUNNELL [23] [24]	185	65,184	54,202	10,982	....	....	10,982	....	....	....	....	....	....	....
EITZEN [0]	221	130,598	109,292	21,306	5,550	....	26,856	....	....	....	12,000	3,181	....	....
ELBOW LAKE	1,189	773,722	669,347	104,375	46,011	83,439	66,947	....	....	....	....	24,126	667,988	66,769
FAIRFAX	1,274	502,314	356,040	146,274	16,901	....	163,175	....	....	....	....	1,795	....	750,000
FOSSTON	1,520	1,435,146	1,304,392	130,754	13,685	38,344	106,095	....	....	....	65,500	30,591	38,344	40,000
GILBERT	1,927	552,890	551,682	1,208	20,751	798	21,161	....	....	....	10,847	36,892	573	....
GRAND MARAIS	1,161	1,108,634	1,023,185	85,449	32,694	1,044	117,099	....	....	....	108,488	37,784	1,044	....
GROVE CITY	581	346,694	266,508	80,186	39,808	....	119,994	....	....	....	....	....	....	....
HALSTAD	610	524,523	468,552	55,971	7,104	3,106	59,969	....	....	....	1,000	6,300	3,106	15,000
HARMONY	1,088	423,245	426,068	-2,823	....	....	....	....	....	....	....	31,554	....	....
HAWLEY	1,633	803,449	701,281	102,168	7,328	8,319	101,177	....	....	....	50,000	....	8,319	20,000
HENNING [0]	737	354,902	323,052	31,850	20,658	....	52,508	....	....	....	....	12,912	....	....
JANESVILLE	1,976	510,742	543,834	-33,092	99,648	4,320	62,236	....	29,673	31,161	....	63,173	4,320	25,000
KANDIYOHI [0]	511	154,053	144,580	9,473	....	....	9,473	....	....	....	....	....	....	....
KASOTA [*] [17]	658	205,266	193,681	11,585	....	....	11,585	....	....	....	....	....	....	....
KEEWATIN [0] [4]	1,112	348,422	355,888	-7,466	....	....	-7,466	....	....	....	....	....	....	....
KENYON	1,555	909,010	843,226	65,784	8,656	....	74,440	....	....	....	....	26,913	....	....
LAKE CRYSTAL	2,092	740,887	663,870	77,017	38,077	17,213	97,881	....	....	....	....	97,534	17,213	25,000
LAKE PARK	641	327,924	300,235	27,689	10,633	....	38,322	....	....	....	7,000	....	....	....
LAKEFIELD [4]	1,675	730,248	611,914	118,334	48,233	....	166,567	....	....	....	12,000	196,834	....	....
LANESBORO [4] [6]	855	416,342	399,144	17,198	25,996	8,700	34,494	....	....	....	12,000	70,950	8,700	21,568
MABEL [0]	750	281,181	309,873	-28,692	9,428	....	-19,264	....	....	....	....	....	....	....
MADELIA	2,233	1,547,296	1,348,224	199,072	80,133	....	279,205	....	....	....	58,168	271,673	....	....
MADISON	1,936	892,259	744,404	147,855	144,060	....	291,915	....	....	....	87,300	115,006	....	....
MOOSE LAKE	1,371	1,010,410	997,671	12,739	118,237	30,753	100,223	....	....	....	....	107,986	7,569	105,000
MOUNTAIN LAKE	1,902	779,810	645,555	134,255	69,884	21,010	183,129	....	....	....	51,911	201,370	21,010	54,400
NASHWAUK [4] [6] [17]	1,015	443,693	357,942	85,751	14,639	....	100,390	....	....	....	-149,547	124,175	....	....
NEWFOLDEN [0]	343	166,621	142,921	23,700	5,351	....	29,051	....	....	....	....	6,728	....	....
NIELSVILLE [0]	98	44,442	36,552	7,890	964	....	8,854	....	....	....	....	....	....	....
NORTH BRANCH	1,950	1,153,265	1,143,685	9,580	53,070	28,574	34,076	....	....	....	....	76,670	12,473	45,000
ORTONVILLE	2,179	1,082,382	845,686	236,696	87,523	4,372	319,847	9,317	....	19,451	193,630	6,520	4,372	25,000
PETERSON [0]	257	78,652	89,482	-10,830	2,165	-8,665
PIERZ [0]	1,012	433,203	382,309	50,894	50,894	55,000

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
PRESTON	1,530	985,624	1,011,478	-25,854	107,583	51,499	30,230	....	....	....	....	45,678	....	46,218	45,000
RANDALL [0]	575	216,336	157,427	58,909	18,786	18,733	58,962	....	....	....	....	15,259	....	18,733	10,000
ROSEAU	2,448	1,517,706	1,283,120	234,586	15,836	1,068	249,354	....	....	....	103,000	153,061	....	1,068	4,047
ROUND LAKE [4]	463	510,810	449,573	61,237	11,645	....	72,882	....	....	....	5,000	21,388	....	....	....
RUSHFORD	1,598	732,855	662,697	70,158	31,640	....	101,798	....	....	....	20,000	113,255	....	....	....
RUSHMORE [*]	382	127,573	122,236	5,337	12,696	339	17,694	....	....	....	....	....	....	....	....
SHELLY [0]	221	108,878	91,438	17,440	4,784	....	22,224	....	....	....	-9,400	....	....	....	....
SPRING GROVE [0]	1,228	705,528	733,457	-27,929	18,781	....	-9,148	....	....	....	....	17,258	....	....	....
SPRING VALLEY	2,454	1,492,435	1,386,075	106,360	173,064	29,965	249,459	....	....	....	20,121	165,101	....	29,965	60,000
SPRINGFIELD	2,176	1,295,362	1,176,878	118,484	108,489	....	226,973	....	....	....	....	101,989	....	....	....
STEPHEN [0]	706	523,073	443,855	79,218	1,451	....	80,669	....	....	....	45,000	11,999	120,647	....	....
TRUMAN	1,290	708,093	676,994	31,099	29,178	46,358	13,919	....	....	....	....	427,244	....	45,030	....
TYLER	1,251	593,328	424,607	168,721	33,444	12,469	189,696	....	....	....	....	....	....	9,203	28,000
WARREN	1,797	982,043	943,500	38,543	47,958	10,450	76,051	....	....	....	25,000	58,356	....	10,450	100,000
WARROAD	1,687	1,485,428	1,155,752	329,676	....	32,571	297,105	....	....	....	120,877	35,840	....	32,571	82,666
WELLS	2,456	1,944,668	1,897,819	46,849	48,526	4,491	90,884	....	....	....	125,000	22,145	....	4,491	30,848
WESTBROOK	849	400,247	342,224	58,023	43,057	....	101,080	....	....	....	24,000	3,459	....	....	....
WHALAN [0] [24]	91	28,617	22,970	5,647	582	....	6,229	....	....	....	....	....	....	....	....
WINTHROP	1,280	810,556	695,969	114,587	5,898	19,005	101,480	....	....	....	29,957	56,503	....	19,005	....
TOTAL	80,638	44,013,614	39,813,870	4,199,744	2,356,409	566,964	5,989,189	9,317	50,633	50,612	1,353,177	3,302,121	788,635	474,517	1,606,529

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS				TO/-FROM OTHER FUNDS			INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ADA [11]	1,718	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ADAMS [14] [19]	760	1,405,029	1,529,910	-124,881	13,304	.....	-111,577	.....	.....	.....	93,850	816,719	760,000	45,984	33,000
ADRIAN	1,132	896,767	861,855	34,912	20,498	.....	55,410	.....	.....	.....	.....	14,316	.....	.....	.....
APPLETON [11]	1,545	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BELVIEW [14]	377	1,266,527	1,356,024	-89,497	21,683	.....	-67,814	.....	.....	.....	38,000	29,028	.....	29,399	.....
CLARA CITY [14]	1,304	1,764,413	1,656,770	107,643	12,577	9,814	110,406	.....	.....	.....	.....	55,953	.....	9,814	150,000
CLARKFIELD [14]	1,003	1,862,918	1,709,512	153,406	13,602	129,203	37,805	.....	.....	.....	.....	25,323	.....	127,415	25,000
DASSEL [14] [19]	1,085	1,616,327	1,630,354	-14,027	15,912	15,781	-13,896	.....	.....	.....	.....	55,633	.....	15,781	5,000
ELLSWORTH [14]	580	957,537	961,651	-4,114	32,016	4,250	23,652	.....	.....	.....	.....	37,634	.....	4,250	50,000
FERTILE [14]	850	1,854,246	1,739,293	114,953	4,448	5,809	113,592	.....	.....	.....	.....	27,542	.....	5,495	55,000
GAYLORD [*]	1,929	1,596,510	1,573,109	23,401	58,167	.....	81,568	.....	.....	.....	.....	98,348	.....	.....	.....
GRAND MEADOW	969	1,332,402	1,242,019	90,383	22,372	.....	112,755	.....	.....	.....	-143,861	358,668	.....	12,862	.....
HAYFIELD [14]	1,290	2,127,869	2,086,599	41,270	20,583	16,273	45,580	.....	.....	.....	.....	21,377	.....	16,273	50,000
HERON LAKE [19]	780	986,724	938,339	48,385	11,167	.....	59,552	.....	.....	.....	.....	.....	.....	14,335	22,550
JAMESVILLE [14]	1,976	1,142,436	1,159,549	-17,113	8,944	1,059	-9,228	.....	.....	.....	.....	20,499	.....	.....	.....
KARLSTAD	876	1,901,095	1,705,770	195,325	9,885	.....	205,210	.....	.....	.....	.....	35,951	.....	55,734	9,000
LAKEFIELD [11]	1,675	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LAMBERTON [14]	971	1,730,460	1,797,039	-66,579	10,716	.....	-55,863	.....	.....	.....	.....	.....	.....	56,359	70,000
LITTLEFORK	842	1,464,372	1,501,351	-36,979	65,948	.....	28,969	.....	.....	.....	.....	14,358	.....	11,567	52,000
MABEL [*] [14]	750	1,850,495	1,846,246	4,249	9,778	.....	14,027	.....	.....	.....	128,100	.....	.....	.....	.....
MENANGA	1,075	1,927,051	1,985,579	-58,528	25,607	4,800	-37,721	15,653	.....	.....	.....	.....	.....	4,800	14,600
NEW RICHLAND	1,200	1,338,532	1,331,277	7,255	34,143	16,602	24,796	.....	.....	.....	.....	10,913	.....	16,602	61,658
NEW YORK HILLS	951	618,133	579,593	38,540	6,224	.....	44,764	.....	.....	.....	35,000	2,369	.....	.....	.....
ORTONVILLE [11]	2,179	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PAYNESVILLE [11]	2,278	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
RENVILLE	1,309	1,554,366	1,512,377	41,989	15,585	1,488	56,086	.....	.....	.....	.....	25,645	.....	1,488	.....
TRIMONT [14]	750	196,404	167,973	28,431	3,726	1,465	30,692	.....	.....	.....	-27,473	3,339	.....	1,465	.....
ULEN [14]	553	1,337,893	1,273,175	64,718	40,922	32,850	72,790	.....	.....	.....	.....	82,326	.....	32,850	15,000
TOTAL	32,707	32,728,506	32,145,364	583,142	477,807	239,394	821,555	15,653	0	0	123,616	1,735,941	760,000	462,473	612,808

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See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ADA [11]	1,718	2,184,126	2,426,022	-241,896	8,681	54,011	-287,226	....	....	....	....	27,674	....	54,011	2,970
ADRIAN	1,132	472,047	594,254	-122,207	19,483	....	-102,724	....	8,337	....	....	14,971	....	....	828
APPLETON [11][14]	1,545	2,969,763	3,105,751	-135,988	89,148	19,883	-66,723	....	....	....	....	110,689	....	64,362	92,531
ARLINGTON [14]	1,892	1,750,285	1,790,941	-40,656	97,745	....	57,089	....	....	....	....	400,906	....	....	....
HERON LAKE [19]	780	255,646	429,329	-173,683	4,543	50,444	-219,584	....	....	....	....	....	....	3,504	2,450
KARLSTAD	876	1,228,850	1,481,132	-252,282	58,026	....	-194,256	....	....	....	....	....	....	70,444	65,614
LAKEFIELD [11]	1,675	2,172,112	2,384,189	-212,077	181,691	....	-30,386	53,618	....	57,212	5,000	46,324	....	40,642	74,547
MOUNTAIN LAKE [14]	1,902	1,022,087	1,556,177	-534,090	87,808	50,641	-496,923	....	....	....	....	4,082	....	50,641	....
ORTONVILLE [11][19]	2,179	4,511,082	4,426,011	85,071	15,292	....	100,363	....	....	....	....	121,486	....	91,007	150,000
PAYNESVILLE [11][14]	2,278	5,873,345	5,858,068	15,277	89,773	8,069	96,981	....	....	....	....	605,449	1,785,000	308,038	1,946,366
RUSH CITY	1,509	2,551,114	2,543,324	7,790	79,049	....	86,839	....	....	....	....	66,306	....	6,360	....
SPRINGFIELD	2,176	1,737,991	1,725,003	12,988	79,347	....	92,335	....	....	....	....	140,517	....	11,156	30,768
TRACY [13]	2,054	1,726,712	2,119,823	-393,111	84,053	....	-309,058	....	....	....	....	42,846	....	2,168	6,466
WHEATON	1,607	2,521,300	2,476,095	45,205	79,018	14,965	109,258	....	....	....	....	63,545	....	3,561	8,386
TOTAL	23,323	30,976,460	32,916,119	-1,939,659	973,657	198,013	-1,164,015	53,618	8,337	57,212	5,000	1,644,795	1,785,000	705,894	2,380,926

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GAS ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ARGYLE [0]	636	174,146	133,137	41,009	5,887	....	46,896	....	....	....	15,754	990	....	....	....
HALLOCK	1,302	375,592	280,452	95,140	27,870	891	122,119	....	....	....	30,000	....	....	891	14,000
HAWLEY	1,633	356,093	291,629	64,464	7,932	....	72,396	....	....	....	50,000	4,722	....	....	....
LAKE PARK	641	138,561	142,136	-3,575	20,899	....	17,324	....	....	....	7,000	827	....	....	....
NEW YORK MILLS	951	406,512	314,016	92,496	11,535	....	104,031	....	....	....	10,337	6,615	....	....	....
PERHAM	2,109	1,568,565	1,445,062	123,503	61,807	....	185,310	....	....	....	191,338	165,542	....	....	....
ROUND LAKE	463	5,708	13,826	-8,118	....	....	-8,118	....	....	....	....	360,011	....	....	....
STEPHEN [0]	706	166,275	134,067	32,208	1,244	....	32,452	....	....	....	40,000	....	....	....	....
WARREN	1,797	493,775	348,090	145,685	16,139	....	161,824	....	....	....	100,000	12,241	....	....	....
WARROAD	1,687	566,933	479,451	87,482	....	489	86,993	....	....	....	....	2,357	....	489	25,000
TOTAL	11,925	4,252,160	3,581,866	670,294	153,313	1,380	822,227	0	0	0	444,429	553,305	0	1,380	39,000

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ADAMS [15] [23]	760	9,040	11,064	-2,024	3,702	....	1,678	....	....	....	....	....	....	....	....
ADRIAN	1,132	18,095	26,477	-8,382	3,960	....	-4,422	....	....	....	-8,000	....	....	....	....
BLACKDUCK	719	76,952	91,585	-14,633	6,315	69	-8,387	....	....	....	20	5,693	....	69	....
BLOOMING PRAIRIE	2,044	29,386	32,689	-3,303	10,125	....	6,822	....	....	....	....	....	....	....	7,356
BROWERVILLE [*]	783	46,449	27,703	18,746	12,356	....	31,102	....	....	....	2,500	....	....	....	....
CARLTON	909	47,800	48,945	-1,145	1,978	....	833	....	....	....	....	66,409	....	....	....
CLARA CITY	1,304	14,946	37,744	-22,798	19,715	....	-3,083	....	....	....	....	....	....	....	....
DODGE CENTER	2,034	78,806	61,329	17,477	2,622	....	20,099	....	....	....	....	63,795	....	....	....
HENNING [0]	737	42,262	41,094	1,168	538	....	1,706	....	....	....	....	....	....	....	....
LAKE LILLIAN [0]	223	9,267	11,742	-2,475	1,616	....	-859	....	....	....	....	5,570	....	....	....
PARKERS PRAIRIE [21]	949	25,059	24,349	710	....	....	710	....	....	....	....	....	....	....	....
RAYMOND [0]	660	8,641	13,705	-5,064	3,309	....	-1,755	....	....	....	....	....	....	....	....
REMER [0]	339	38,856	29,779	9,077	17,503	217	26,363	....	....	....	-13,313	34,414	....	....	....
SPRINGFIELD	2,176	67,659	42,605	25,054	1,577	....	26,631	....	....	....	....	876	....	....	....
TOTAL	14,769	513,218	500,810	12,408	85,316	286	97,438	0	0	0	-18,793	176,757	0	69	7,356

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BAGLEY CABLE TV	1,389	89,238	93,671	-4,433	3,610	....	-823	....	....	....	83,439	....	....	....
BARNESVILLE GOLF COURSE	2,080	64,358	53,857	10,501	....	3,233	7,268	....	....	....	37,497	....	3,233	....
BARNUM MUNICIPAL BUILDING [*]	486	12,202	10,604	1,598	1,092	....	2,690	....	....	37,528	....	....	....	....
BECKER GOLF COURSE	933	499,961	617,230	-117,269	70,187	75,031	-122,113	....	....	....	-803,375	262,597	....	63,094	123,962
BLACKDUCK GOLF COURSE	719	81,092	101,414	-20,322	3,501	1,552	-18,373	....	....	....	....	9,485	....	1,552	2,500
BOYD CABLE TV	248	14,094	10,519	3,575	405	....	3,980	....	....	....	-32	375	....	....	....
RECREATION & PARK		3,786	7,436	-3,650	....	....	-3,650	....	....	....	-2,350	....	....	....	....
CALUMET CABLE TV [O]	380	22,409	15,056	7,353	....	....	7,353	....	....	....	....	....	....	....	....
CLIMAX GOLF COURSE	264	89,937	92,386	-2,449	28	5,816	-8,237	....	....	....	....	14,049	....	5,816	1,776
CROSSLAKE CABLE TV	1,145	209,982	190,563	19,419	15,641	37,371	-2,311	....	....	....	....	86,233	....	37,011	53,392
DARFUR HALL	128	1,340	5,401	-4,061	117	....	-3,944	....	....	....	-1,300	....	....	....	....
ELBOW LAKE CABLE TV	1,189	55,840	85,619	-29,779	1,134	....	-28,645	....	....	....	....	119,679	....	....	....
ELIZABETH COMMUNITY CENTER [O]	149	3,040	3,244	-204	210	....	6	....	....	....	....	1,228	....	....	....
FOSSTON CABLE TV	1,520	80,640	86,422	-5,782	1,207	....	-4,575	....	....	....	....	33,469	....	....	....
GENEVA SWIMMING POOL [O]	449	7,507	11,458	-3,951	....	....	-3,951	....	....	....	-3,800	....	....	....	....
GRAND MARAIS GOLF COURSE [*]	1,161	91,677	90,184	1,493	17,768	....	19,261	....	....	....	-10,000	....	....	....	....
MARINA [*]		40,299	27,823	12,476	....	....	12,476	....	....	....	....	....	....	....	....
RECREATION AREA		332,097	213,284	118,813	2,893	....	121,706	....	....	....	41,563	89,744	....	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
		OPERATING REVENUE	OPERATING EXPENSE	NONOPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
GRAND MARAIS SWIMMING POOL [*]	1,161	78,599	118,275	-39,676	....	....	-39,676	....	....	....	....	....	....	....
GREENWOOD MARINA [*]	602	9,630	8,652	978	266	....	1,244	....	....	....	....	....	....	....
HECTOR SWIMMING POOL	1,148	20,771	49,770	-28,999	....	626	-29,625	....	....	....	....	....	626	....
HOKAH SWIMMING POOL [0]	692	8,875	10,328	-1,453	653	95	-895	....	....	....	-1,740	898	....	....
LAKEFIELD LIBRARY	1,675	1,053	3,478	-2,425	530	....	-1,895	....	....	....	-4,000	....	....	....
MADELIA GOLF COURSE	2,233	110,192	114,842	-4,650	7,048	....	2,398	....	....	....	-6,250	11,571	....	....
MARBLE CABLE TV [0]	616	41,942	46,308	-4,366	....	....	-4,366	....	....	....	....	....	....	....
ORTONVILLE GOLF COURSE	2,179	179,542	167,228	12,314	2,515	4,704	10,125	....	....	....	....	34,079	....	....
PERHAM GOLF COURSE RECREATIONAL FACILITIES	2,109	300,222 324,800	277,726 397,676	22,496 -72,876	1,453 4,670	25,958 33,511	-2,009 -101,717 -31,338	8,469 18,501	25,958 33,511	11,500 150,000
PIERZ GOLF COURSE [0]	1,012	106,405	49,879	56,526	4,393	....	60,919	....	....	....	35,000	21,135	....	....
STARBUCK CAMPGROUND [0]	1,145	44,605	31,945	12,660	139,178	5,546	146,292	....	....	132,492	-59,000	341,729	110,000	....
WESTBROOK CABLE TV	849	19,960	30,984	-11,024	284	....	-10,740	....	....	....	....	170,821	....	....
ZUMBROTA SWIMMING POOL	2,324	17,782	45,339	-27,557	31,272	1,127	2,588	13,594	....	12,652	....	2,050	....	....
TOTAL	28,824	2,963,877	3,068,601	-104,724	310,055	194,570	10,761	13,594	0	145,144	-809,094	1,347,048	110,000	170,801	343,130

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		OPERATING REVENUE	OPERATING EXPENSE	NONOPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
ADA	1,718													
JOHN WIMMER CLINIC		5,097	21,869	-16,772	....	8,184	-24,956	....	....	....	....	11,141	....	8,184 6,000
AMBOY	566													
LIQUOR STORE RENTAL [*]		....	-660	660	1,733	....	2,393	....	....	....	36,911	....	....	....
APPLETON	1,545													
EDA														
HRA		....	36,560	-36,560	10,879	....	-25,681	....	....	....	....	....	....	....
ARCO	106													
CEMETERY [*]		175	973	-798	678	....	-120	....	....	....	....	....	....	....
BABBITT	1,557													
LIQUOR STORE RENTAL		....	6,285	-6,285	7,733	....	1,448	....	....	....	....	2,826	....	....
BARNESVILLE	2,080													
TELEPHONE		542,039	289,441	252,598	45,918	38,862	259,654	....	....	....	100,000	5,352	....	38,862 60,000
BAUDETTE	1,139													
TOLL BRIDGE [*] [21]		....	18,286	-18,286	25,216	1,641	5,289	....	....	....	....	....	....	1,641 3,326
BLOOMING PRAIRIE	2,044													
COMMUNITY BUILDING		2,245	1,362	883	....	....	883	....	....	....	....	....	....	....
ECONOMIC DEV AUTHORITY [*]		....	24,890	-24,890	80,880	96,595	-40,605	....	....	....	-15,500	283,813	....	96,595
BROWNS VALLEY	805													
DEMO SITE [0]		82	11,950	-11,868	....	....	-11,868	....	....	....	....	24,500	....	....
BROWNSVILLE	424													
RECYCLING [0]		8,739	9,480	-741	....	....	-741	....	....	....	....	....	....	....
BUFFALO LAKE	730													
FIRE		4,000	30,692	-26,692	10,198	21,279	-37,773	....	....	....	-47,000	196,071	191,428	13,880 5,000
CARLTON	909													
CEMETERY		6,497	1,814	4,683	1,602	....	6,285	....	....	....	4,000	....	....	....
CLARA CITY	1,304													
CONGREGATE HOUSING		....	8,610	-8,610	15	....	-8,595	....	....	....	....	258,118	1,501,900	20,902
CLARISSA	639													
NURSING HOME RENTAL [21]		....	....	....	116,419	24,926	91,493	....	....	....	....	....	....	19,137 80,000
COOK	675													
AIRPORT [*]		310	20,742	-20,432	36,073	....	15,641	....	....	9,636	....	19,300	....	....
COSMOS	615													
FIRE		29,179	43,910	-14,731	12,604	....	-2,127	....	....	3,439	1,776	69,509	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NOMOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CROSSLAKE TELEPHONE	1,145	848,866	586,198	262,668	131,812	28,749	365,731	....	....	....	134,828	157,671	....	17,818	56,896
DASSEL NURSING HOME APARTMENTS [14] [19]	1,085	189,916	92,610	97,306	13,883	72,382	38,807	....	....	....	....	1,417	....	72,382	55,000
ECHO CEMETERY [*]	303	785	1,858	-1,073	745	....	-328	....	....	....	....	....	....	....	....
EXCELSIOR PARKING METER	2,378	33,827	3,758	30,069	702	....	30,771	....	....	....	17,956	17,956	....	702	....
FAIRFAX HRA	1,274	27,733	21,929	5,804	990	13,318	-6,524	....	....	....	....	....	....	13,318	3,854
FISHER RECYCLING [0]	411	1,445	1,628	-183	2,000	....	1,817	....	....	....	-225	....	....	....	....
GARY LAUNDROMAT [0]	200	5,193	4,984	209	....	....	209	....	....	....	....	506	....	....	....
GRYGLA WATER TOWER [*]	221	1,357	....	1,357	3,923	3,912	1,368	....	....	....	....	....	....	3,912	1,960
HALSTAD JOHN WIMMER HOMES	610	13,991	11,422	2,569	....	....	2,569	....	....	....	....	906	....	....	....
HARRIS CEMETERY [0]	876	1,500	217	1,283	2,205	....	3,488	....	....	....	....	....	....	....	....
HAWLEY AIRPORT DEPUTY REGISTER [*]	1,633	42,812 24,932	43,199 19,956	-387 4,976	133 580	.... ....	-254 5,556	.... ....	.... ....	.... ....	-28,311 5,000	.... ....	.... ....	.... ....	18,585
KARLSTAD CLINIC [*]	876	352,420	511,390	-158,970	....	....	-158,970	....	....	....	....	....	....	846	....
LAKE CRYSTAL CEMETERY [*]	2,092	475	....	475	10,865	....	11,340	....	....	....	....	....	....	....	....
LINDSTROM COMPOST [*]	2,499	33	618	-585	3,470	....	2,885	....	....	....	....	2,854	....	....	....
MADISON GROWTH & DEVELOPMENT [*] NURSING HOME RENTAL	1,936	.... ....	82,091 149,350	-82,091 -149,350	28,326 51,232	.... 35,434	-53,765 -133,552	.... ....	.... ....	.... ....	.... ....	.... ....	.... ....	35,434	160,000
MAPLE LAKE AIRPORT [0]	1,401	7,913	24,453	-16,540	6,526	....	-10,014	....	....	6,500	....	....	....	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				TO/-FROM OTHER FUNDS			INTEREST PAYMENTS	PRINCIPAL PAYMENTS
MAPLETON NURSING HOME RENTAL [*]	1,556	.....	.....	.....	23,357	19,415	3,942	.....	.....	.....	.....	.....	.....	19,415	45,000
MENTOR GILES HOUSING [0] [24]	185	7,765	6,192	1,573	2,810	.....	4,383	.....	.....	.....	.....	.....	.....	.....	.....
MILACA MOTOR VEHICLE	2,234	3,968	10,266	-6,298	105	595	-6,788	.....	.....	.....	.....	14,638	.....	.....	.....
MILTONA FIRE	213	20,800	37,802	-17,002	9,285	2,500	-10,217	.....	.....	.....	.....	.....	.....	.....	.....
MOOSE LAKE CEMETERY	1,371	3,390	6,207	-2,817	427	770	-3,160	.....	.....	.....	-2,000	3,200	.....	770	2,557
MOOSE LAKE MOTOR VEHICLE [*]		39,425	406	39,019	277	.....	39,296	.....	.....	.....	35,000	.....	.....	.....	.....
NEW YORK MILLS CLINIC	951	15,000	9,399	5,601	.....	.....	5,601	.....	.....	.....	12,000	975	.....	.....	.....
NORTHOME LAUNDROMAT	294	7,873	7,910	-37	.....	.....	-37	.....	.....	.....	.....	.....	.....	.....	.....
ORR AIRPORT	263	57,247	110,581	-53,334	250	.....	-53,084	.....	.....	.....	-2,896	22,623	.....	.....	.....
ORTONVILLE AIRPORT	2,179	10,981	38,448	-27,467	7,709	600	-20,358	.....	.....	6,500	-5,000	545	.....	.....	.....
PINE ISLAND CEMETERY	2,144	8,550	23,767	-15,217	14,417	.....	-800	.....	.....	.....	.....	.....	.....	.....	.....
PINE ISLAND DEPUTY REGISTRAR		29,152	33,792	-4,640	8,454	.....	3,814	.....	.....	.....	6,500	200	.....	.....	.....
PRESTON EMERGENCY SERVICE	1,530	35,361	45,842	-10,481	18,242	3,036	4,725	.....	.....	.....	-592	.....	.....	3,036	.....
PRESTON FIRE EQUIPMENT		20,253	11,699	8,554	2,350	.....	10,904	.....	.....	.....	51,137	.....	.....	.....	.....
RUSHFORD PARKING	1,598	4,025	1,186	2,839	1,347	964	3,222	.....	.....	.....	-5,870	.....	.....	964	4,816
SPICER MEDICAL FACILITY	1,039	.....	6,391	-6,391	489	6,638	-12,540	.....	.....	.....	-20,995	.....	.....	.....	.....
SPRINGFIELD HEAT	2,176	78,988	69,567	9,421	15,934	.....	25,355	.....	.....	.....	.....	1,401	.....	.....	.....
SPRINGFIELD MEDICAL CLINIC		1,038,137	1,092,071	-53,934	9,086	.....	-44,848	.....	.....	.....	.....	3,994	.....	3,839	7,505
ST. FRANCIS UTILITY TRUNK [*]	2,615	.....	90,130	-90,130	6,081	.....	-84,049	.....	.....	.....	-22,653	.....	.....	.....	.....
STEWART CLINIC [*]	564	19,957	1,010	18,947	462	11,829	7,580	.....	.....	.....	.....	.....	.....	11,829	3,000

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
TRACY	2,054													
DEPUTY REGISTRAR [0]		675,349	658,574	16,775	593	....	17,368	....	....	....	18,500	....	....	....
UTILITY SURCHARGE [0]		25,850	1,937	23,913	12,090	....	36,003	....	....	....	....	....	....	....
WARROAD	1,687													
PORT AUTHORITY		152,647	86,649	65,998	60,597	163,888	-37,293	42,926	....	....	....	....	163,888	40,000
WELLS	2,456													
RECYCLING [*]		17,237	14,398	2,839	....	....	2,839	....	....	....	....	....	....	....
WINTON	164													
STREET LIGHTS [0]		2,762	1,833	929	....	....	929	....	....	....	....	....	....	....
TOTAL:	63,069	4,426,278	4,447,922	-21,644	801,702	555,517	224,541	42,926	0	26,075	272,566	1,099,516	1,693,328	553,499

See Explanations of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT								NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY INSURANCE	
			SALES	COST OF SALES	PCT OF SALES	OPERATING			NONOPERATING		PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROW	DRAM	SHOP	
						SALES	AMOUNT	EXPENSE	INCOME	REVENUE									EXPENSE	INCOME
ADA	ON & OFF SALE	1,718	392,015	247,816	144,199	36.78	130,873	13,326	5,751	....	19,077	4.87	....	10,239	....	....	....	8,079
ADAMS	OFF SALE ONLY	760	54,614	36,733	17,881	32.74	22,641	-4,760	1,417	....	-3,343	-6.12	1,500	....	....	....	....	609
AITKIN	OFF SALE ONLY	1,697	648,015	518,404	129,611	20.00	100,784	28,827	19,926	....	48,753	7.52	50,000	1,716	....	....	....	5,725
AKEYLEY	ON & OFF SALE	398	252,903	147,676	105,227	41.61	74,810	30,417	4,342	....	34,759	13.74	34,057	10,302	....	....	....	7,231
ALTURA	ON & OFF SALE	353	160,017	92,841	67,176	41.98	61,742	5,434	6,841	....	12,275	7.67	....	....	....	....	....	9,365
APPLETON	OFF SALE ONLY	1,545	241,999	174,463	67,536	27.91	48,071	19,465	4,577	....	24,042	9.93	....	....	....	....	....	2,825
ARLINGTON	ON & OFF SALE	1,892	322,178	196,387	125,791	39.04	112,678	13,113	16,114	....	29,227	9.07	5,000	3,504	....	....	....	9,732
AUDUBON	ON & OFF SALE	416	361,998	211,681	150,317	41.52	134,122	16,195	732	....	16,927	4.68	5,000	4,145	....	....	....	19,116
AVOCA	ON & OFF SALE	148	212,939	141,241	71,698	33.67	66,647	5,051	2,321	344	7,028	3.30	500	841	....	....	....	3,961
BACKUS	ON & OFF SALE	239	168,675	102,374	66,301	39.31	78,082	-11,781	5,533	....	-6,248	-3.70	-783	3,088	....	....	....	5,236
BAGLEY	OFF SALE ONLY	1,389	553,551	407,519	146,032	26.38	77,979	68,053	305	....	68,358	12.35	25,000	625	....	....	....	4,198
BALATON	ON & OFF SALE	732	193,441	116,332	77,109	39.86	75,246	1,863	7,729	....	9,592	4.96	1	975	....	....	....	6,382
BARNESVILLE	OFF SALE ONLY	2,080	198,924	142,062	56,862	28.58	47,806	9,056	1,046	....	10,102	5.08	1,800	510	....	....	....	1,220
BARNUM	ON & OFF SALE	486	266,860	144,870	121,990	45.71	119,531	2,459	9,654	....	12,113	4.54	2,400	3,925	....	....	....	13,285
BATTLE LAKE [O]	OFF SALE ONLY	712	284,970	215,757	69,213	24.29	55,718	13,495	1,731	....	15,226	5.34	10,000	140	....	....	....	1,604
BAUDETTE	ON & OFF SALE	1,139	779,488	500,879	278,609	35.74	202,368	76,241	16,793	....	93,034	11.94	1	2,203	....	....	....	8,160
BEAVER BAY	ON & OFF SALE	149	259,340	107,052	152,288	58.72	130,102	22,186	10,209	....	32,395	12.49	20,000	....	....	....	....	20,335
BEAVER CREEK	ON & OFF SALE	247	128,563	73,190	55,373	43.07	54,858	515	368	....	883	0.69	10	....	....	....	....	5,980
BELLINGHAM	ON & OFF SALE	244	143,596	83,906	59,690	41.57	58,250	1,440	14,652	....	16,092	11.21	20,000	676	....	....	....	5,596
BELVIEW	ON & OFF SALE	377	195,847	102,651	93,196	47.59	73,719	19,477	5,870	....	25,347	12.94	500	....	....	....	....	5,353
BERTHA	ON & OFF SALE	511	175,826	98,986	76,840	43.70	63,164	13,676	6,239	....	19,915	11.33	6,000	....	....	....	....	3,801
BIG FALLS	ON & OFF SALE	338	221,558	131,072	90,486	40.84	74,187	16,299	1,705	3,297	14,707	6.64	10,000	....	....	....	....	6,700
BIGFORK	ON & OFF SALE	391	213,133	121,955	91,178	42.78	67,908	23,270	59,134	....	82,404	38.66	428	550	....	....	....	8,409
BISCAY	ON & OFF SALE	121	292,626	167,921	124,705	42.62	112,170	12,535	22,841	278	35,098	11.99	2,108	....	....	....	....	9,184
BLACKDUCK	ON & OFF SALE	719	434,367	269,354	165,013	37.99	142,022	22,991	20,280	985	42,286	9.74	42,200	....	985	20,000	....	10,959
BOYD	ON & OFF SALE	248	164,964	88,227	76,737	46.52	83,264	-6,527	354	208	-6,381	-3.87	-3,324	1,405	....	....	....	4,422
BRAHAM	OFF SALE ONLY	1,148	310,473	229,314	81,159	26.14	63,106	18,053	1,219	....	19,272	6.21	32,549	....	....	....	....	3,275
BRANDON	ON & OFF SALE	444	268,462	162,467	105,995	39.48	85,631	20,364	15,690	....	36,054	13.43	18,500	1,119	....	....	....	5,321
BROWERVILLE	ON & OFF SALE	783	305,187	167,720	137,467	45.04	118,433	19,034	3,629	....	22,663	7.43	26,471	1,500	....	....	....	9,751
BROWNS VALLEY	ON & OFF SALE	805	186,096	105,432	80,664	43.35	63,073	17,591	1,612	....	19,203	10.32	100	....	....	....	....	5,092
BROWNTON	ON & OFF SALE	785	272,191	155,917	116,274	42.72	111,170	5,104	8,938	....	14,042	5.16	100	21,842	....	....	....	9,342
BUFFALO LAKE	ON & OFF SALE	730	239,184	145,886	93,298	39.01	83,673	9,625	5,738	....	15,363	6.42	673	....	....	....	....	6,040

See Explanation of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT							NET INCOME			TRANSFERS			DEBT SERVICE			LIABILITY
			SALES	COST OF		PCT OF		OPERATING		NONOPERATING	PCT OF		OTHER	TO/-FROM		INTEREST	PRINCIPAL		INSURANCE
				SALES	AMOUNT	SALES	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	SALES		FUNDS	OUTLAY		PAYMENTS	PAYMENTS		BORROW	DRAM SHOP
BUTTERFIELD	OFF SALE ONLY	575	182,084	140,906	41,178	22.61	34,604	6,574	4,482	....	11,056	6.07	5,000	1,789	....	....	....	1,391
BYRON	ON & OFF SALE	2,569	604,306	440,560	163,746	27.10	189,586	-25,840	....	1,609	-27,449	-4.54	30,000	....	....	....	....	13,972
CALLAWAY	ON & OFF SALE	210	255,616	155,001	100,615	39.36	93,793	6,822	5,557	265	12,114	4.74	14,420	....	....	....	....	3,369
CANTON	OFF SALE ONLY	362	82,717	66,027	16,690	20.18	16,499	191	5,858	....	6,049	7.31	....	....	....	....	....	364
CLAREMONT	ON & OFF SALE	527	178,471	100,597	77,874	43.63	76,297	1,577	6,572	....	8,149	4.57	....	....	....	....	....	8,790
CLARISSA	ON & OFF SALE	639	276,016	157,887	118,129	42.80	117,671	458	4,666	....	5,124	1.86	14,729	....	....	....	....	10,190
CLEARBROOK	ON & OFF SALE	561	262,098	149,524	112,574	42.95	97,977	14,597	2,027	....	16,624	6.34	20,000	....	....	....	....	6,863
CLEMENTS	ON & OFF SALE	188	145,874	71,891	73,983	50.72	69,962	4,021	8,189	....	12,210	8.37	4,200	4,022	....	....	....	7,186
CLEVELAND	ON & OFF SALE	706	176,404	101,005	75,399	42.74	71,424	3,975	8,837	....	12,812	7.26	1	....	....	....	....	6,282
CLONTARF	ON & OFF SALE	171	169,833	81,852	87,981	51.80	62,197	25,784	416	....	26,200	15.43	18,000	....	....	....	....	4,520
CONGER	ON & OFF SALE	140	149,734	96,585	53,149	35.50	53,042	107	8,503	....	8,610	5.75	500	21,730	....	....	....	4,540
COOK	ON & OFF SALE	675	541,688	348,012	193,676	35.75	155,821	37,855	8,256	....	46,111	8.51	55,000	2,891	....	....	....	8,878
COTTONWOOD	ON & OFF SALE	1,008	276,349	162,938	113,411	41.04	86,960	26,451	925	....	27,376	9.91	14,793	1,348	....	....	....	11,755
CROMWELL	ON & OFF SALE	220	218,179	119,251	98,928	45.34	94,703	4,225	6,338	238	10,325	4.73	....	....	....	....	....	8,195
CURRIE	ON & OFF SALE	300	145,189	89,218	55,971	38.55	56,482	-511	5,640	1,873	3,256	2.24	-14,118	399	1,050	15,000	....	3,240
DALTON	OFF SALE ONLY	234	138,738	105,577	33,161	23.90	29,308	3,853	2,231	....	6,084	4.39	2,000	....	....	....	....	267
DANUBE	ON & OFF SALE	562	163,293	87,511	75,782	46.41	70,443	5,339	3,237	....	8,576	5.25	5,000	7,138	....	....	....	5,408
DANVERS	ON & OFF SALE	95	199,228	91,138	108,090	54.25	80,174	27,916	4,570	1,548	30,938	15.53	....	3,901	1,548	2,000	....	8,927
DARWIN	OFF SALE ONLY	250	344,056	269,359	74,697	21.71	46,680	28,017	3,806	....	31,823	9.25	34,000	2,130	....	....	....	1,788
DAWSON	OFF SALE ONLY	1,626	273,128	192,545	80,583	29.50	62,551	18,032	4,871	....	22,903	8.39	5,001	829	....	....	....	984
DE GRAFF	ON & OFF SALE	147	140,463	81,611	58,852	41.90	54,066	4,786	662	....	5,448	3.88	10,000	....	....	....	....	6,324
DEERWOOD [21]	ON & OFF SALE	521	97,815	63,565	34,250	35.02	40,465	-6,215	200,897	....	194,682	199.03	....	....	....	....	....	5,842
DELAVAN	ON & OFF SALE	244	138,787	78,427	60,360	43.49	59,008	1,352	8,008	....	9,360	6.74	5,320	....	....	....	....	5,466
DENT	OFF SALE ONLY	188	157,114	119,819	37,295	23.74	34,305	2,990	436	....	3,426	2.18	100	....	....	....	....	886
DUNDEE	ON & OFF SALE	106	91,052	41,592	49,460	54.32	44,494	4,966	1,605	2	6,569	7.21	18,100	1,046	....	....	....	2,859
EAGLE BEND	ON & OFF SALE	534	213,847	122,970	90,877	42.50	82,934	7,943	10,366	....	18,309	8.56	5,000	....	....	....	....	6,090
ELBOW LAKE	OFF SALE ONLY	1,189	186,037	129,442	56,595	30.42	58,319	-1,724	2,307	4	579	0.31	15,000	....	....	....	....	1,427
ELGIN	ON & OFF SALE	737	271,334	173,189	98,145	36.17	96,882	1,263	6,182	....	7,445	2.74	500	....	....	....	....	9,197
ELIZABETH	OFF SALE ONLY	149	160,760	119,216	41,544	25.84	41,425	119	3,028	....	3,147	1.96	10,000	7,371	....	....	....	2,164
ELLEDALE	ON & OFF SALE	550	261,886	154,072	107,814	41.17	92,526	15,288	34,789	....	50,077	19.12	20,000	....	....	....	....	8,645
ELLSWORTH	ON & OFF SALE	580	107,967	58,001	49,966	46.28	43,914	6,052	10,338	....	16,390	15.18	5,000	....	....	....	....	4,679
ELMORE	OFF SALE ONLY	706	111,953	82,230	29,723	26.55	28,378	1,345	278	....	1,623	1.45	....	....	....	....	....	1,220

See Explanation of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT							NET INCOME			TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY	
			SALES	COST OF SALES	PCT OF		OPERATING INCOME	NONOPERATING		PCT OF	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROW	INSURANCE DRAM	SHOP		
					SALES	EXPENSE		REVENUE	EXPENSE									INCOME	SALES
ERHARD	OFF SALE ONLY	181	189,820	142,392	47,428	24.99	37,904	9,524	3,212	482	12,254	6.46	10,000	....	....	....	....	-1,353
FAIRFAX	ON & OFF SALE	1,274	302,204	153,402	148,802	49.24	122,889	25,913	6,281	....	32,194	10.65	500	1,148	....	....	....	17,718
FERTILE	ON & OFF SALE	850	225,983	129,107	96,876	42.87	100,987	-4,111	4,028	....	-83	-0.04	1,000	....	....	....	....	9,019
FIFTY LAKES	ON & OFF SALE	302	182,858	104,013	78,845	43.12	72,621	6,224	4,243	....	10,467	5.72	5,504	....	....	....	....	5,821
FINLAYSON	ON & OFF SALE	244	257,729	139,656	118,073	45.81	98,391	19,682	6,002	....	25,684	9.97	10,000	2,543	....	....	....	10,957
FLENSBURG	ON & OFF SALE	210	118,369	72,695	45,674	38.59	46,675	-1,001	13,135	....	12,134	10.25	1	....	....	....	....	4,789
FORESTON	ON & OFF SALE	358	185,853	97,612	88,241	47.48	66,937	21,304	7,200	....	28,504	15.34	5,000	20,037	....	....	....	9,147
FOSSTON	OFF SALE ONLY	1,520	240,319	174,403	65,916	27.43	63,342	2,574	115	36	2,653	1.10	1,000	....	....	....	....	2,130
FRAZEE	ON & OFF SALE	1,172	437,534	251,217	186,317	42.58	194,561	-8,244	16,719	6,520	1,955	0.45	-10,000	....	6,520	30,000	....	18,451
GARY	OFF SALE ONLY	200	42,258	31,475	10,783	25.52	8,003	2,780	....	....	2,780	6.58	100	....	....	....	....	592
GILMAN	ON & OFF SALE	197	273,061	153,628	119,433	43.74	95,837	23,596	669	....	24,265	8.89	24,000	....	....	....	....	7,244
GONVICK	ON & OFF SALE	299	251,246	160,125	91,121	36.27	79,372	11,749	4,652	....	16,401	6.53	16,264	1,288	....	....	....	7,738
GOODRIDGE	ON & OFF SALE	113	165,539	91,156	74,383	44.93	68,105	6,278	11,087	....	17,365	10.49	5,000	336	....	....	....	4,370
GRACEVILLE	ON & OFF SALE	665	186,321	90,133	96,188	51.62	91,272	4,916	968	....	5,884	3.16	....	....	....	....	....	13,306
GRAND MARAIS	OFF SALE ONLY	1,161	762,151	523,767	238,384	31.28	123,496	114,888	8,935	....	123,823	16.25	67,950	....	....	....	....	7,158
GREENBUSH	ON & OFF SALE	798	270,373	171,356	99,017	36.62	108,284	-9,267	7,730	....	-1,537	-0.57	....	500	....	....	....	6,550
GROVE CITY	OFF SALE ONLY	581	152,031	120,157	31,874	20.97	33,734	-1,860	1,392	....	-468	-0.31	500	14,819	....	....	....	2,840
HACKENSACK	ON & OFF SALE	242	369,306	219,520	149,786	40.56	126,862	22,924	17,931	....	40,855	11.06	17,170	....	....	....	....	3,109
HADLEY	ON & OFF SALE	92	111,210	63,901	47,309	42.54	46,659	650	5,013	....	5,663	5.09	5,000	300	....	....	....	2,198
HANCOCK	ON & OFF SALE	718	146,296	75,499	70,797	48.39	69,619	1,178	2,238	....	3,416	2.33	7,500	3,197	....	....	....	3,899
HANLEY FALLS	ON & OFF SALE	245	120,991	62,229	58,762	48.57	58,721	41	2,903	....	2,944	2.43	-4,900	3,417	....	....	....	3,788
HANSKA	ON & OFF SALE	446	217,678	121,021	96,657	44.40	84,604	12,053	11,556	....	23,609	10.85	12,000	1,217	....	....	....	4,912
HARMONY	OFF SALE ONLY	1,088	133,860	109,772	24,088	17.99	29,833	-5,745	2,079	....	-3,666	-2.74	....	....	....	....	....	1,607
HAWLEY	OFF SALE ONLY	1,633	154,749	112,723	42,026	27.16	42,233	-207	3,464	....	3,257	2.10	10,000	....	....	....	....	4,434
HERMAN	ON & OFF SALE	479	173,649	89,112	84,537	48.68	95,351	-10,814	8,988	....	-1,826	-1.05	....	....	....	....	....	4,493
HERON LAKE	ON & OFF SALE	780	124,332	62,548	61,784	49.69	57,363	4,421	11,463	....	15,884	12.78	1,000	1,222	....	....	....	4,343
HILLS	ON & OFF SALE	608	108,999	67,201	41,798	38.35	39,765	2,033	2,763	....	4,796	4.40	500	891	....	....	....	5,013
HINCKLEY	ON & OFF SALE	947	534,656	322,645	212,011	39.65	195,995	16,016	34,394	19,228	31,182	5.83	40,000	12,420	....	....	....	15,745
HITTERDAL	ON & OFF SALE	242	233,282	120,549	112,733	48.32	89,196	23,537	....	....	23,537	10.09	5,000	2,802	....	....	....	9,750
HOLDINGFORD	ON & OFF SALE	559	246,460	129,879	116,581	47.30	89,911	26,670	....	....	26,670	10.82	15,047	....	....	....	....	7,710
HOLLOWAY	ON & OFF SALE	122	144,651	89,330	55,321	38.24	65,237	-9,916	2,025	....	-7,891	-5.46	1	....	....	....	....	6,792
HOUSTON	ON & OFF SALE	1,015	364,024	186,559	177,465	48.75	138,067	39,398	3,612	480	42,530	11.68	37,358	6,496	480	16,000	11,991	

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See Explanation of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT							NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY INSURANCE	
			SALES	COST OF SALES	AMOUNT	PCT OF SALES	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	INCOME	SALES	FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROW	DRAM	SHOP
HOWARD LAKE	ON & OFF SALE	1,354	581,256	346,165	235,091	40.45	178,213	56,878	13,190	....	70,068	12.05	48,505	2,949	....	....	....	35,301
ISANTI	OFF SALE ONLY	1,531	707,431	516,659	190,772	26.97	113,763	77,009	1,381	....	78,390	11.08	32,000	....	....	....	....	6,210
ISLE	ON & OFF SALE	570	572,662	355,271	217,391	37.96	163,742	53,649	20,710	2,888	71,471	12.48	133,743	....	2,888	25,000	....	19,808
IVANHOE	ON & OFF SALE	746	233,666	140,107	93,559	40.04	83,503	10,056	4,968	....	15,024	6.43	7,000	12,559	....	....	....	8,055
JASPER	ON & OFF SALE	596	175,370	100,320	75,050	42.80	79,678	-4,628	2,821	....	-1,807	-1.03	1,000	248	....	....	....	7,073
KELLIHER [0]	ON & OFF SALE	352	138,707	74,749	63,958	46.11	63,126	832	9,719	....	10,551	7.61	7,000	....	....	....	....	5,000
KELLOGG	ON & OFF SALE	423	125,247	65,689	59,558	47.55	72,351	-12,793	13,447	....	654	0.52	4,000	....	....	....	....	4,151
KENSINGTON	ON & OFF SALE	292	246,869	124,756	122,113	49.46	119,642	2,471	31,284	21,158	12,597	5.10	20,000	....	....	....	....	16,570
KENYON	ON & OFF SALE	1,555	383,539	222,689	160,850	41.94	141,437	19,413	5,621	....	25,034	6.53	24,000	....	....	....	....	12,175
KIESTER	OFF SALE ONLY	603	99,756	75,042	24,714	24.77	25,860	-1,146	....	275	-1,421	-1.42	100	....	....	....	....	574
LAFAYETTE	ON & OFF SALE	459	140,693	65,941	74,752	53.13	63,727	11,025	5,961	....	16,986	12.07	7,500	2,192	....	....	....	5,103
LAKE BENTON	ON & OFF SALE	695	251,662	137,673	113,989	45.29	101,500	12,489	3,921	....	16,410	6.52	45,000	1,645	....	....	....	7,680
LAKE CRYSTAL	ON & OFF SALE	2,092	257,591	143,866	113,725	44.15	107,551	6,174	11,954	1,125	17,003	6.60	2,000	534	1,125	10,875	....	9,897
LAKE LILLIAN	OFF SALE ONLY	223	111,549	87,146	24,403	21.88	28,307	-3,904	4,182	1	277	0.25	50	....	....	....	....	1,477
LAKE PARK	ON & OFF SALE	641	441,170	286,859	154,311	34.98	121,006	33,305	7,694	....	40,999	9.29	21,000	....	....	....	....	8,796
LAKE WILSON	ON & OFF SALE	317	160,095	93,606	66,489	41.53	72,250	-5,761	6,430	75	594	0.37	....	2,405	....	....	....	4,096
LAKEFIELD	OFF SALE ONLY	1,675	200,101	148,598	51,503	25.74	48,595	2,908	2,014	....	4,922	2.46	6,000	253	....	....	....	3,079
LANCASTER	ON & OFF SALE	341	220,792	118,299	102,493	46.42	69,653	32,840	9,999	....	42,839	19.40	20,000	....	....	....	....	2,917
LE CENTER	ON & OFF SALE	2,036	504,397	308,069	196,328	38.92	150,890	45,438	13,588	....	59,026	11.70	....	....	....	....	....	18,302
LEROY	OFF SALE ONLY	902	175,546	128,950	46,596	26.54	39,797	6,799	6,046	....	12,845	7.32	9,000	....	....	....	....	....
LEWISVILLE	ON & OFF SALE	254	125,053	73,453	51,600	41.26	54,949	-3,349	3,538	....	189	0.15	2,500	2,287	....	....	....	....
LEXINGTON	OFF SALE ONLY	2,289	1,167,913	991,370	176,543	15.12	168,008	8,535	6,640	....	15,175	1.30	40,000	4,997	....	....	....	6,337
LINDSTROM	ON & OFF SALE	2,499	394,360	234,641	159,719	40.50	133,978	25,741	26,808	3,256	49,293	12.50	....	....	....	....	....	20,252
LISHORE	ON & OFF SALE	246	135,871	75,951	59,920	44.10	60,386	-466	....	....	-466	-0.34	50	251	....	....	....	1,843
LITTLEFORK	ON & OFF SALE	842	252,861	155,829	97,032	38.37	86,352	10,680	2,965	2,740	10,905	4.31	25,439	870	2,740	3,221	....	5,795
LONGVILLE	ON & OFF SALE	226	489,411	276,458	212,953	43.51	135,204	77,749	....	....	77,749	15.89	54,278	....	....	....	....	7,703
LONSDALE	ON & OFF SALE	1,289	478,189	286,175	192,014	40.15	115,814	76,200	17,599	6,404	87,395	18.28	10,000	....	....	....	....	13,118
LYLE	ON & OFF SALE	502	209,288	129,489	79,799	38.13	110,568	-30,769	21,790	....	-8,979	-4.29	22,389	....	....	....	....	7,281
MABEL	ON & OFF SALE	750	211,646	142,301	69,345	32.76	66,937	2,408	6,970	2,421	6,957	3.29	....	....	....	....	....	4,800
MADELIA	OFF SALE ONLY	2,233	279,133	213,129	66,004	23.65	31,399	34,605	3,815	....	38,420	13.76	18,000	....	....	....	....	1,847
MADISON	OFF SALE ONLY	1,936	228,781	164,953	63,828	27.90	61,157	2,671	1,761	....	4,432	1.94	18,800	7,392	....	....	....	1,820
MADISON LAKE [21]	ON & OFF SALE	646	203,220	115,009	88,211	43.41	89,471	-1,260	66,216	130	64,826	31.90	15,000	....	....	....	....	11,008

See Explanation of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT								NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY	
			SALES	COST OF SALES		PCT OF SALES		OPERATING INCOME		NONOPERATING REVENUE		PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROW	DRAM SHOP	INSURANCE
				SALES	AMOUNT	SALES	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME									SALES
MAHNOMEN	ON & OFF SALE	1,158	383,859	230,709	153,150	39.90	139,913	13,237	32,565	1,126	44,676	11.64	90,000	....	1,126	15,000	....	13,876
MANTORVILLE	ON & OFF SALE	899	222,117	115,429	106,688	48.03	102,447	4,241	2,044	....	6,285	2.83	1,000	567	....	....	....	10,055
MAPLE LAKE	ON & OFF SALE	1,401	504,378	319,533	184,845	36.65	149,510	35,335	8,194	....	43,529	8.63	60,000	600	....	....	....	16,234
MAPLETON	ON & OFF SALE	1,556	287,670	160,342	127,328	44.26	105,864	21,464	18,474	....	39,938	13.88	40,000	....	....	....	....	8,438
MAYNARD	ON & OFF SALE	422	215,689	112,408	103,281	47.88	100,929	2,352	3,022	346	5,028	2.33	....	8,661	....	....	....	21,945
MAZEPPA	ON & OFF SALE	727	193,528	109,724	83,804	43.30	69,800	14,004	12,100	....	26,104	13.49	31,587	4,714	....	....	....	5,683
MEDFORD	ON & OFF SALE	737	342,827	221,066	121,761	35.52	93,284	28,477	12,269	....	40,746	11.89	15,000	16,054	....	....	....	7,545
MENANGA	ON & OFF SALE	1,075	539,462	348,655	190,807	35.37	137,751	53,056	2,468	....	55,524	10.29	45,000	....	....	....	....	6,978
MENTOR	ON & OFF SALE	185	277,910	137,495	140,415	50.53	105,034	35,381	10,965	....	46,346	16.68	43,280	....	....	....	....	15,742
MILACA	ON & OFF SALE	2,234	647,515	401,626	245,889	37.97	200,931	44,958	20,399	....	65,357	10.09	50,000	8,647	....	....	....	12,453
MILLERVILLE	ON & OFF SALE	103	220,756	133,512	87,244	39.52	70,454	16,790	13,903	....	30,693	13.90	26,500	....	....	....	....	4,526
MILTONA	ON & OFF SALE	213	364,856	227,884	136,972	37.54	107,074	29,898	11,354	....	41,252	11.31	23,000	....	....	....	....	5,774
MOOSE LAKE	ON & OFF SALE	1,371	667,108	434,220	232,888	34.91	141,756	91,132	5,206	....	96,338	14.44	160,000	11,369	....	....	....	9,220
MORGAN	ON & OFF SALE	962	328,356	180,460	147,896	45.04	145,686	2,210	13,814	....	16,024	4.88	3,000	3,820	....	....	....	7,040
MORTON	ON & OFF SALE	445	256,916	139,874	117,042	45.56	102,428	14,614	8,844	....	23,458	9.13	....	....	....	....	....	10,545
NEVIS	ON & OFF SALE	381	369,409	220,927	148,482	40.19	110,929	37,553	185	774	36,964	10.01	19,425	11,122	....	....	....	5,434
NEW RICHLAND	ON & OFF SALE	1,200	157,148	101,597	55,551	35.35	66,442	-10,891	21,824	....	10,933	6.96	....	....	....	....	....	6,344
NEW YORK MILLS	ON & OFF SALE	951	310,349	189,042	121,307	39.09	109,169	12,138	2,338	....	14,476	4.66	15,000	2,058	....	....	....	6,708
NISSWA	ON & OFF SALE	1,413	719,694	430,601	289,093	40.17	200,199	88,894	5,458	....	94,352	13.11	87,500	....	....	....	....	30,803
NORTH BRANCH	OFF SALE ONLY	1,950	661,775	530,681	131,094	19.81	113,100	17,994	13,791	13,108	18,677	2.82	29,844	....	7,984	14,000	....	3,940
NORTHOME	ON & OFF SALE	294	122,914	66,211	56,703	46.13	55,135	1,568	11,014	....	12,582	10.24	5,000	....	....	....	....	3,208
OGEMA	ON & OFF SALE	160	222,185	140,940	81,245	36.57	60,185	21,060	7,730	....	28,790	12.96	12,000	....	....	....	....	6,648
OGILVIE	ON & OFF SALE	519	324,556	182,664	141,892	43.72	110,684	31,208	25,665	7,443	49,430	15.23	8,000	....	7,443	13,000	....	9,149
OKABENA	ON & OFF SALE	220	101,570	62,441	39,129	38.52	55,510	-16,381	9,240	....	-7,141	-7.03	....	....	....	....	....	2,413
OKLEE	ON & OFF SALE	438	255,484	147,892	107,592	42.11	94,367	13,225	3,762	....	16,987	6.65	25,000	....	....	....	....	11,293
ORONOCO	ON & OFF SALE	769	391,932	243,895	148,037	37.77	167,604	-19,567	13,474	612	-6,705	-1.71	9,000	208	....	....	....	20,749
ORR	ON & OFF SALE	263	304,298	184,504	119,794	39.37	122,505	-2,711	5,382	....	2,671	0.88	27,630	5,081	....	....	....	13,560
ORTONVILLE	OFF SALE ONLY	2,179	212,406	152,439	59,967	28.23	67,509	-7,542	3,450	....	-4,092	-1.93	5,000	....	....	....	....	2,869
OSAKIS	ON & OFF SALE	1,257	388,604	214,828	173,776	44.72	131,119	42,657	3,155	....	45,812	11.79	25,000	19,263	....	....	....	8,780
PALISADE	ON & OFF SALE	144	200,640	126,809	73,831	36.80	57,857	15,974	2,384	....	18,358	9.15	20,000	....	....	....	....	5,685
PARKERS PRAIRIE	ON & OFF SALE	949	220,438	130,220	90,218	40.93	61,725	28,493	9,885	129	38,249	17.35	22,000	1,642	....	....	....	2,227
PAYNESVILLE	OFF SALE ONLY	2,278	418,968	312,573	106,395	25.39	85,390	21,005	8,709	....	29,714	7.09	25,000	8,311	....	....	....	5,083

See Explanation of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT										NET INCOME		TRANSFERS TO/-FROM			DEBT SERVICE			LIABILITY INSURANCE	
			SALES	COST OF SALES	PCT OF		OPERATING		NONOPERATING		PCT OF		OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROW	DRAM	SHOP			
					SALES	AMOUNT	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	SALES										
PELICAN RAPIDS	OFF SALE ONLY	1,888	465,892	347,501	118,391	25.41	89,948	28,443	3,505	....	31,948	6.86	33,000	1,412	....	....	....	2,471
PERHAM	OFF SALE ONLY	2,109	580,862	434,880	145,982	25.13	77,944	68,038	13,640	....	81,678	14.06	52,000	35,000	....	....	....	4,605
PINE ISLAND	ON & OFF SALE	2,144	468,134	258,151	209,983	44.86	188,862	21,121	13,798	....	34,919	7.46	66,796	....	....	....	....	14,097
PINE RIVER	ON & OFF SALE	855	392,818	244,866	147,952	37.66	96,213	51,739	2,015	....	53,754	13.68	25,000	....	....	....	....	4,961
PLUMMER	ON & OFF SALE	274	152,161	86,375	65,786	43.23	72,885	-7,099	7,569	....	470	0.31	5,000	2,357	....	....	....	7,265
RANDALL (O)	ON & OFF SALE	575	332,546	203,203	129,343	38.89	92,426	36,917	....	....	36,917	11.10	....	1,180	....	....	....	7,437
RANIER	ON & OFF SALE	202	340,095	208,498	131,597	38.69	95,059	36,538	14,243	....	50,781	14.93	10	26,176	....	....	....	17,027
REMER	ON & OFF SALE	339	306,451	169,034	137,417	44.84	88,340	49,077	....	....	49,077	16.01	81,156	1,051	....	....	....	5,428
RENVILLE	ON & OFF SALE	1,309	320,477	191,376	129,101	40.28	121,235	7,866	12,007	....	19,873	6.20	....	1,350	....	....	....	11,370
ROGERS	ON & OFF SALE	707	838,994	536,595	302,399	36.04	232,547	69,852	4,460	....	74,312	8.86	75,000	13,827	....	....	....	11,100
ROSEAU	ON & OFF SALE	2,448	954,335	689,436	264,899	27.76	143,297	121,602	8,133	....	129,735	13.59	97,500	....	....	....	....	11,857
ROUND LAKE	OFF SALE ONLY	463	110,928	82,879	28,049	25.29	23,373	4,676	8,277	....	12,953	11.68	5,000	195	....	....	....	1,138
RUSH CITY	ON & OFF SALE	1,509	532,160	345,774	186,386	35.02	156,254	30,132	14,803	....	44,935	8.44	50,000	7,522	....	....	....	10,266
RUSHFORD	ON & OFF SALE	1,598	338,293	212,888	125,405	37.07	96,325	29,080	5,335	1,678	32,737	9.68	10,000	2,389	1,678	....	....	6,423		
RUSSELL	ON & OFF SALE	394	162,522	87,427	75,095	46.21	59,657	15,438	3,917	....	19,355	11.91	....	....	....	....	....	7,511
SACRED HEART	ON & OFF SALE	600	243,699	128,408	115,291	47.31	84,571	30,720	13,987	....	44,707	18.35	10,000	544	....	....	....	9,131
SEBEKA	ON & OFF SALE	659	267,209	163,713	103,496	38.73	99,505	3,991	9,791	....	13,782	5.16	....	2,847	....	....	....	5,754
SHERBURN	ON & OFF SALE	1,102	261,068	152,518	108,550	41.58	103,372	5,178	7,985	....	13,163	5.04	10,455	2,080	....	....	....	9,956
SILVER BAY	ON & OFF SALE	1,883	449,210	230,854	218,356	48.61	180,516	37,840	15,934	....	53,774	11.97	27,300	17,207	....	....	....	13,185
SILVER LAKE	ON & OFF SALE	763	406,612	223,376	183,236	45.06	139,574	43,662	18,765	....	62,427	15.35	12,675	8,609	....	....	....	7,819
SOUTH HAVEN	ON & OFF SALE	194	296,064	164,503	131,561	44.44	102,228	29,333	11,005	....	40,338	13.62	40,000	....	....	....	....	10,146
SPRING GROVE	ON & OFF SALE	1,228	207,016	122,445	84,571	40.85	72,734	11,837	12,445	....	24,282	11.73	20,000	....	....	....	....	4,687
ST. CLAIR	ON & OFF SALE	634	201,322	118,628	82,694	41.08	95,885	-13,191	16,887	....	3,696	1.84	2,000	312	....	....	....	6,726
ST. FRANCIS	OFF SALE ONLY	2,615	436,950	333,801	103,149	23.61	86,985	16,164	2,618	....	18,782	4.30	6,200	19,943	....	....	....	4,641
ST. HILAIRE	ON & OFF SALE	295	277,836	151,796	126,040	45.36	99,662	26,378	8,975	....	35,353	12.72	3,700	....	....	....	....	11,325
ST. LEO	ON & OFF SALE	110	101,847	50,548	51,299	50.37	46,609	4,690	4,218	....	8,908	8.75	45,000	....	....	....	....	6,618
STACY	ON & OFF SALE	1,097	271,441	135,130	136,311	50.22	114,000	22,311	2,848	....	25,159	9.27	30,000	....	....	....	....	21,178
TONKA BAY	OFF SALE ONLY	1,472	436,133	328,818	107,315	24.61	73,682	33,633	2,027	....	35,660	8.18	27,850	....	....	....	....	5,740
TRACY	ON & OFF SALE	2,054	350,912	219,084	131,828	37.57	109,731	22,097	9,291	....	31,388	8.94	25,000	450	....	....	....	8,025
TRIMONT	OFF SALE ONLY	750	131,662	93,963	37,699	28.63	41,898	-4,199	3,280	....	-919	-0.70	1	....	....	....	....	2,322
TWIN VALLEY	ON & OFF SALE	821	250,183	157,175	93,008	37.18	96,639	-3,631	10,273	....	6,642	2.65	5,000	19,390	....	....	....	8,965
ULEN	ON & OFF SALE	553	115,832	63,652	52,180	45.05	59,889	-7,709	454	55	-7,310	-6.31	....	....	....	....	....	3,538

See Explanation of Footnotes at the end of the Enterprise Fund Section.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991 POP.	GROSS PROFIT						NET INCOME		TRANSFERS			DEBT SERVICE			LIABILITY	
			SALES		PCT OF		OPERATING		NONOPERATING		TO/-FROM		DEBT SERVICE			LIABILITY		
			SALES	AMOUNT	SALES	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	SALES	FUNDS	OUTLAY	INTEREST	PRINCIPAL	BORROW	INSURANCE	DRAM SHOP
UNDERWOOD	OFF SALE ONLY	282	215,443	158,612	56,831	26.38	44,644	12,187	1,634	....	13,821	6.42	1,000	....	....	....	....	2,565
VERGAS	OFF SALE ONLY	288	221,852	166,209	55,643	25.08	40,261	15,382	3,553	....	18,935	8.53	4,500	....	....	....	....	2,728
VERNDALE	ON & OFF SALE	560	241,327	138,661	102,666	42.54	76,476	26,190	4,735	....	30,925	12.81	21,000	10,005	....	....	....	11,964
VERNON CENTER [21]	ON & OFF SALE	338	31,650	14,813	16,837	53.20	34,695	-17,858	39,094	105	21,131	66.76	1,094	531	105	5,000	....	7,270
VESTA	ON & OFF SALE	299	141,277	70,106	71,171	50.38	67,592	3,579	180	....	3,759	2.66	2,527	....	....	....	....	6,510
WALDORF	ON & OFF SALE	246	190,646	113,518	77,128	40.46	71,531	-5,597	2,565	....	8,162	4.28	6,000	1,020	....	....	....	5,624
WALKER	OFF SALE ONLY	936	385,037	282,175	102,862	26.71	81,386	21,476	12,759	....	34,235	8.89	25,000	....	....	....	....	1,068
WALNUT GROVE	ON & OFF SALE	622	176,676	89,400	87,276	49.40	72,324	14,952	9,517	....	24,469	13.85	6,000	7,040	....	....	....	4,858
WARROAD	ON & OFF SALE	1,687	942,217	614,803	327,414	34.75	280,726	46,688	29,502	....	76,190	8.09	28,000	4,148	....	....	....	21,811
WATERTOWN	ON & OFF SALE	2,429	537,043	332,739	204,304	38.04	186,419	17,885	11,240	....	29,125	5.42	32,881	....	....	....	....	13,650
WAVERLY	ON & OFF SALE	593	350,305	210,821	139,484	39.82	107,621	31,863	19,127	....	50,990	14.56	55,000	....	....	....	....	14,231
WELLS	ON & OFF SALE	2,456	549,722	355,047	194,675	35.41	148,276	46,399	12,783	....	59,182	10.77	25,000	....	....	....	....	13,625
WEST CONCORD	ON & OFF SALE	876	243,705	134,985	108,720	44.61	97,127	11,593	6,816	....	18,409	7.55	1,735	3,243	....	....	....	8,565
WHEATON	ON & OFF SALE	1,607	272,963	144,806	128,157	46.95	123,237	4,920	1,774	....	6,694	2.45	1,000	3,505	....	....	....	12,403
WILLIAMS	ON & OFF SALE	212	165,819	109,535	56,284	33.94	61,161	-4,877	10,435	....	5,558	3.35	3,000	1,604	....	....	....	3,429
WILMONT	ON & OFF SALE	350	158,032	76,422	81,610	51.64	70,062	11,548	4,262	....	15,810	10.00	10,000	1,997	....	....	....	3,868
WINNEBAGO	ON & OFF SALE	1,567	318,484	179,394	139,090	43.67	108,921	30,169	7,036	2,405	34,800	10.93	3,500	18,389	2,405	25,000	....	9,349
WINTON	ON & OFF SALE	164	163,772	83,315	80,457	49.13	61,747	18,710	1,444	....	20,154	12.31	16,424	....	....	....	....	9,272
WOLF LAKE	ON & OFF SALE	33	262,430	154,244	108,186	41.22	93,624	14,562	8,094	....	22,656	8.63	20,000	34,420	....	....	....	5,899
WOOD LAKE	ON & OFF SALE	407	179,808	101,172	78,636	43.73	71,204	7,432	2,554	....	9,986	5.55	5,000	5,368	....	....	....	4,834
ZUMBROTA	ON & OFF SALE	2,324	656,082	403,537	252,545	38.49	219,285	33,260	19,296	3,096	49,460	7.54	5,000	9,733	....	....	....	19,780
TOTAL ON & OFF SALE STORES		122,666		28,565,967		40.91	2,790,411		94,841		9.32		494,643			180,096		1,511,418
			48,346,465		19,780,498		16,990,087		1,809,151		4,504,721		2,828,411		30,093		0	
TOTAL OFF SALE ONLY STORES		49,576		9,714,440		24.42	688,274		13,906		6.65		107,432			14,000		110,575
			12,852,439		3,137,999		2,449,725		179,797		854,165		619,845		7,984		0	
TOTAL ALL STORES		172,242		38,280,407		37.45	3,478,685		108,747		8.76		602,075			194,096		1,621,993
			61,198,904		22,918,497		19,439,812		1,988,948		5,358,886		3,448,256		38,077		0	

See Explanation of Footnotes at the end of the Enterprise Fund Section.

ENTERPRISE FUND FOOTNOTES

- [*] The accrual basis of accounting is used, however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise fund operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the Governmental Funds.
- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
ADA	1,718	255,000	60,000	175,000	296,000	.....	.....	786,000	.....	215,719
ADAMS	760	.....	.....	280,000	1,618,000	.....	.....	2,373,000	.....	25,402
ADRIAN	1,132	100,000	50,000	390,000	.....	.....	475,000	540,000	.....	.....
AITKIN	1,697	.....	.....	415,000	1,336,000	.....	.....	1,751,000	370,000	148,537
AKELEY	398	.....	.....	.....	200,000	.....	.....	200,000	200,000	44,547
ALBANY	1,560	661,000	115,798	415,000	265,000	.....	.....	1,456,798	315,000	368,900
ALBERTA	136	.....	.....	.....	.....	.....	.....	.....	.....	26,784
ALBERTVILLE	1,403	.....	385,000	3,565,000	385,000	.....	.....	4,335,000	500,000	.....
ALDEN	621	.....	.....	340,000	.....	.....	.....	340,000	180,000	.....
ALDRICH	69	.....	.....	.....	.....	.....	.....	.....	.....	.....
ALPHA	100	.....	.....	.....	.....	.....	.....	.....	.....	.....
ALTURA	353	110,000	.....	.....	.....	.....	.....	110,000	.....	.....
ALVARADO	355	.....	.....	490,000	.....	.....	.....	490,000	490,000	7,133
AMBOY	566	.....	.....	.....	127,100	.....	.....	127,100	.....	.....
ANNANDALE	2,151	2,245,000	1,935,000	620,000	.....	.....	575,000	5,375,000	1,155,000	.....
APPLETON	1,545	205,000	1,139,000	.....	2,290,000	.....	.....	3,634,000	.....	194,198
ARCO	106	.....	.....	.....	136,000	.....	.....	136,000	.....	40,542
ARGYLE	636	340,000	.....	.....	.....	.....	.....	340,000	340,000	.....
ARLINGTON	1,892	561,113	25,000	1,651,600	.....	.....	100,000	2,337,713	.....	39,426
ASHBY	468	175,000	.....	.....	.....	.....	.....	175,000	.....	.....
ASKOV	344	.....	.....	.....	.....	.....	.....	.....	.....	.....
ATWATER	1,055	520,950	.....	134,050	.....	.....	.....	655,000	.....	.....
AUDUBON	416	.....	.....	408,000	.....	.....	.....	408,000	.....	17,476
AURORA	1,960	.....	.....	23,000	.....	.....	.....	23,000	.....	207,097
AVOCA	148	.....	.....	.....	.....	.....	.....	.....	.....	.....
AVON	987	.....	3,080,000	735,000	675,000	.....	.....	4,490,000	440,000	633,000
BABBITT	1,557	.....	.....	.....	.....	.....	.....	.....	.....	.....
BACKUS	239	.....	.....	65,000	.....	.....	.....	65,000	.....	.....
BADGER	385	.....	.....	205,000	.....	.....	.....	205,000	205,000	.....
BAGLEY	1,389	.....	.....	.....	80,000	.....	.....	80,000	.....	.....
BALATON	732	.....	.....	620,000	750,000	.....	87,000	1,457,000	.....	41,000
BARNESVILLE	2,080	.....	.....	215,000	1,885,000	.....	.....	2,390,000	725,000	88,626
BARNUM	486	.....	.....	266,000	395,000	.....	.....	661,000	.....	.....
BARRETT	354	.....	.....	.....	.....	.....	.....	.....	.....	.....
BARRY	40	.....	.....	.....	.....	.....	.....	.....	.....	24,300
BASS BROOK	1,980	.....	.....	.....	.....	.....	.....	.....	.....	.....
BATTLE LAKE	712	.....	.....	.....	325,000	.....	.....	325,000	.....	.....
BAUDETTE	1,139	.....	.....	.....	.....	.....	.....	.....	.....	38,536
BEARDSLEY	293	.....	.....	431,700	.....	.....	.....	431,700	.....	.....
BEAVER BAY	149	.....	.....	105,000	.....	.....	.....	105,000	105,000	20,268
BEAVER CREEK	247	.....	.....	4,000	135,299	.....	.....	139,299	.....	.....
BECKER	933	8,660,000	125,000	1,175,000	.....	.....	700,000	10,660,000	100,000	186,235
BEJOU	111	.....	.....	.....	.....	.....	.....	.....	.....	.....
BELGRADE	702	.....	.....	.....	345,000	.....	585,000	930,000	345,000	79,100
BELLECHESTER	155	37,000	.....	.....	.....	.....	.....	37,000	.....	.....
BELLINGHAM	244	.....	.....	155,000	.....	.....	.....	155,000	.....	.....
BELTRAMI	138	.....	.....	.....	.....	.....	.....	.....	.....	89,000
BELVIEW	377	823,000	.....	240,000	655,000	.....	.....	2,188,000	240,000	.....
BENA	147	.....	.....	.....	.....	.....	.....	.....	.....	.....
BERTHA	511	.....	.....	.....	.....	.....	.....	.....	.....	.....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND					TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT				REV. TAX REVENUE	ALL OTHER
BETHEL	416	....	....	....	....	....	450,000	450,000	....	285,382
BIG FALLS	338	....	....	....	....	....	....	....	....	....
BIGELOW	231	138,000	....	....	....	....	....	138,000	....	....
BIGFORK	391	....	....	....	....	....	....	....	....	....
BINGHAM LAKE	152	....	....	....	....	....	....	....	....	....
BIRCHWOOD	1,035	45,000	....	45,000	....	....	....	90,000	....	56,578
BIRD ISLAND	1,325	....	195,000	370,000	290,000	....	....	855,000	90,000	....
BISCAY	121	....	....	....	....	....	....	....	....	....
BIWABIK	1,091	625,000	....	....	....	....	....	625,000	....	319,399
BLACKDUCK	719	75,000	....	....	569,000	....	15,000	659,000	....	....
BLOMKEST	182	....	....	....	....	....	....	....	....	....
BLOOMING PRAIRIE	2,044	75,000	70,000	60,000	1,905,000	....	1,270,000	3,380,000	....	26,371
BLUFFTON	186	....	....	89,800	....	....	....	89,800	....	....
BOCK	117	....	....	....	....	....	....	....	....	....
BORUP	118	54,000	....	....	....	....	....	54,000	....	....
BOVEY	658	....	....	....	....	....	....	....	....	....
BOWLUS	262	205,000	....	....	....	....	....	205,000	....	....
BOY RIVER	42	....	....	....	....	....	....	....	....	....
BOYD	248	....	....	233,000	....	....	....	233,000	....	....
BRAHAM	1,148	....	58,000	....	155,000	....	....	213,000	....	12,451
BRANCH	2,509	....	....	67,000	....	....	....	67,000	....	....
BRANDON	444	31,500	....	....	255,000	....	....	286,500	....	11,000
BREEZY POINT	437	....	....	942,000	....	....	....	942,000	....	55,223
BREWSTER	532	....	....	486,400	280,000	....	....	766,400	280,000	....
BRICELYN	425	9,728	....	....	....	....	....	9,728	....	....
BROOK PARK	127	17,000	....	105,000	....	....	....	122,000	....	....
BROOKS	157	....	....	....	....	....	....	....	....	....
BROOKSTON	106	....	....	....	....	....	....	....	....	....
BROOTEN	590	....	....	110,000	....	....	....	110,000	....	....
BROWERVILLE	783	....	....	185,000	552,000	....	650,000	1,387,000	....	20,647
BROWNS VALLEY	805	604,000	105,000	....	583,000	....	....	1,292,000	....	....
BROWNSDALE	692	....	....	134,478	....	....	....	134,478	....	....
BROWNSVILLE	424	....	....	440,000	....	....	26,480	466,480	....	....
BROWNTON	785	....	....	573,000	370,000	....	....	943,000	....	27,552
BRUNO	89	....	....	....	....	....	....	....	....	....
BUCKMAN	204	140,000	....	....	....	....	....	140,000	140,000	....
BUFFALO LAKE	730	195,000	....	1,035,423	....	....	....	1,230,423	....	....
BUHL	913	....	....	....	....	....	....	....	....	148,253
BURTRUM	172	....	....	105,000	....	....	....	105,000	....	....
BUTTERFIELD	575	20,000	....	....	....	....	....	20,000	....	....
BYRON	2,569	445,000	1,095,000	1,140,000	590,000	....	....	3,270,000	....	74,436
CALLAWAY	210	130,000	....	....	....	....	....	130,000	....	14,000
CALUMET	380	....	....	....	....	....	....	....	....	....
CAMPBELL	231	20,000	....	....	....	....	....	20,000	....	10,998
CANBY	1,811	345,000	....	15,000	740,000	....	....	1,100,000	....	....
CANTON	362	8,000	....	30,000	....	....	....	38,000	....	....
CARLOS	367	....	....	....	145,000	....	....	145,000	....	....
CARLTON	909	....	....	815,000	....	....	....	815,000	340,000	....
CARVER	756	3,000	....	25,000	650,000	....	....	678,000	....	151,219
CASS LAKE	917	....	....	....	....	....	....	....	....	75,000

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER			
CEDAR MILLS	81	....	....	....	....	....	....	....	....
CENTER CITY	460	....	....	191,000	....	....	....	191,000	....
CENTERVILLE	1,819	....	295,000	1,805,000	....	....	....	2,100,000	....
CEYLON	455	....	....	....	1,215,700	....	....	1,215,700	245,000
CHANDLER	317	18,000	....	....	84,500	....	....	102,500	....
CHATFIELD	2,289	210,000	595,000	900,000	2,120,000	....	....	3,825,000	2,005,000
CHICKAMAW BEACH	134	....	....	....	....	....	....	....	....
CHISAGO CITY	2,031	62,000	1,125,000	2,115,000	890,000	....	....	4,192,000	765,000
CHOKIO	522	....	315,000	181,922	....	....	....	496,922	....
CLARA CITY	1,304	200,000	....	40,000	....	1,520,000	....	1,760,000	....
CLAREMONT	527	85,000	....	....	....	....	....	85,000	....
CLARISSA	639	80,000	....	....	370,000	....	....	450,000	6,060
CLARKFIELD	1,003	....	11,000	275,000	2,190,000	....	....	2,476,000	2,265,000
CLARKS GROVE	684	....	....	....	....	....	....	....	....
CLEAR LAKE	317	....	....	376,000	....	....	....	376,000	....
CLEARBROOK	561	270,000	....	....	370,000	....	....	640,000	270,000
CLEARWATER	604	....	....	354,000	....	....	....	354,000	115,000
CLEMENTS	188	....	....	....	....	....	....	....	....
CLEVELAND	706	....	....	....	455,000	....	....	455,000	....
CLIMAX	264	95,000	....	....	105,000	....	....	200,000	95,000
CLINTON	573	....	....	....	....	....	....	....	....
CLITHERALL	109	....	....	....	....	....	....	....	....
CLONTARF	171	....	....	....	....	....	....	....	....
COATES	184	....	....	....	....	....	....	....	....
COBDEN	61	....	....	....	....	....	....	....	....
COKATO	2,255	160,000	520,000	35,000	....	20,000	....	735,000	12,840
COLD SPRING	2,487	645,000	500,000	2,115,000	2,040,000	....	....	5,300,000	15,661
COLERAINE	1,050	50,000	....	....	....	....	....	50,000	....
COLOGNE	564	295,000	....	25,000	....	....	....	320,000	....
COMFREY	427	....	....	....	....	....	....	....	....
COMSTOCK	123	....	....	....	5,000	....	....	5,000	....
CONGER	140	....	....	....	....	....	....	....	....
COOK	675	205,000	....	....	....	....	....	205,000	160,000
CORRELL	71	....	....	....	....	....	....	....	....
COSMOS	615	....	....	150,000	....	....	....	150,000	....
COTTONWOOD	1,008	26,460	75,000	150,000	203,540	....	....	455,000	134,005
COURTLAND	413	....	....	209,500	84,740	....	....	294,240	....
CROMWELL	220	....	....	....	114,300	....	....	114,300	19,169
CROSBY	2,085	510,000	....	....	110,000	....	....	620,000	155,460
CROSSLAKE	1,145	....	....	230,000	....	883,893	....	1,113,893	74,086
CURRIE	300	....	....	....	....	....	....	....	....
CUYUNA	176	....	....	....	....	....	....	....	....
CYRUS	329	70,000	....	....	....	....	....	70,000	....
DAKOTA	356	54,950	....	....	....	....	....	54,950	....
DALTON	234	....	....	....	173,000	....	....	173,000	....
DANUBE	562	70,000	....	365,143	....	20,000	....	455,143	7,922
DANVERS	95	....	....	....	....	20,000	....	20,000	....
DARFUR	128	....	....	....	....	....	....	....	....
DARWIN	250	....	....	....	....	....	....	....	....
DASSEL	1,085	....	20,000	120,000	1,440,000	....	....	1,580,000	1,290,000

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND					TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT		
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT					
DAWSON	1,626	....	25,000	35,000	360,000	70,000	....	....	490,000	....	62,211
DE GRAFF	147	....	....	....	....	....	....	....	....	....	....
DEER CREEK	299	....	....	....	....	....	....	....	....	....	45,858
DEER RIVER	836	350,000	....	....	577,000	....	....	....	927,000	....	....
DEERWOOD	521	354,472	....	....	....	....	....	....	354,472	....	74,390
DELAVAN	244	235,000	....	....	....	....	....	....	235,000	....	....
DELHI	68	....	....	....	....	....	....	....	....	....	....
DELLWOOD	885	....	....	10,000	....	....	....	....	10,000	....	....
DENHAM	35	....	....	....	....	....	....	....	....	....	....
DENNISON	151	....	....	120,000	....	....	....	315,000	435,000	....	....
DENT	188	75,000	....	....	....	....	....	....	75,000	75,000	2,745
DEXTER	307	214,000	....	20,000	25,000	....	....	....	259,000	....	....
DODGE CENTER	2,034	....	920,000	515,000	1,035,000	....	....	....	2,470,000	400,000	10,330
DONALDSON	54	....	....	....	....	....	....	....	....	....	....
DONNELLY	223	45,000	....	143,000	....	....	....	....	188,000	143,000	....
DORAN	78	....	....	....	....	....	....	....	....	....	....
DOVER	422	....	....	....	....	....	....	....	....	....	40,760
DOVRAY	60	....	....	....	....	....	....	....	....	....	12,948
DUMONT	124	....	....	....	....	....	....	....	....	....	....
DUNDAS	471	....	235,522	150,000	....	....	....	....	385,522	150,000	715,700
DUNDEE	106	....	....	....	....	....	....	....	....	....	....
DUNNELL	185	....	....	....	....	....	....	....	....	....	16,738
EAGLE BEND	534	....	....	585,000	....	....	....	....	585,000	285,000	....
EAGLE LAKE	1,709	16,000	....	110,000	1,400,000	....	....	....	1,526,000	....	13,290
EAST GULL LAKE	695	....	....	380,000	1,456,111	....	....	2,200,000	4,036,111	....	....
EASTON	226	....	....	....	....	....	....	....	....	....	93,500
ECHO	303	....	....	....	....	....	....	630,000	630,000	....	....
EDEN VALLEY	734	....	....	230,000	....	....	156,000	....	386,000	100,000	19,336
EDGERTON	1,105	5,000	125,000	....	250,251	....	....	....	380,251	....	....
EFFIE	130	....	....	....	....	....	....	....	....	....	....
EITZEN	221	....	....	300,000	....	....	....	....	300,000	....	....
ELBA	223	....	....	....	....	....	....	....	....	....	....
ELBOW LAKE	1,189	....	....	420,000	329,000	....	685,000	....	1,434,000	....	....
ELGIN	737	....	....	....	....	....	....	....	....	....	....
ELIZABETH	149	....	....	105,000	....	....	....	....	105,000	105,000	7,714
ELKO	227	255,000	....	....	....	....	....	....	255,000	....	13,771
ELKTON	143	....	....	130,000	....	....	....	....	130,000	....	....
ELLENDALE	550	285,000	....	....	....	....	....	....	285,000	285,000	....
ELLSWORTH	580	....	....	....	250,000	....	....	370,000	620,000	200,000	....
ELMDALE	131	....	....	....	....	....	....	....	....	....	....
ELMORE	706	....	....	150,000	....	....	....	....	150,000	150,000	....
ELROSA	205	....	....	....	....	....	....	....	....	....	....
ELYSIAN	446	....	17,500	156,875	113,125	....	6,000	....	293,500	35,000	....
EMILY	623	51,000	....	....	....	....	....	....	51,000	....	12,165
EMMONS	438	....	....	....	....	....	....	....	....	....	....
ERHARD	181	....	....	....	....	....	....	....	....	....	....
ERSKINE	422	69,000	....	....	85,000	....	....	....	154,000	....	53,933
EVAN	82	....	....	....	....	....	....	....	....	....	....
EVANSVILLE	566	....	....	....	....	....	....	....	....	....	....
EXCELSIOR	2,378	90,000	....	610,000	60,000	....	....	....	760,000	....	29,304

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
EYOTA	1,468	60,000	....	105,000	440,000	....	....	....	605,000	....	66,070
FAIRFAX	1,274	....	....	....	....	....	....	....	....	....	317,267
FARWELL	74	....	....	....	....	....	....	....	....	....	....
FEDERAL DAM	119	....	....	....	....	....	....	....	....	....	....
FELTON	207	....	....	....	....	....	....	....	....	....	57,923
FERTILE	850	288,000	....	295,675	264,325	....	....	....	848,000	....	....
FIFTY LAKES	302	95,000	....	....	....	....	....	....	95,000	....	4,938
FINLAYSON	244	....	....	....	....	....	....	....	....	....	....
FISHER	411	....	....	286,000	....	....	....	....	286,000	....	....
FLENSBURG	210	....	....	....	....	....	....	....	....	....	....
FLOODWOOD	570	207,000	....	42,000	....	....	....	....	249,000	207,000	....
FLORENCE	53	....	....	....	....	....	....	....	....	....	....
FOLEY	1,883	....	31,775	51,000	755,000	....	....	....	837,775	....	1,187,621
FORADA	170	....	....	....	....	....	....	....	....	....	....
FORESTON	358	....	....	140,000	....	....	....	....	140,000	140,000	....
FORT RIPLEY	89	....	....	....	....	....	....	....	....	....	....
FOSSTON	1,520	80,000	775,000	20,000	445,000	....	385,000	....	1,705,000	305,000	124,829
FOUNTAIN	329	550,000	....	....	....	....	....	....	550,000	170,000	19,000
FOXHOME	161	....	....	....	....	....	....	....	....	....	....
FRANKLIN [RENVILLE]	479	180,000	....	315,000	....	....	....	....	495,000	....	10,995
FRANKLIN [ST. LOUIS]	21	....	....	....	....	....	....	....	....	....	....
FRAZEE	1,172	....	....	420,000	....	....	60,000	....	480,000	....	....
FREEBORN	301	....	....	328,823	....	....	....	....	328,823	....	....
FREEPORT	559	....	....	171,000	105,000	....	....	....	276,000	....	....
FROST	233	....	....	....	....	....	....	....	....	....	....
FULDA	1,216	....	....	....	755,000	....	....	....	755,000	....	4,135
FUNKLEY	15	....	....	....	....	....	....	....	....	....	....
GARFIELD	196	22,000	....	....	....	....	....	....	22,000	....	....
GARRISON	136	....	....	....	....	....	....	....	....	....	....
GARVIN	148	....	....	....	....	....	....	....	....	....	92,487
GARY	200	....	....	172,000	....	....	....	....	172,000	....	....
GAYLORD	1,929	350,000	665,000	990,000	2,675,000	....	....	....	4,680,000	235,000	....
GEM LAKE	440	....	....	....	....	....	....	....	....	....	....
GENEVA	449	....	....	....	....	....	....	....	....	....	....
GENOLA	85	....	....	....	....	....	....	....	....	....	....
GEORGETOWN	106	....	....	....	....	....	....	....	....	....	8,400
GHENT	314	....	....	113,000	....	....	....	....	113,000	....	....
GIBBON	713	210,000	....	....	....	....	....	....	210,000	....	....
GILBERT	1,927	....	....	365,000	....	....	....	....	365,000	....	122,071
GILMAN	197	....	....	....	....	....	....	....	....	....	....
GLENVILLE	780	255,000	....	430,000	....	....	....	....	685,000	....	47,361
GLYNDON	869	....	....	458,740	19,950	....	....	....	478,690	....	451,405
GONVICK	299	....	....	180,000	42,000	....	....	....	222,000	....	....
GOOD THUNDER	564	....	....	360,000	105,000	....	....	....	465,000	....	3,860
GOODHUE	668	....	....	2,950	....	....	65,558	....	68,508	....	....
GOODRIDGE	113	115,000	....	....	....	....	....	....	115,000	115,000	....
GRACEVILLE	665	....	....	....	1,273,000	....	....	....	1,273,000	....	....
GRANADA	376	....	....	....	110,000	....	....	....	110,000	110,000	....
GRAND MARAIS	1,161	....	....	1,143,000	905,000	....	200,000	....	2,248,000	....	....
GRAND MEADOW	969	....	....	20,000	490,000	....	....	....	510,000	140,000	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
GRASSTON	120	....	....	....	....	....	....	....	....
GREEN ISLE	303	323,600	....	....	....	....	....	323,600	....
GREENBUSH	798	....	....	185,000	....	....	....	185,000	8,842
GREENFIELD	1,476	....	....	463,000	....	....	....	463,000	5,031
GREENWALD	207	....	....	....	....	....	....	....	....
GREENWOOD	602	....	....	160,000	....	....	....	160,000	....
GREY EAGLE	357	25,854	....	180,000	....	....	....	205,854	180,000
GROVE CITY	581	10,000	....	....	260,000	....	....	270,000	....
GRYGLA	221	42,738	....	162,435	....	49,827	....	255,000	....
GULLY	128	....	....	....	....	....	....	....	....
HACKENSACK	242	....	....	570,000	....	....	....	570,000	570,000
HADLEY	92	....	....	....	....	....	....	....	....
HALLOCK	1,302	90,000	5,000	735,000	955,000	15,000	....	1,800,000	1,690,000
HALMA	71	....	....	....	....	....	....	....	....
HALSTAD	610	....	40,000	616,000	910,000	....	45,000	1,611,000	1,350,000
HAMBURG	492	103,000	....	435,750	....	....	....	538,750	175,000
HAMMOND	206	....	....	....	63,000	....	....	63,000	....
HAMPTON	373	....	....	70,000	....	....	....	70,000	....
HANCOCK	718	....	....	10,000	126,000	....	....	136,000	7,200
HANLEY FALLS	245	....	....	455,000	....	....	....	455,000	15,159
HANOVER	863	....	95,000	73,000	....	....	....	168,000	....
HANSKA	446	....	....	275,000	....	....	....	275,000	....
HARDING	76	....	....	....	....	....	....	....	....
HARDWICK	232	31,000	....	....	....	....	....	31,000	....
HARMONY	1,088	....	....	780,000	....	....	....	780,000	770,000
HARRIS	876	....	....	300,000	....	....	....	300,000	300,000
HARTLAND	266	10,000	....	....	260,000	....	....	270,000	....
HATFIELD	64	....	....	....	....	....	....	....	....
HAWLEY	1,633	....	....	855,000	300,000	213,000	840,000	2,208,000	238,030
HAYFIELD	1,290	....	....	1,720,000	255,000	....	....	1,975,000	73,723
HAYWARD	244	....	....	95,000	....	....	....	95,000	....
HAZEL RUN	80	....	....	....	....	....	....	....	....
HECTOR	1,148	....	....	2,325,000	....	....	....	2,325,000	230,000
HEIDELBERG	73	....	....	....	....	....	....	....	....
HENDERSON	748	80,000	....	555,000	....	....	....	635,000	70,789
HENDRICKS	682	45,000	....	....	....	....	....	45,000	212,467
HENDRUM	308	145,000	....	99,000	....	....	....	244,000	....
HENNING	737	....	147,000	....	....	....	....	147,000	....
HENRIETTE	80	....	....	....	....	....	....	....	....
HERMAN	479	....	....	566,000	....	....	....	566,000	....
HERON LAKE	780	8,800	....	....	465,000	....	....	473,800	280,000
HEWITT	267	....	....	80,600	....	....	....	80,600	375,356
HILL CITY	467	....	....	310,000	230,963	....	....	540,963	130,000
HILLMAN	44	....	....	....	....	....	....	....	....
HILLS	608	13,800	....	....	....	....	....	13,800	24,535
HILLTOP	749	....	175,000	....	....	....	....	175,000	....
HINCKLEY	947	300,000	688,000	....	330,000	....	....	1,318,000	195,000
HITTERDAL	242	....	....	....	....	....	....	....	....
HOFFMAN	636	40,000	....	....	....	....	....	40,000	....
HOKAH	692	....	....	....	415,000	....	....	415,000	260,000

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
HOLDINGFORD	559	....	....	340,000	645,000	....	....	900,000	1,885,000	....	....
HOLLAND	215	....	....	....	....	....	....	....	....	....	....
HOLLANDALE	290	....	....	....	....	....	....	....	....	....	....
HOLLOWAY	122	....	....	11,000	....	....	....	....	11,000	....	....
HOLT	85	....	....	....	....	....	....	....	....	....	....
HOUSTON	1,015	....	....	290,000	....	....	....	....	290,000	....	680,769
HOWARD LAKE	1,354	1,207,000	155,000	733,329	....	....	....	....	2,095,329	....	144,195
HOYT LAKES	2,339	400,000	....	....	....	....	....	....	400,000	....	150,000
HUMBOLDT	72	....	....	....	....	....	....	....	....	....	....
IHLEN	98	....	....	....	....	....	....	....	....	....	....
IONA	156	....	....	....	....	....	....	....	....	....	....
IRON JUNCTION	133	....	....	....	....	....	....	....	....	....	35,664
IRONTON	558	....	....	100,000	49,000	....	....	....	149,000	....	....
ISANTI	1,531	539,749	60,000	486,000	....	....	35,028	....	1,120,777	....	....
ISLAND VIEW	150	....	....	....	....	....	....	....	....	....	....
ISLE	570	960,000	....	....	....	....	25,000	....	985,000	555,000	266,552
IVANHOE	746	....	....	....	....	....	....	....	....	....	189,703
JANESVILLE	1,976	....	....	415,000	462,000	....	65,000	950,000	1,892,000	....	62,332
JASPER	596	....	....	....	....	....	....	....	....	....	23,919
JEFFERS	446	....	....	128,000	....	....	....	....	128,000	....	....
JENKINS	267	....	....	....	....	....	....	....	....	....	....
JOHNSON	45	....	....	....	....	....	....	....	....	....	....
KANDIYOHI	511	340,000	....	....	....	....	....	....	340,000	....	....
KARLSTAD	876	8,000	....	1,156,000	1,100,000	....	490,000	....	2,754,000	1,030,000	180,597
KASOTA	658	....	....	123,000	....	....	....	....	123,000	....	....
KEEWATIN	1,112	....	....	....	....	....	....	....	....	....	....
KELLIHER	352	6,000	....	115,000	....	....	....	....	121,000	....	9,728
KELLOGG	423	....	....	....	....	....	....	....	....	....	....
KENNEDY	334	335,000	....	170,000	....	....	....	....	505,000	335,000	17,407
KENNETH	80	....	....	28,658	....	....	....	....	28,658	....	....
KENSINGTON	292	2,000	....	....	....	....	....	....	2,000	....	....
KENT	133	....	....	....	....	....	....	....	....	....	....
KENYON	1,555	135,000	115,000	1,560,000	790,000	....	....	....	2,600,000	645,000	....
KERKHOVEN	736	....	....	....	236,000	....	....	....	236,000	....	....
KERRICK	54	....	....	....	....	....	....	....	....	....	....
KETTLE RIVER	188	....	....	....	181,000	....	....	....	181,000	....	....
KIESTER	603	300,000	....	....	....	....	....	....	300,000	300,000	....
KILKENNY	167	....	....	....	....	....	....	....	....	....	....
KIMBALL	698	36,000	25,000	30,000	160,000	....	....	....	251,000	....	44,880
KINBRAE	18	....	....	....	....	....	....	....	....	....	....
KINGSTON	131	....	....	....	....	....	....	....	....	....	....
KINNEY	252	....	....	....	....	....	....	....	....	....	....
LA PRAIRIE	446	....	135,761	200,000	....	....	....	....	335,761	....	....
LA SALLE	96	....	....	42,000	....	....	....	....	42,000	....	....
LAFAYETTE	459	....	120,000	....	....	....	....	....	120,000	....	....
LAKE BENTON	695	455,000	....	....	....	....	....	....	455,000	....	140,023
LAKE BRONSON	270	....	....	96,000	....	....	....	....	96,000	....	....
LAKE CRYSTAL	2,092	180,000	275,000	....	....	....	645,000	....	1,100,000	285,000	242,363
LAKE HENRY	90	....	....	....	....	....	....	....	....	....	....
LAKE LILLIAN	223	....	....	97,000	....	....	....	....	97,000	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
LAKE PARK	641	60,000	....	....	870,000	....	....	930,000	....	....
LAKE SHORE	699	500,000	....	135,000	....	....	....	635,000	....	452,698
LAKE ST. CROIX BEACH	1,086	....	....	285,000	....	....	....	285,000	....	25,200
LAKE WILSON	317	25,000	....	10,000	....	....	....	35,000	....	....
LAKEFIELD	1,675	....	....	320,000	595,000	....	....	915,000	....	21,842
LAKELAND	1,997	....	....	2,390,000	....	....	....	2,390,000	....	....
LAKELAND SHORES	293	....	....	395,000	....	....	....	395,000	....	....
LAMBERTON	971	....	....	400,000	235,000	....	505,000	1,140,000	....	40,071
LANCASTER	341	....	....	507,000	....	....	....	507,000	....	....
LANDFALL	667	....	....	....	....	....	....	....	....	....
LANESBORO	855	....	....	665,000	....	....	85,000	750,000	....	....
LAPORTE	98	....	....	....	....	....	....	....	....	....
LASTRUP	111	....	....	....	....	....	....	....	....	....
LE CENTER	2,036	....	....	....	....	....	....	....	....	398,189
LENGBY	112	....	....	....	....	....	....	....	....	....
LEONARD	24	....	....	....	....	....	....	....	....	....
LEONIDAS	67	....	....	....	....	....	....	....	....	....
LEROY	902	1,000	....	....	195,000	....	....	196,000	195,000	....
LESTER PRAIRIE	1,196	495,000	....	....	....	....	....	495,000	....	....
LEWISTON	1,308	65,000	....	60,000	....	....	....	125,000	....	114,290
LEWISVILLE	254	220,000	....	....	....	....	....	220,000	220,000	32,000
LEXINGTON	2,289	....	....	895,000	....	....	....	895,000	....	2,394
LILYDALE	501	....	....	25,000	....	....	....	25,000	....	....
LINDSTROM	2,499	....	75,000	2,770,000	1,205,000	....	....	4,050,000	....	80,000
LISMORE	246	....	....	....	....	....	....	....	....	....
LITTLEFORK	842	....	....	397,000	207,000	....	42,036	646,036	....	6,165
LONG BEACH	202	....	....	....	....	....	....	....	....	....
LONG LAKE	1,985	6,000	1,890,000	529,000	445,000	....	....	2,870,000	1,235,000	69,420
LONGVILLE	226	....	....	....	684,067	....	....	684,067	....	....
LONSDALE	1,289	60,000	....	250,000	490,000	....	....	800,000	....	....
LORETTO	419	....	....	455,000	....	....	....	455,000	....	....
LOUISBURG	41	....	....	....	....	....	....	....	....	....
LOWRY	231	26,000	....	....	....	....	....	26,000	....	....
LUCAN	233	....	....	109,000	....	....	....	109,000	....	....
LYLE	502	....	....	200,000	176,900	....	....	1,026,900	....	18,129
LYND	309	58,798	....	....	146,202	....	....	205,000	205,000	40,000
MABEL	750	....	....	260,000	1,475,000	....	37,500	1,772,500	290,000	8,690
MADELIA	2,233	....	335,000	286,819	903,181	....	....	1,525,000	....	73,042
MADISON	1,936	380,000	....	430,000	920,000	....	....	1,730,000	320,000	156,003
MADISON LAKE	646	171,000	....	610,000	25,000	....	....	806,000	470,000	26,553
MAGNOLIA	152	....	....	91,000	....	....	....	91,000	....	4,400
MAHNOHEN	1,158	....	....	1,610,000	....	....	....	1,610,000	....	....
MANCHESTER	66	....	....	....	....	....	....	....	....	....
MANHATTAN BEACH	61	....	....	....	....	....	....	....	....	....
MANTORVILLE	899	20,000	....	150,000	305,000	....	....	475,000	....	16,596
MAPLE LAKE	1,401	....	400,000	1,537,000	965,000	....	....	2,902,000	....	....
MAPLE PLAIN	2,049	135,000	615,000	530,000	10,000	....	....	1,290,000	....	75,000
MAPLETON	1,556	....	25,000	....	806,000	....	....	831,000	....	....
MAPLEVIEW	204	....	....	....	....	....	....	....	....	49,181
MARBLE	616	....	....	....	....	....	....	....	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER			
MARIETTA	208	.....	.....	195,000	.....	.....	.....	195,000	.....	.....
MARINE ON ST. CROIX	602	.....	.....	.....	.....	.....	.....	.....	.....	.....
MAYER	483	20,000	.....	.....	.....	.....	.....	20,000	.....	.....
MAYNARD	422	.....	135,000	.....	536,000	.....	.....	671,000	.....	184,414
MAZEPPA	727	.....	.....	.....	500,000	.....	.....	500,000	.....	.....
MC GRATH	60	.....	.....	.....	.....	.....	.....	.....	.....	.....
MC GREGOR	371	.....	.....	.....	111,000	.....	.....	111,000	.....	39,707
MC INTOSH	673	295,000	.....	.....	.....	.....	.....	295,000	.....	12,376
MC KINLEY	118	.....	.....	.....	.....	.....	.....	.....	.....	.....
MEADOWLANDS	90	.....	.....	.....	.....	.....	.....	.....	.....	.....
MEDFORD	737	15,000	.....	1,120,000	15,000	.....	.....	1,150,000	.....	3,900
MEDICINE LAKE	386	.....	.....	.....	.....	.....	.....	.....	.....	.....
MEIRE GROVE	122	.....	.....	.....	.....	.....	.....	.....	.....	.....
MENAHGA	1,075	769,500	.....	.....	50,400	.....	.....	819,900	50,400	238,860
MENDOTA	164	.....	.....	110,000	.....	.....	.....	110,000	.....	.....
MENTOR	185	.....	.....	.....	.....	.....	.....	.....	.....	.....
MIDDLE RIVER	286	.....	.....	.....	.....	.....	.....	.....	.....	50,000
MIESVILLE	135	.....	.....	.....	.....	.....	.....	.....	.....	.....
MILACA	2,234	110,000	200,000	705,000	440,000	.....	.....	1,455,000	385,000	271,092
MILAN	349	.....	.....	.....	.....	.....	.....	.....	.....	.....
MILLERVILLE	103	.....	.....	.....	.....	.....	.....	.....	.....	.....
MILLVILLE	162	.....	.....	.....	.....	.....	.....	.....	.....	.....
MILROY	298	.....	.....	100,000	.....	.....	.....	100,000	100,000	5,282
MILTONA	213	.....	.....	.....	30,000	.....	.....	30,000	.....	.....
MINNEISKA	137	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNEOTA	1,424	170,000	.....	.....	1,975,000	.....	.....	2,145,000	880,000	.....
MINNESOTA CITY	258	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNESOTA LAKE	678	.....	.....	295,000	.....	.....	.....	295,000	.....	1,385
MINNETONKA BEACH	571	.....	.....	.....	.....	.....	.....	.....	.....	.....
MIZPAH	97	.....	.....	.....	.....	.....	.....	.....	.....	.....
MONTGOMERY	2,395	.....	.....	1,400,000	.....	.....	.....	1,400,000	.....	31,909
MONTROSE	1,016	.....	.....	.....	260,000	.....	.....	260,000	.....	477,152
MOOSE LAKE	1,371	125,000	40,000	.....	30,000	.....	.....	195,000	.....	23,495
MORGAN	962	.....	22,000	.....	520,000	.....	.....	542,000	.....	53,587
MORRISTOWN	791	110,000	.....	.....	330,000	.....	.....	440,000	110,000	.....
MORTON	445	.....	.....	.....	115,000	.....	.....	115,000	.....	.....
MOTLEY	443	.....	.....	87,000	59,000	.....	.....	146,000	.....	23,742
MOUNTAIN LAKE	1,902	780,000	.....	490,000	565,000	.....	550,000	2,385,000	.....	139,159
MURDOCK	280	155,000	.....	15,000	.....	.....	.....	170,000	155,000	.....
MYRTLE	71	.....	.....	.....	.....	.....	.....	.....	.....	.....
NASHUA	60	.....	.....	.....	.....	.....	.....	.....	.....	.....
NASHWAIK	1,015	413,000	.....	.....	.....	.....	.....	413,000	.....	.....
NASSAU	83	.....	.....	.....	.....	.....	.....	.....	.....	.....
NELSON	175	10,285	.....	.....	.....	.....	.....	10,285	.....	17,197
NERSTRAND	208	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEVIS	381	45,000	.....	185,000	.....	.....	.....	230,000	185,000	.....
NEW AUBURN	364	.....	.....	.....	.....	.....	.....	.....	.....	135,000
NEW GERMANY	358	.....	80,000	65,000	.....	.....	.....	145,000	.....	.....
NEW LONDON	988	170,000	.....	.....	.....	.....	.....	170,000	.....	81,500
NEW MARKET	224	460,000	.....	.....	.....	.....	.....	460,000	.....	50,065

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
NEW MUNICH	315	....	....	95,000	....	....	....	95,000	....	....
NEW RICHLAND	1,200	....	....	....	384,000	....	....	1,419,000	195,000	67,920
NEW TRIER	99	....	....	....	....	....	....	....	....	26,679
NEW YORK MILLS	951	126,000	....	90,000	365,000	....	27,000	608,000	....	....
NEWFOLDEN	343	....	....	....	....	....	....	....	....	115,558
NICOLLET	798	....	17,000	....	....	....	....	17,000	....	....
NIELSVILLE	98	....	....	....	90,000	....	....	90,000	....	....
NIMROD	79	....	....	....	....	....	....	....	....	....
NISSWA	1,413	500,000	....	....	....	....	....	350,000	850,000	2,492,057
NORCROSS	84	....	....	....	....	....	....	....	....	....
NORTH BRANCH	1,950	60,000	905,000	2,145,000	595,000	....	400,000	4,105,000	275,000	65,000
NORTH REDWOOD	206	....	....	110,000	....	....	....	110,000	....	....
NORTHOME	294	23,665	....	....	235,000	....	....	258,665	....	....
NORTHROP	278	35,000	....	....	35,000	....	....	70,000	....	....
NORWOOD	1,344	80,000	....	135,000	590,000	....	....	805,000	....	....
ODESSA	154	....	....	....	....	....	....	....	....	....
ODIN	99	....	....	....	....	....	....	....	....	....
OGEMA	160	....	....	....	....	....	....	....	....	54,718
OGILVIE	519	....	85,000	....	95,000	....	....	405,000	585,000	....
OKABENA	220	225,000	....	....	....	....	....	225,000	225,000	....
OKLEE	438	....	....	....	....	....	....	1,130,000	1,130,000	....
ONAMIA	692	495,000	....	....	....	....	....	495,000	....	....
ORMSBY	158	....	....	....	....	....	....	....	....	....
ORONOCO	769	....	....	....	....	....	....	....	....	....
ORR	263	....	....	....	....	....	....	520,000	520,000	....
ORTONVILLE	2,179	810,000	....	200,000	2,455,000	....	1,400,000	4,865,000	....	234,892
OSAKIS	1,257	570,000	125,000	5,000	....	....	....	700,000	....	12,745
OSLO	362	....	....	946,000	....	....	....	946,000	940,000	....
OSTRANDER	276	57,000	....	....	....	....	....	57,000	....	5,000
OTTERTAIL	320	....	....	....	....	....	....	....	....	....
PALISADE	144	....	....	....	....	....	....	....	....	....
PARKERS PRAIRIE	949	....	....	195,000	....	....	....	73,082	268,082	5,099
PAYNESVILLE	2,278	2,170,000	....	525,000	4,125,000	....	136,000	6,956,000	2,660,000	739,958
PEASE	179	....	....	....	....	....	....	....	....	....
PELICAN RAPIDS	1,888	....	120,000	662,000	1,700,000	....	....	2,482,000	1,565,000	130,155
PEMBERTON	231	....	....	....	....	....	....	....	....	72,159
PENNOCK	485	15,000	....	....	....	....	....	15,000	....	....
PEQUOT LAKES	856	....	....	....	265,000	....	25,000	290,000	....	5,016
PERHAM	2,109	1,055,000	95,000	95,000	1,737,500	....	....	2,982,500	....	48,491
PERLEY	133	....	....	....	....	....	....	....	....	....
PETERSON	257	....	....	....	....	....	....	....	....	42,000
PIERZ	1,012	30,000	....	460,000	....	....	....	490,000	....	....
PILLAGER	304	....	....	....	335,000	....	....	735,000	....	232,852
PINE ISLAND	2,144	....	365,000	2,375,000	267,000	....	....	3,007,000	....	17,848
PINE RIVER	855	380,000	....	....	....	....	....	380,000	350,000	4,131
PINE SPRINGS	434	....	....	....	....	....	....	....	....	....
PLATO	355	....	55,000	321,000	....	....	....	376,000	....	....
PLEASANT LAKE	101	....	....	....	....	....	....	....	....	....
PLUMMER	274	110,000	....	....	....	....	450,000	560,000	110,000	....
PORTER	211	....	....	91,803	....	....	....	91,803	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
PRESTON	1,530	70,000	60,000	120,000	730,000	....	....	980,000	....	743,000
PRINSBURG	498	....	....	....	....	....	....	....	....	....
QUAMBA	125	....	....	....	....	....	....	....	....	....
RACINE	293	....	....	....	....	....	....	....	....	35,993
RANDALL	575	....	....	....	....	....	240,000	980,000	....	....
RANDOLPH	331	....	....	....	....	....	....	....	....	....
RANIER	202	....	....	114,082	....	....	....	114,082	....	....
RAYMOND	660	....	....	500,000	....	....	....	500,000	....	....
RED LAKE FALLS	1,494	80,000	....	1,435,000	324,000	....	....	1,839,000	360,000	2,497
REGAL	49	....	....	....	....	....	....	....	....	....
REMER	339	....	....	....	250,000	....	....	250,000	185,000	....
RENVILLE	1,309	375,000	....	495,000	165,000	....	925,000	1,960,000	375,000	....
REVERE	114	....	....	....	....	....	....	....	....	....
RICE	624	230,000	75,600	100,000	605,000	....	....	1,010,600	100,000	4,948
RICHMOND	995	....	....	....	366,000	....	....	366,000	....	....
RICHVILLE	122	....	....	....	....	....	....	....	....	....
RIVERTON	124	....	....	....	....	....	....	....	....	....
ROCK CREEK	1,047	....	....	....	....	....	....	....	....	20,000
ROCKVILLE	578	85,000	....	6,000	....	....	....	91,000	....	28,910
ROGERS	707	....	175,000	1,965,000	22,000	....	....	2,162,000	....	....
ROLLINGSTONE	709	....	....	652,000	55,000	....	5,000	712,000	....	506
RONNEBY	58	....	....	....	....	....	....	....	....	....
ROOSEVELT	181	....	....	....	....	....	....	....	....	....
ROSCOE	141	....	....	20,000	....	....	....	20,000	....	....
ROSE CREEK	364	....	....	50,000	....	....	....	50,000	....	....
ROSEAU	2,448	1,966,211	....	140,000	35,000	....	530,000	2,671,211	105,000	295,036
ROTHSAY	441	....	....	....	275,000	....	....	275,000	....	....
ROUND LAKE	463	....	....	440,000	184,600	....	....	624,600	290,000	8,082
ROYALTON	806	120,000	70,000	110,000	365,000	....	....	665,000	120,000	256,000
RUSH CITY	1,509	....	1,490,000	820,000	130,000	....	15,000	2,455,000	1,590,000	45,000
RUSHFORD	1,598	195,000	479,063	675,000	....	....	....	1,349,063	....	87,712
RUSHFORD VILLAGE	605	33,333	....	105,000	....	....	....	138,333	....	14,063
RUSHMORE	382	....	....	490,000	....	....	....	490,000	....	....
RUSSELL	394	....	....	....	....	....	....	....	....	155,450
RUTHTON	330	....	....	....	590,000	....	....	590,000	250,000	....
RUTLEDGE	150	....	....	....	....	....	....	....	....	....
SABIN	500	....	....	541,000	....	....	....	541,000	....	....
SACRED HEART	600	80,000	....	....	15,000	....	....	95,000	....	....
SANBORN	457	....	....	315,000	....	....	....	315,000	....	....
SANDSTONE	2,034	....	5,000	56,000	2,645,000	....	460,000	3,166,000	....	....
SARGEANT	78	....	....	....	....	....	....	....	....	....
SCANLON	870	5,000	....	....	....	....	....	5,000	....	....
SEAFORTH	87	....	....	....	....	....	....	....	....	....
SEBEKA	659	....	....	....	120,000	....	....	120,000	....	....
SEDAN	63	....	....	....	....	....	....	....	....	....
SHAFFER	375	....	....	....	285,000	....	....	285,000	....	10,000
SHELLY	221	....	....	....	....	....	75,000	75,000	....	....
SHERBURN	1,102	110,000	....	415,000	70,000	....	925,000	1,520,000	....	107,179
SHEVLIN	154	....	....	....	....	....	....	....	....	....
SILVER BAY	1,883	....	....	....	....	....	....	....	....	302,167

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
SILVER LAKE	763	....	....	25,000	764,000	....	....	....	789,000	....	10,000
SKYLINE	342	....	....	....	....	....	....	....	....	....	....
SLAYTON	2,145	40,000	55,000	440,000	....	....	....	....	535,000	....	236,103
SOBIESKI	198	....	....	....	....	....	....	....	....	....	36,151
SOLWAY	72	....	....	....	....	....	....	....	....	....	....
SOUTH HAVEN	194	....	....	25,000	....	....	....	....	25,000	....	....
SPICER	1,039	20,000	....	189,286	435,000	....	....	....	644,286	145,000	290,683
SPRING GROVE	1,228	1,235,000	....	10,000	1,245,000	....	....	....	2,490,000	....	3,723
SPRING HILL	77	....	....	....	....	....	....	....	....	....	....
SPRING PARK	1,524	....	1,900,000	....	320,000	....	....	....	2,220,000	320,000	13,529
SPRING VALLEY	2,454	....	120,000	470,000	1,635,000	....	525,000	....	2,750,000	530,000	....
SPRINGFIELD	2,176	581,000	600,000	....	....	....	....	....	1,181,000	265,000	1,032,783
SQUAW LAKE	138	....	....	....	....	....	....	....	....	....	....
ST. ANTHONY [STEARNS]	81	....	....	....	....	....	....	....	....	....	....
ST. BONIFACIUS	1,191	....	....	319,000	150,000	....	....	....	469,000	....	....
ST. CLAIR	634	....	....	....	139,000	....	....	....	139,000	....	29,817
ST. FRANCIS	2,615	....	....	....	1,355,000	....	....	....	1,355,000	860,000	....
ST. HILAIRE	295	38,000	....	....	....	....	....	....	38,000	....	....
ST. LEO	110	....	....	....	....	....	....	....	....	....	30,635
ST. MARTIN	277	....	....	90,000	....	....	....	....	90,000	....	45,000
ST. MARY'S POINT	338	....	....	....	....	....	....	....	....	....	....
ST. ROSA	75	....	....	....	....	....	....	....	....	....	....
ST. STEPHEN	619	269,627	....	....	....	....	....	....	269,627	....	....
ST. VINCENT	114	....	....	....	....	....	....	....	....	....	....
STACY	1,097	335,000	....	265,000	....	....	....	120,000	720,000	....	....
STARBUCK	1,145	460,000	408,000	....	305,000	....	110,000	....	1,283,000	365,000	....
STEEN	179	....	....	....	....	....	....	....	....	....	35,544
STEPHEN	706	....	....	60,000	123,000	....	125,000	....	308,000	....	22,494
STEWART	564	....	....	35,000	435,000	....	....	....	470,000	....	6,510
STOCKTON	538	....	....	179,000	....	....	....	....	179,000	....	9,695
STORDEN	281	435,000	....	....	100,000	....	....	....	535,000	....	....
STRANDQUIST	96	....	....	....	....	....	....	....	....	....	....
STRATHCONA	39	....	....	....	....	....	....	....	....	....	....
STURGEON LAKE	232	....	....	....	....	....	....	....	....	....	22,773
SUNBURG	117	....	....	....	....	....	....	....	....	....	....
SUNFISH LAKE	421	....	....	265,000	....	....	....	....	265,000	....	....
SWANVILLE	322	....	....	....	....	....	....	....	....	....	....
TACONITE	310	....	....	....	....	....	....	....	....	....	....
TAMARACK	50	....	....	....	....	....	....	....	....	....	....
TAOPI	82	....	....	....	....	....	....	....	....	....	....
TAUNTON	176	....	....	....	....	....	....	....	....	....	114,862
TAYLORS FALLS	704	....	....	60,000	400,000	....	....	220,000	680,000	....	53,345
TENNEY	4	....	....	....	....	....	....	....	....	....	....
TENSTRIKE	183	....	....	....	....	....	....	....	....	....	....
THOMSON	131	157,800	....	....	....	....	....	....	157,800	....	....
TINTAH	72	....	....	....	....	....	....	....	....	....	108,000
TONKA BAY	1,472	....	....	840,000	....	....	....	....	840,000	....	16,520
TOWER	499	266,000	....	....	....	....	....	....	266,000	....	73,124
TRACY	2,054	25,000	....	805,000	1,845,000	....	....	....	2,675,000	....	47,747
TRAIL	65	....	....	....	....	....	....	....	....	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

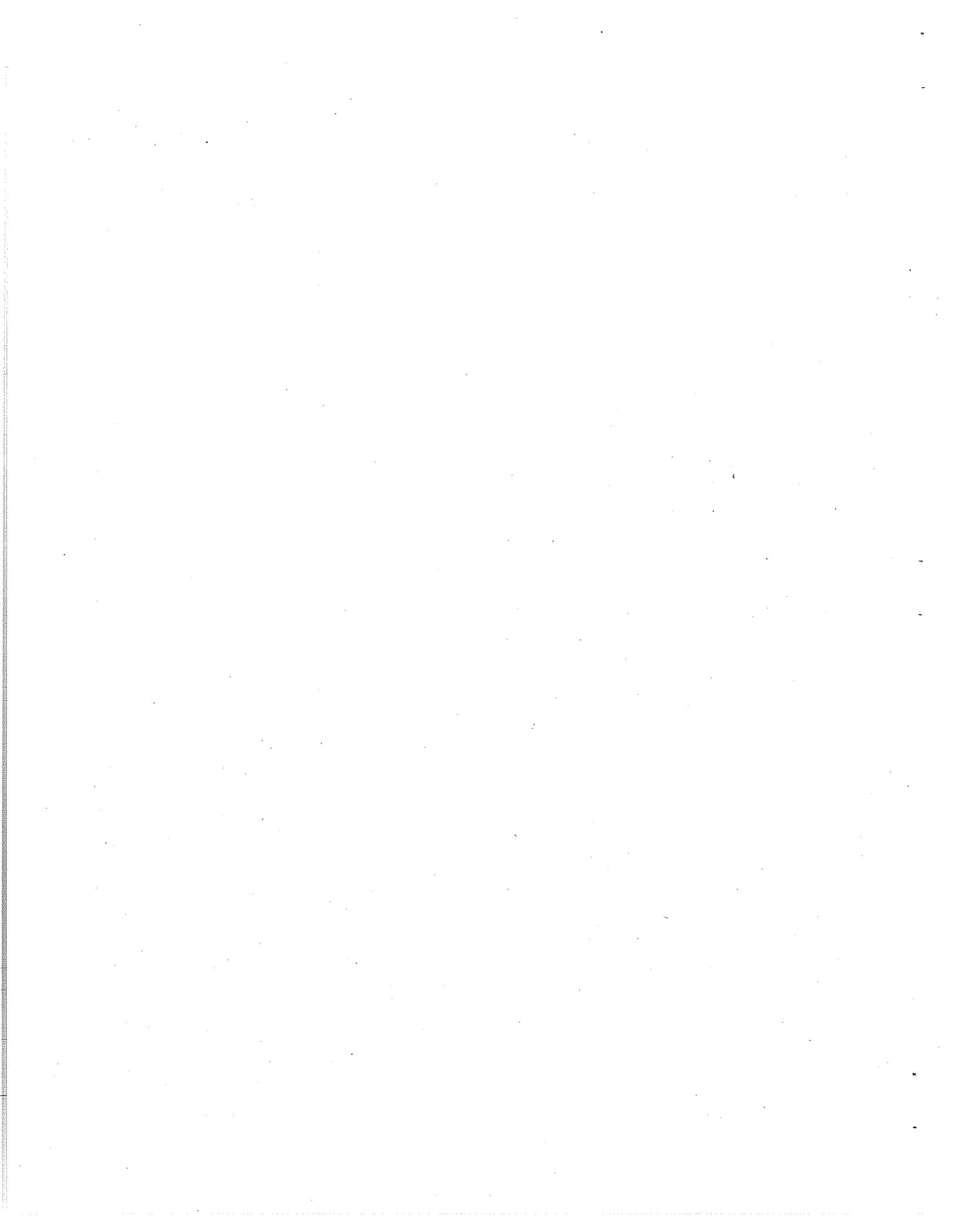
NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER			
TRIMONT	750	140,000	35,000	420,000	30,000	....	....	625,000	420,000	141,791
TROMMALD	80	....	....	....	....	....	....	....	....	6,471
TROSKY	121	....	....	....	....	....	....	....	....	5,645
TRUMAN	1,290	....	135,000	95,000	850,000	....	890,000	1,970,000	1,055,000	25,130
TURTLE RIVER	62	....	....	....	....	....	....	....	....	....
TWIN LAKES	152	....	....	....	....	....	....	....	....	....
TWIN VALLEY	821	....	....	120,000	245,000	....	....	365,000	245,000	....
TYLER	1,251	105,000	....	....	1,500,000	....	100,000	1,705,000	95,000	348,393
ULEN	553	....	....	125,000	755,000	....	....	880,000	420,000	52,105
UNDERWOOD	282	....	....	....	....	....	....	....	....	23,120
UPSALA	370	....	90,000	....	....	....	....	90,000	....	....
URBANK	71	....	....	....	....	....	....	....	....	....
UTICA	219	33,000	....	56,000	....	....	....	89,000	....	....
VERGAS	288	....	....	....	....	....	....	....	....	42,803
VERMILLION	510	....	....	610,000	....	....	....	610,000	....	....
VERNDALE	560	....	....	....	281,567	....	....	281,567	....	....
VERNON CENTER	338	....	....	230,000	21,000	....	....	251,000	....	13,967
VESTA	299	160,000	....	....	....	....	....	160,000	160,000	....
VICTORIA	2,497	645,000	....	4,005,000	....	....	....	4,650,000	....	276,300
VIKING	101	....	....	....	....	....	....	....	....	....
VILLARD	246	....	....	....	....	....	....	....	....	34,145
VINING	84	....	....	....	....	....	....	....	....	....
WABASHA	2,370	....	....	1,273,500	445,000	....	....	1,718,500	....	....
WABASSO	678	131,750	45,000	137,000	....	....	....	313,750	....	....
WAHKON	195	....	....	100,000	....	....	....	100,000	....	....
WALDORF	246	....	....	....	....	....	....	....	....	26,831
WALKER	936	1,382,000	170,000	....	....	....	....	1,552,000	....	....
WALNUT GROVE	622	....	....	79,000	24,686	....	....	103,686	....	....
WALTERS	85	....	....	....	....	....	....	....	....	....
WALTHAM	170	110,000	....	....	....	....	....	110,000	110,000	....
WANAMINGO	851	250,000	....	10,000	....	....	....	260,000	....	....
WANDA	102	....	....	....	....	....	....	....	....	....
WARBA	137	....	....	....	....	....	....	....	....	....
WARREN	1,797	200,000	....	428,000	....	....	280,000	908,000	....	212,884
WARROAD	1,687	....	305,000	1,975,000	2,241,700	900,000	3,790,000	9,211,700	1,745,000	530,124
WATERTOWN	2,429	100,000	175,000	770,000	....	....	350,000	1,395,000	....	....
WATERVILLE	1,779	....	....	2,635,000	1,360,000	....	....	3,995,000	....	16,624
WATKINS	852	....	70,000	....	1,447,000	....	....	1,517,000	....	6,203
WATSON	209	....	....	30,000	....	....	....	30,000	....	22,000
WAUBUN	382	....	140,000	....	....	....	....	140,000	140,000	....
WAVERLY	593	....	....	913,933	11,000	....	....	924,933	....	....
WELCOME	788	....	....	....	....	....	....	....	....	60,149
WELLS	2,456	450,000	165,000	240,000	....	....	....	855,000	....	41,832
WENDELL	157	....	....	....	....	....	....	....	....	....
WEST CONCORD	876	65,000	....	....	....	....	....	65,000	....	....
WEST UNION	83	....	....	....	....	....	....	....	....	....
WESTBROOK	849	....	....	365,000	....	....	....	365,000	365,000	....
WESTPORT	47	....	....	....	....	....	....	....	....	....
WHALAN	91	....	....	....	....	....	....	....	....	....
WHEATON	1,607	300,000	....	985,000	360,000	....	....	1,645,000	....	12,295

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
WILDER	79	....	....	....	....	....	....	....	....	89,000
WILLERNIE	584	50,000	....	....	....	....	....	50,000	....	905
WILLIAMS	212	....	....	....	....	....	....	....	....	....
WILLOW RIVER	283	....	....	....	....	....	....	....	....	42,906
WILMONT	350	....	....	....	267,554	....	....	267,554	....	....
WILTON	171	....	....	....	....	....	....	....	....	....
WINGER	167	....	....	....	....	....	....	....	....	137,000
WINNEBAGO	1,567	....	....	650,000	1,250,000	....	15,000	1,915,000	....	13,656
WINSTED	1,585	....	....	1,425,000	875,000	....	....	2,300,000	....	80,000
WINTHROP	1,280	....	....	235,000	890,000	....	215,000	1,340,000	580,000	....
WINTON	164	....	....	25,000	....	....	....	25,000	....	....
WOLF LAKE	33	....	....	....	....	....	....	....	....	....
WOLVERTON	157	....	....	....	80,448	....	....	80,448	....	75,279
WOOD LAKE	407	....	....	....	205,000	....	....	205,000	....	10,175
WOODLAND	495	....	....	....	....	....	....	....	....	....
WOODSTOCK	158	20,276	....	72,740	....	....	....	93,016	....	6,821
WRENSHALL	299	45,000	....	....	....	....	....	45,000	....	....
WRIGHT	143	....	....	....	....	....	....	....	....	....
WYKOFF	496	....	....	160,070	120,000	....	485,000	765,070	....	228
WYOMING	2,220	....	300,000	855,000	425,000	....	....	1,580,000	....	....
YOUNG AMERICA	1,374	....	....	1,885,000	259,000	....	....	2,144,000	....	64,935
ZEMPLE	61	....	....	....	....	....	....	....	....	....
ZIMMERMAN	1,421	123,000	280,000	353,500	....	....	....	756,500	....	648,254
ZUMBRO FALLS	239	....	....	....	360,000	....	....	360,000	....	....
ZUMBROTA	2,324	575,000	100,000	160,000	225,000	....	....	1,060,000	575,000	....
TOTAL	418,964	56,322,959	29,756,019	123,127,584	113,950,709	970,000	19,355,322	17,508,082	360,990,675	49,164,405	27,994,461

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.



DEFINITION OF TERMS

BORROWING - Includes the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expense.

CAPITAL OUTLAY - The purchase or construction of buildings, permanent improvements, equipment, machinery and land. Capital outlay varies from year to year based on the needs and resources of the cities.

CAPITAL OUTLAY FOR ENTERPRISE FUNDS - Expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset. An example of this fund type is a street improvement fund.

CHARGES FOR SERVICES - Fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

CURRENT EXPENDITURES - Expenditures which benefit the current fiscal period. Expenditures included in this definition are salaries, pension contributions, operating expenses, etc.

DEBT SERVICE FUNDS - A fund to account for the collection of resources and payment of long-term debt principal and interest. An example of this fund type is the 1991 improvement bond.

ENTERPRISE FUNDS - A fund established to account for operations financed and operated in a manner similar to private business, e.g., water, sewer, electric utilities, hospitals. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - Receipts from the payment of penalties for law violations, non-observance of contracts and forfeited deposits.

FRANCHISE TAXES - Proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT - Expenditures related to the administration of the governmental unit.

DEFINITION OF TERMS

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service and capital projects.

GRAVEL TAX - A tax imposed only by the county for aggregate material removal. A percentage is shared with towns and cities to be expended for streets and highways.

HRA AND ECONOMIC DEVELOPMENT - Expenditures associated with planning and providing adequate housing and redevelopment of substandard physical facilities. Expenditures directed toward developing an area or providing assistance and opportunity to persons and business for such development.

INTEREST EARNINGS - Includes interest earned on checking and savings accounts, CD's, money market funds, and Treasury Bonds and bills.

LICENSES AND PERMITS - Includes receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, buildings permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - Expenditures include all expenses that were not allocated to a specific function. Some of the expenditures are for mass transit, cemetery, and contributions.

MISCELLANEOUS REVENUES - Includes refunds, reimbursements, donations, and lease payments.

NET TAX LEVY - The city property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the city.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets and transfers in from other funds.

OTHER FINANCING USES - Transfers out to other funds, refunding bond proceeds deposited with escrow agent, and remittance to other agencies.

PARKS AND RECREATION - Expenditures for park maintenance, mowing, planting and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

SANITATION - Expenditures include refuse collection and disposal, recycling, street cleaning, and weed and pest control.

SPECIAL ASSESSMENTS - A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

DEFINITION OF TERMS

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS - Expenditures include maintenance of streets, patching, seal coating, and snow removal. Street lighting, street construction, bridge repair and construction, and purchase and maintenance of street equipment are also included. Includes expenditures on all city streets, including municipal state-aid streets.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAX INCREMENTS - Taxes collected on tax-increment financing projects. Tax-increment financing is a tool which cities use to redevelop a portion of the city. The increase in taxes on the redeveloped area is used to cover the city costs associated with the project.

TOTAL EXPENDITURES - Includes current operating expenses, capital outlays and debt service principal and interest payments.

TOTAL REVENUES - Receipt of monies that increases the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is the water utility transferring money to the general fund. It is shown separately because the water enterprise fund is not included in the governmental funds.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

UNALLOCATED INSURANCE AND JUDGMENTS - Expenditures for insurance premiums and court judgments that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - Expenditures for contributions to pension plans that were not allocated to a specific function of government.