

# STATE OF MINNESOTA

## Office of the State Auditor



**Patricia Anderson**  
**State Auditor**

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# Minnesota Special District Finances

**2003 Revenues, Expenditures, and Debt**  
*“Minnesota's Hidden Government”*

## **Description of the Office of the State Auditor**

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** - conducts financial and legal compliance audits for local governments;

**Government Information** - collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government.

**Pension Oversight** - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

**Tax Increment Financing (TIF)** - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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# Minnesota Special Districts 2003 Revenue, Expenditures, and Debt

*“Minnesota’s Hidden Government”*



July 13, 2005

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# Scope

This report details the financial conditions of 498 special purpose districts that reported their financial information to the Office of the State Auditor.<sup>1</sup> This report does not include all special districts, just those that are not reported as component units of a primary local government.<sup>2</sup>

Special service districts are those units of local government created or authorized by state law to perform specific duties or provide specific services in a limited scope. Minnesota statutes authorize the creation of a variety of special districts or authorities that are counted as governments. Some special districts are created through special legislation, while others are generally authorized but require approval by either the local voters or elected county, city, or township boards or councils.

Depending on the type of district and the authorizing legislation, special districts may levy ad valorem (property) taxes and/or special assessments. Many special districts function similarly to a private business and charge fees to cover the costs of providing the services. In governmental accounting, these types of organizations are considered proprietary or enterprise funds.

Special districts in Minnesota have a variety of fiscal year ends. This report covers the special districts with fiscal years that end between July 1 2003 and July 1, 2004. A special district's fiscal year may end September 30, 2003, December 31, 2003, March 31, 2004 or June 30, 2004, and a few special districts may have a fiscal year other than those listed.

The effort to collect financial information on special districts revealed several accounting issues and concerns that are addressed in a number of recommendations presented in this report. Another issue that delayed the collection of the financial information was the absence of a complete listing of special districts. To this end, the Office is recommending that all special districts whose boards are either elected, comprised of local officials, or appointed by local officials be required to register with the State Auditor's Office.

This report categorizes special districts into 21 functional categories such as airport commissions, hospital districts, sanitation districts, etc. The summary tables present 2003 revenue, expenditure and debt activities of the 498 special districts included in this report.

Table 1 shows the distribution of the 498 districts by their functional type. Tables 2 through 7 show the revenues and expenditures of special districts accounted for in governmental funds. Tables 8 and 9 show the revenues and expenditures of special district enterprise funds. Table 10 summarizes the outstanding indebtedness of all special districts.

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<sup>1</sup> There were a total of 35 special districts that failed to report their financial information to the Office of the State Auditor. The total number may be greater as there is no comprehensive list of all special districts.

<sup>2</sup> An example of a district not included in this report would be a city Housing and Redevelopment Authority (HRA) whose financial activities are included in the city's annual financial audit.

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## Overview

According to the U.S. Census Bureau, Minnesota has the seventh highest number of local governments in the country. Most people are familiar with the common local entities such as counties, cities, townships, and school districts. This report focuses on a fairly common but relatively unknown level of government called *special districts*. There are more than 500 of these special districts in the state.

In general, special districts are authorized or created by state law but require approval by local officials and/or citizens to become a functioning entity. Many of the special districts have boards that are appointed by local and state officials while others have elected board members (i.e. soil and water conservation districts). Certain special districts are high profile such as the Metropolitan Council while many others may be unknown to the taxpayers who fund them through property taxes.

We call special districts Minnesota’s “hidden government” because taxpayers are often not aware of the districts or their purpose. While the Office of the State Auditor has the oversight responsibility for special districts, differing priorities over the years have resulted in a lack of resources to properly monitor their financial activities. In fact, this is the first report in almost 20 years to examine the financial statements and activities of special districts.

This report presents summary financial information for 498 special districts that provided their financial statements upon request by the State Auditor. At least 35 special districts did not comply with the Auditor’s request for financial information as authorized under Minn. Stat. 6.74.<sup>3</sup> Table 1 shows by district type the distribution of the 498 special districts that reported their financial information to the Office of the State Auditor.

<u>Special District Type</u>	<u>Number of Special districts</u>	<u>Special District Type</u>	<u>Number of Special districts</u>
Airport Commissions	3	Public Safety Districts	22
Cable Commissions	3	Regional Development Commissions	10
Health/Human Services	17	Recreation Authorities	1
Hospital Districts	21	Regional Railroad Authorities	4
Housing and Redevelopment Authorities	97	Rural Water Systems	5
Joint Powers	10	Sanitation Districts	34
Lake Conservation Districts	2	Soil and Water Conservation Districts	96
Lake Improvement Districts	1	Solid Waste Commissions/Boards	4
Library Districts	15	Training Centers/Councils	2
Mental Health Collaboratives	86	Transit Commissions	4
Port Authorities	1	Watershed Districts	42
		Watershed Managements	18

<sup>3</sup> See Appendix 1 for a listing of special districts that failed to send their financial reports to the State Auditor.

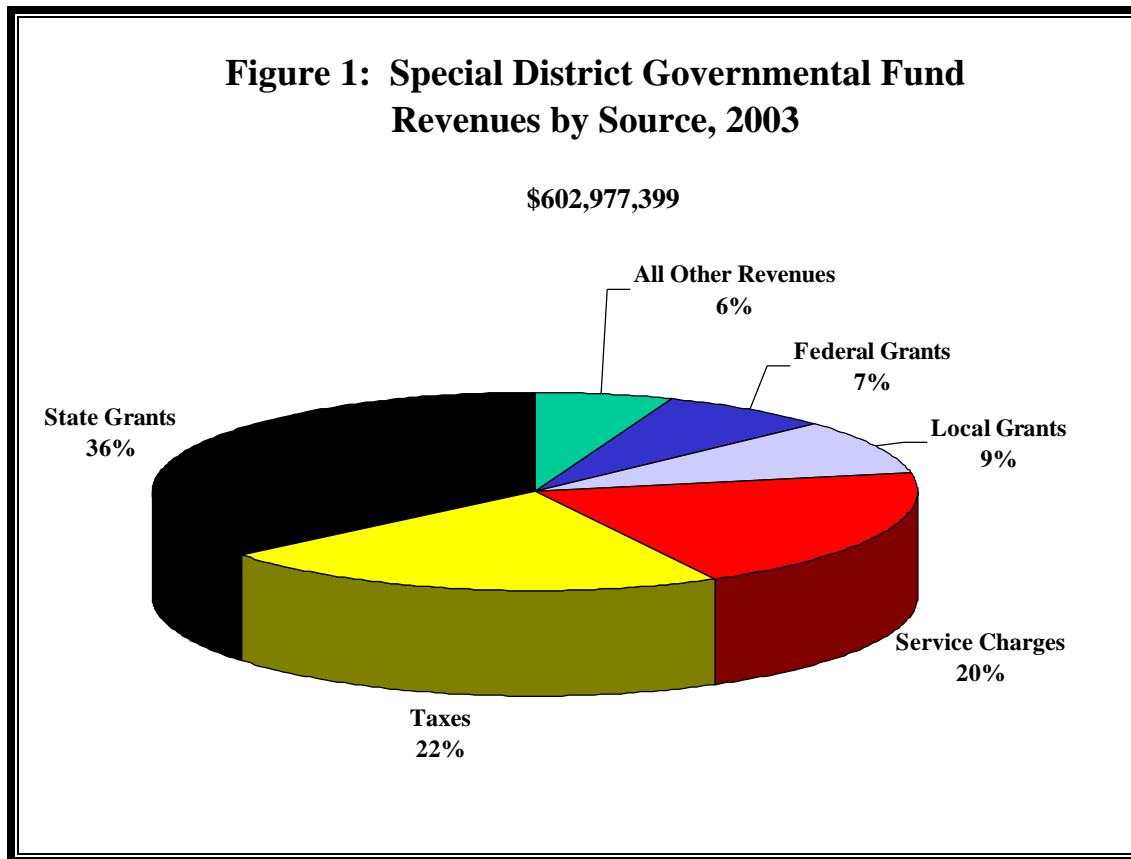
## Revenues

Special districts in Minnesota account for their financial activities using governmental funds and/or proprietary funds. Special districts that rely on general revenue such as taxes and intergovernmental revenue to fund their operations use governmental funds to account for their financial activities. They do not report a profit or loss, and are not expected to recover their costs through charges to users of the service. In contrast, special districts that are set up as proprietary funds show a profit/loss statement and are generally expected to recoup their costs through user charges. Combined, the total revenues received by special districts in 2003 totaled over \$1.85 billion.

### Governmental Funds

Special districts using governmental fund accounting raised total revenues of \$603.0 million in 2003. Of this total, \$131.5 million was derived from taxes (mostly property), \$217.6 million from state grants, and \$121.4 million from charges for services. Special districts generate about twice as much of their total revenue from charges for services (20 percent) than their county or city counterparts (around 10 percent.)

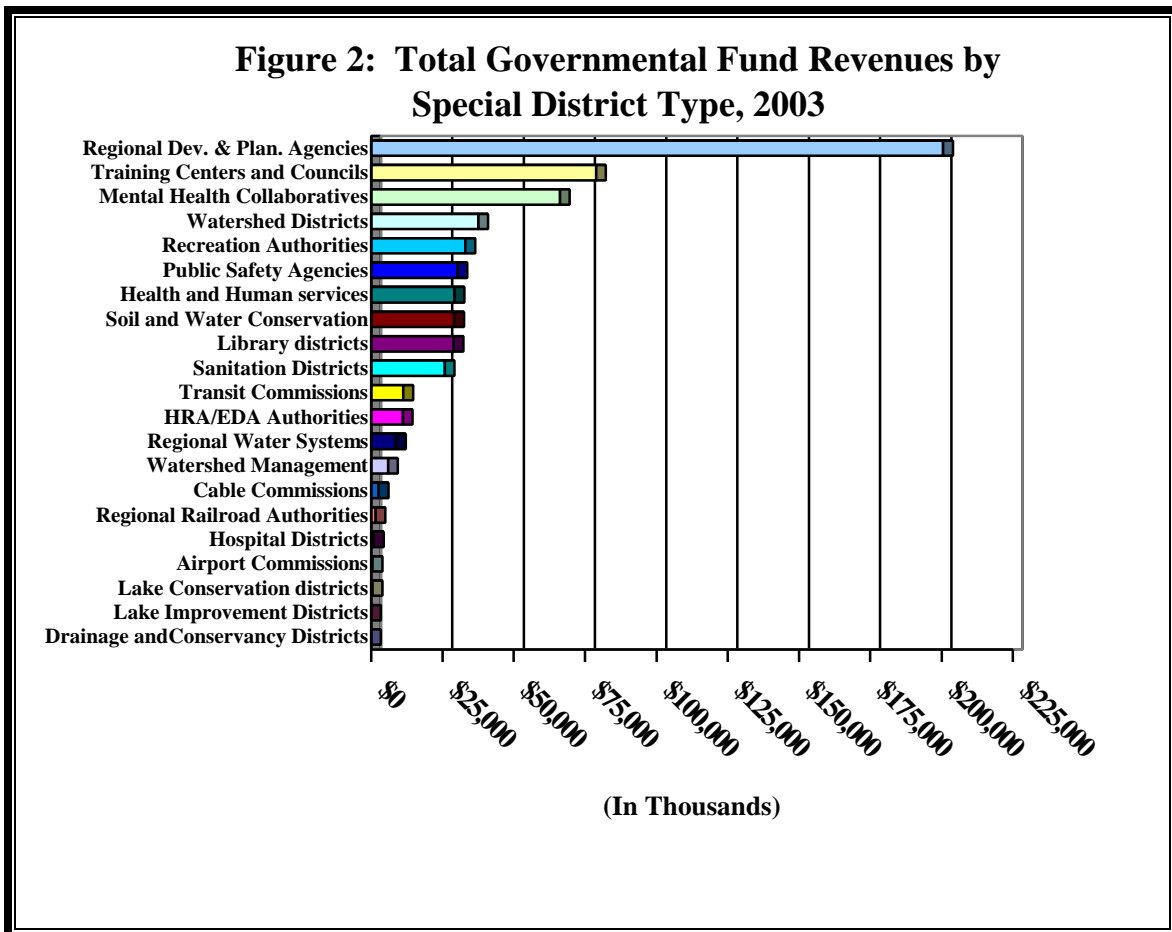
As figure 1 shows, the primary sources of revenues for special districts are grants from the state followed by taxes and charges for services.



When revenues are broken out by type of district, regional development and planning agencies stand out in terms of their sheer size. These agencies, which include regional development councils such as the Arrowhead RDC and regional agencies such as the Metropolitan Council, generated more than twice the amount of revenues as the next highest category of special districts. The Metropolitan Council accounted for 86 percent of the revenues raised in this category of special districts. Training centers and councils accounted for the second highest level of revenues. As with regional development and planning agencies, this category was greatly influenced by one training center (Resource Training and Solutions) that accounted for 96 percent of this category's total revenues.

To put the \$603.0 million of revenue generated by special districts in perspective, the 1,790 townships in Minnesota received total revenues of \$205.5 million in 2003, while counties and cities generated total revenues of \$4.48 billion and \$3.84 billion, respectively.

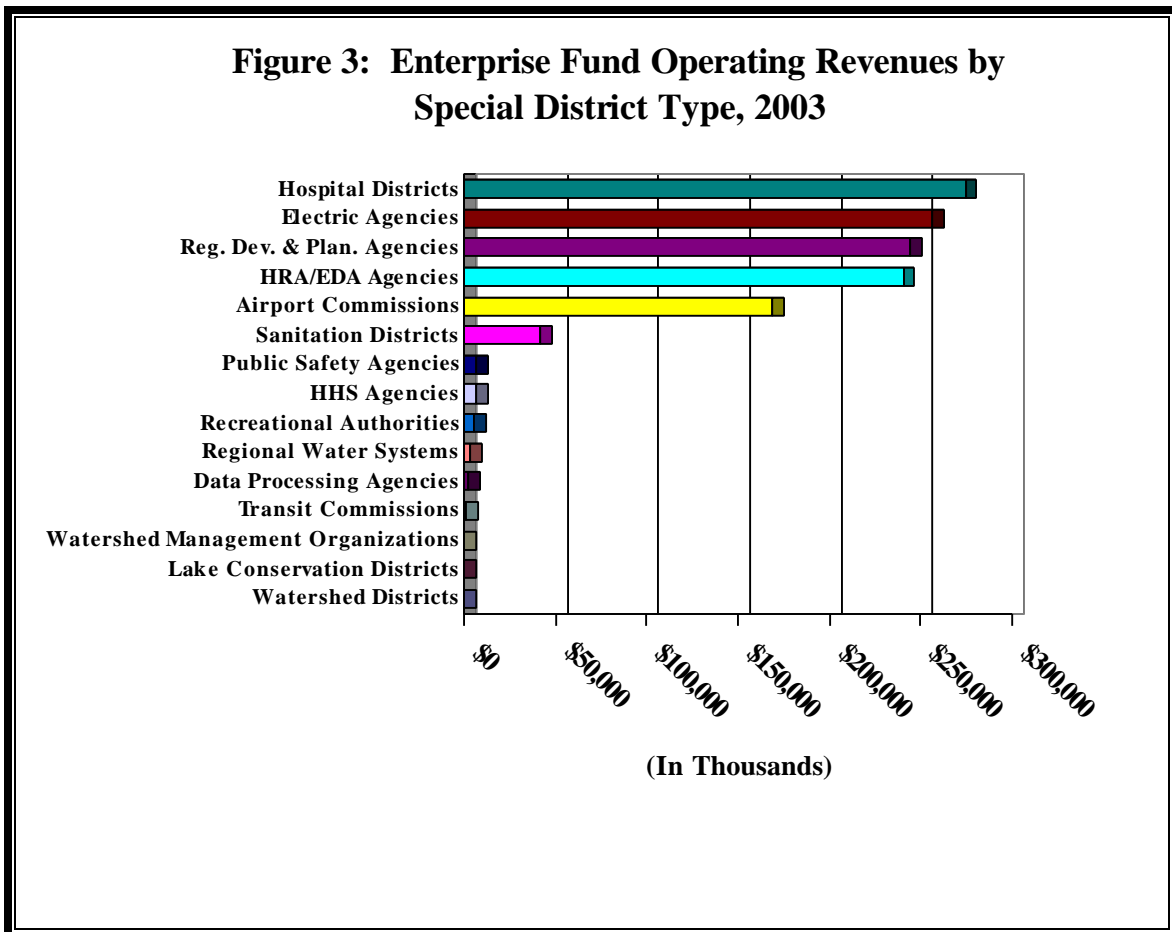
Figure 2 shows total revenues by special district type.



## Enterprise Funds

Special district enterprise operations collected operating revenues of \$1.25 billion in 2003. Almost all revenue collected by proprietary special districts is generated through user charges for goods and services. Examples of these special districts include hospitals and electric agencies. In addition to operating revenues, special districts received non-operating revenues from taxes and intergovernmental revenues totaling \$389.0 million.

While regional development and planning agencies remained among the top three in terms of total revenues, there was a more balanced distribution of revenues among enterprise fund special districts. Figure 3 shows operating revenues of special districts by special district type.



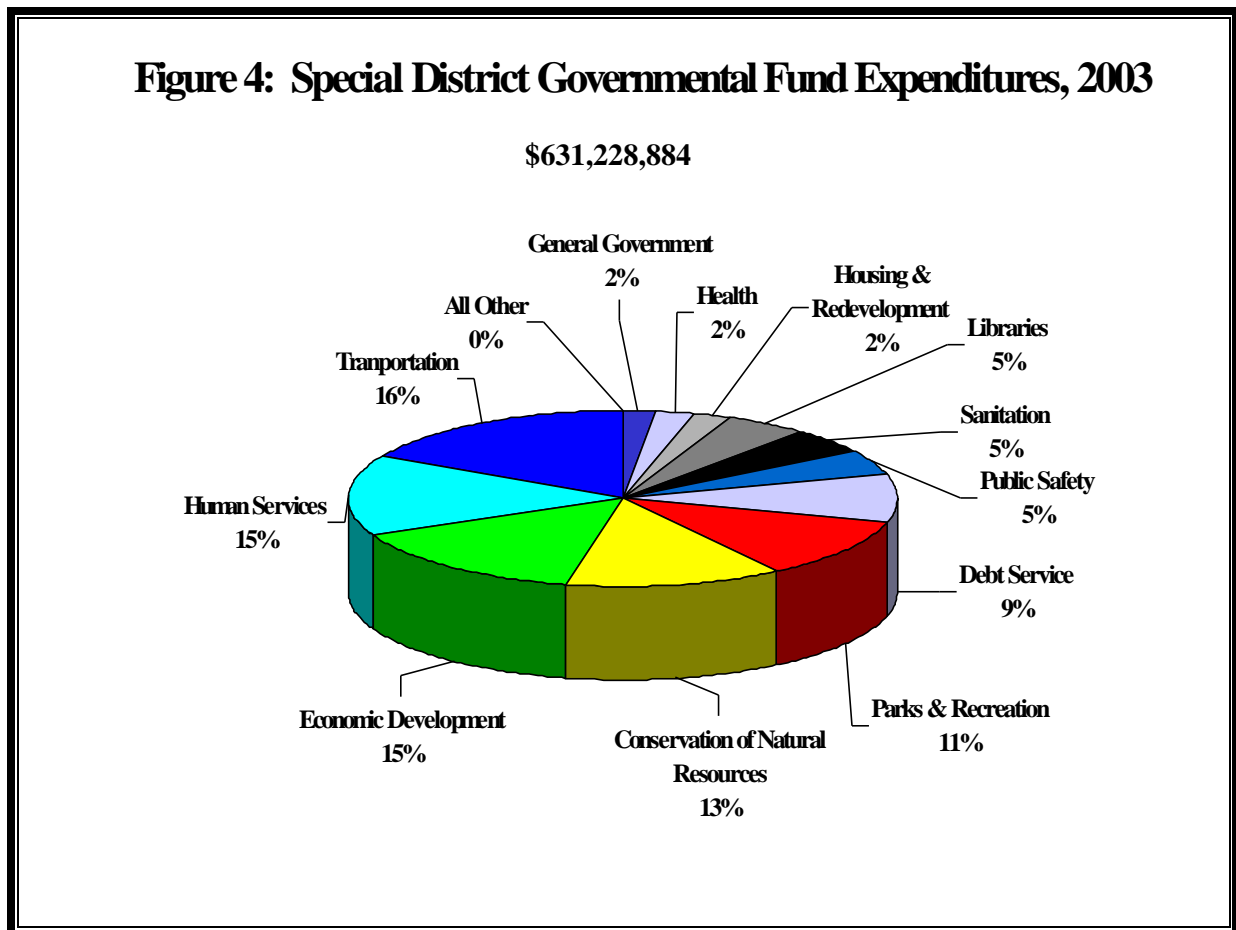
## Expenditures

Special districts provide a variety of services to citizens both through governmental and enterprise funds. Districts are often created to address issues that transcend traditional local government boundaries. Common functional responsibilities include watershed management, solid waste management, and regional planning and development.

In 2003, special districts spent \$631.2 million from governmental funds and had \$1.44 billion in operating expenses from enterprise funds.

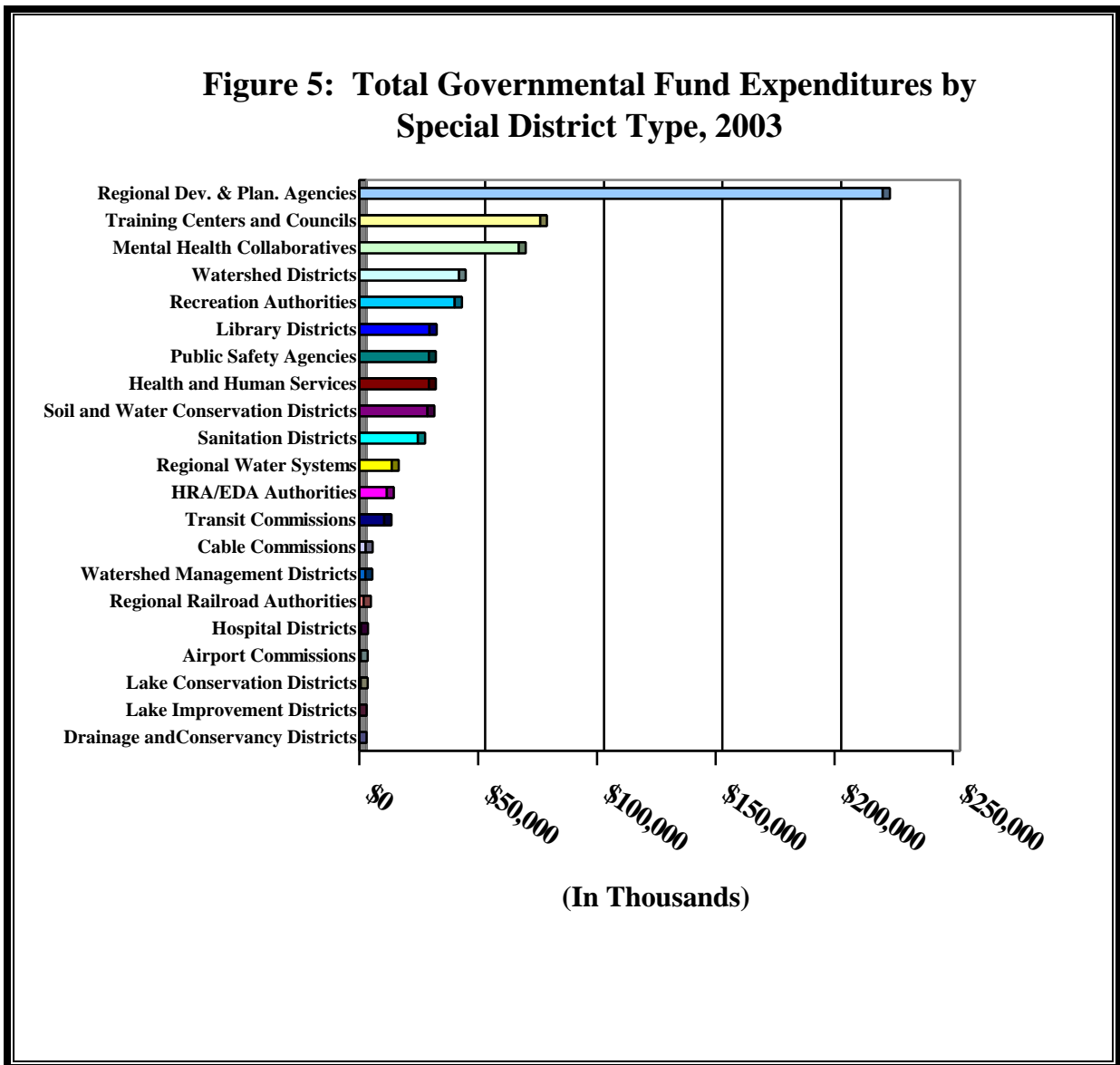
### Governmental Funds

Among the services provided by special districts through governmental funds, those related to transportation, human services, and economic development were the three largest categories. Of the \$631.2 million in governmental fund expenditures, \$493.8 million were current expenditures, \$81.4 million were capital expenditures, and \$55.9 million were debt service payments. Figure 4 shows the share of total expenditures that each category represents. Each category except debt service includes both current and capital expenditures.



Like the revenue breakdown, regional planning and development agencies account for the largest block of spending by special districts. Within this category of special districts, the Metropolitan Council accounts for 87 percent of the expenditures. The three primary areas of spending by the Metropolitan Council were transportation (36 percent), culture and recreation (24 percent), and debt service (16 percent). After regional planning and development agencies, training centers/councils and mental health collaboratives had the next highest level of spending among special districts.

Figure 5 shows the distribution of governmental fund spending by district type.



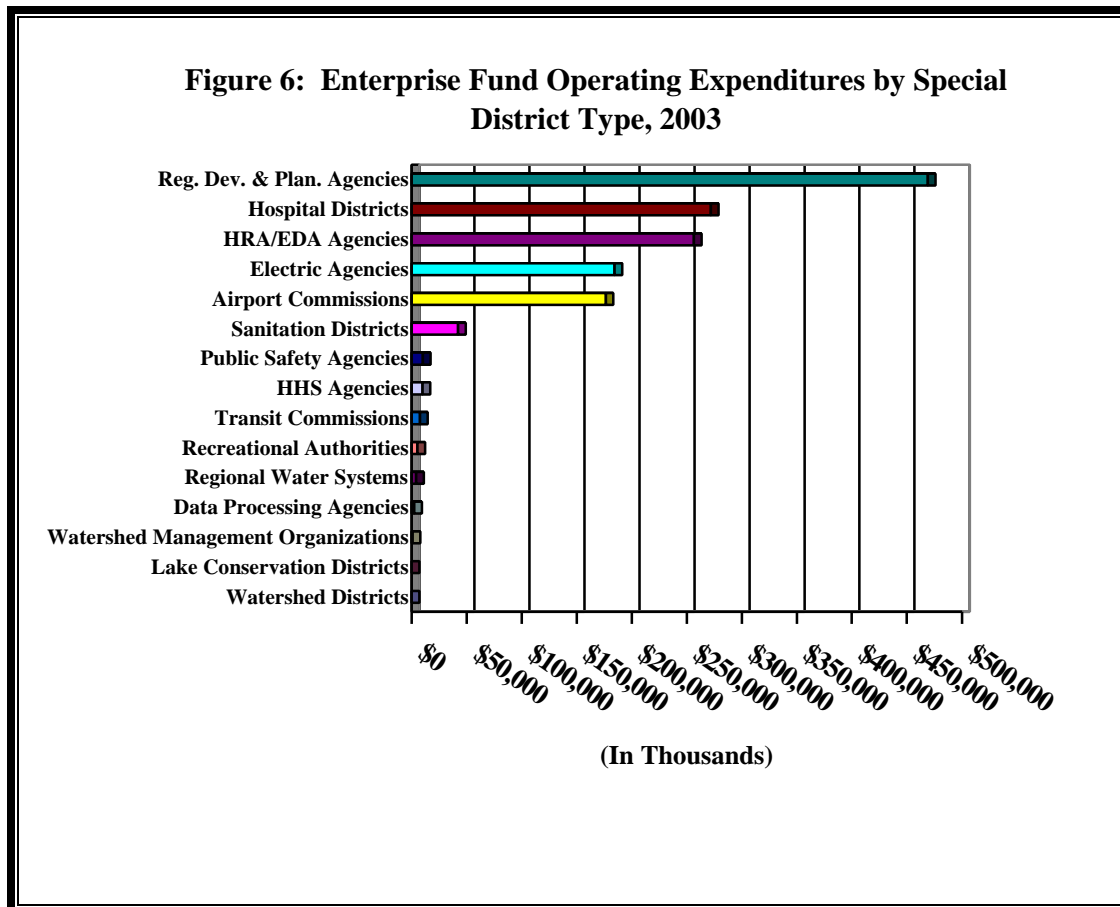
## Enterprise Funds

Special districts established as enterprise funds had total operating expenditures of \$1.44 billion in 2003. This is more than twice the level of expenditures of governmental fund special districts.

Special districts using enterprise fund accounting provide services and goods to citizens in their service area. Some special districts charge enough to cover their costs while many others do not. Overall, special district enterprises had operating losses of \$190.1 million in 2003 (operating revenues minus operating expenses). This means that reserves, taxes, intergovernmental revenues, and other non-operating sources of revenues were used to cover the operating losses.

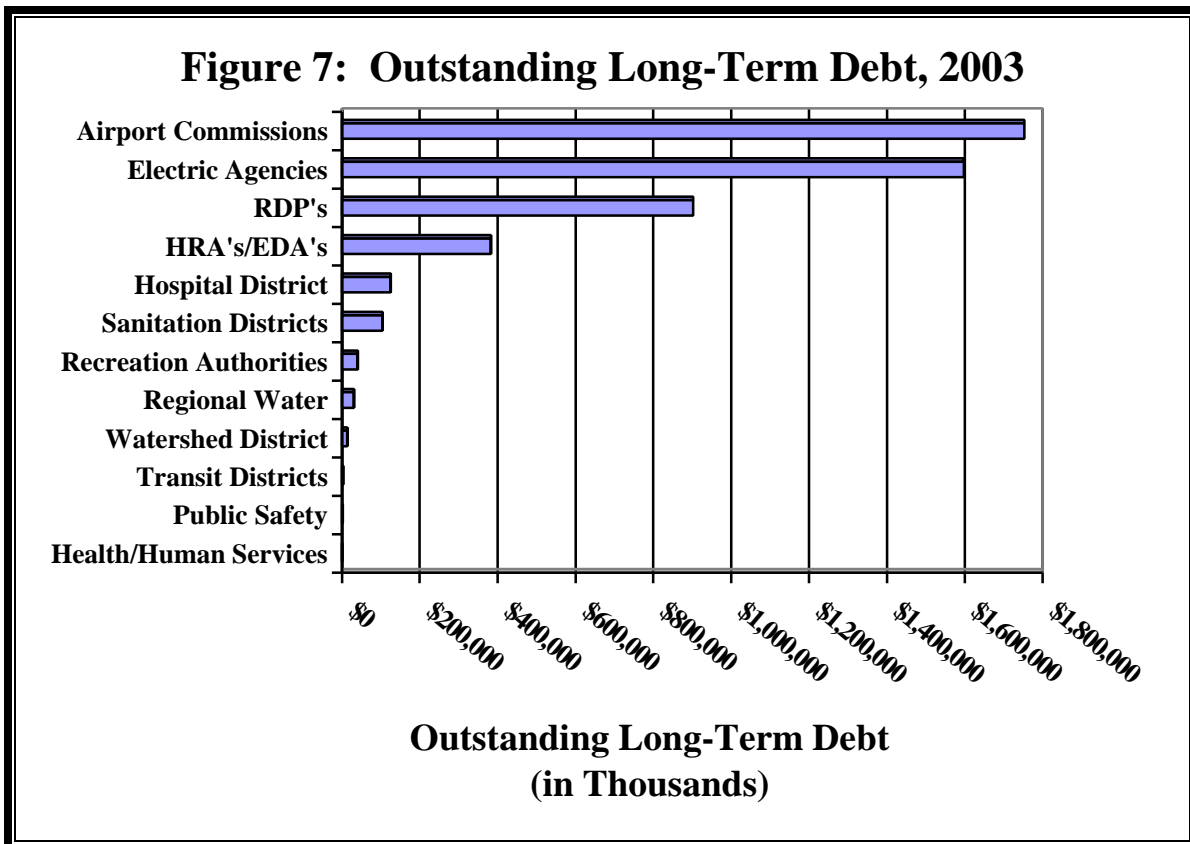
It is interesting to note that while many enterprises had small operating losses, a few key enterprises accounted for the majority of the losses. For example, the Met Council bus transit enterprise lost \$161.2 million in 2003. This is equal to about 85 percent of the total operating losses for all special district enterprises. Minneapolis and St. Paul HRA and housing agencies also posted significant operating losses totaling \$15.3 million. In contrast, the three Municipal Power Agencies showed operating income of \$72.0 million.

Figure 6 shows the expenditures of special districts established as enterprises.



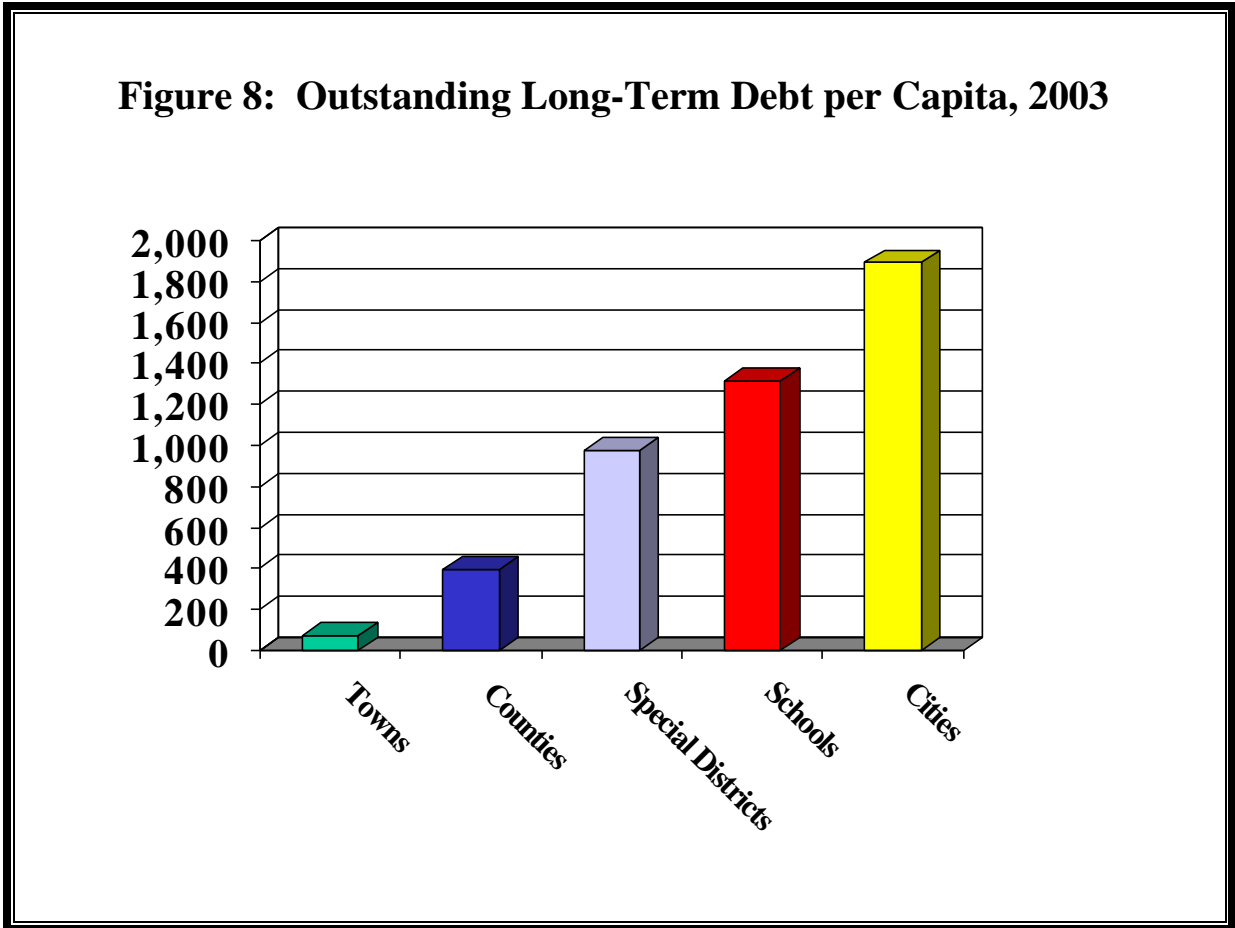
## Long-Term Debt

Special districts reported \$4.95 billion in outstanding long-term debt in 2003. Three types of special districts (airport commissions, electric agencies, and regional development planning agencies) accounted for 86 percent of the debt. One agency, the Metropolitan Airports Commission, accounted for \$1.75 billion or 35 percent of the total outstanding long-term debt of special districts. Figure 7 shows the level of long-term debt by special district type.





On a per capita basis, special districts carried long-term debt of \$948. This is slightly less than cities and school districts but more than counties and townships. Figure 8 compares the long-term debt of various levels of local government debt per capita.



## **Recommendations**

During our analysis of the special districts, we found the accounting practices varied greatly between similar types of special districts. In addition, financial statements in some instances were not prepared until requested by the Office of the State Auditor or were prepared many months after the end of the fiscal year. In light of these findings the State Auditor has these recommendations.

### **Special District Clearinghouse**

The State Auditor's Office found it difficult to determine the full universe of special districts in the state because there is no central location to report the establishment of such districts. To remedy this situation, the Office recommends that the State Legislature require that all special districts whose governing body is appointed by or made up of local officials, or directly-elected, be required to provide their by-laws, agreements, or articles of incorporation to the Office of the State Auditor.

### **Financial Statements**

In many instances, Minnesota Statutes do not define when a district should have an audit. Also, for some districts required to have an audit, Minnesota Statutes do not define the type of audit. Therefore, the State Auditor recommends that the State Legislature enact the following reforms for the audits and financial statements of special districts.

- For districts not having an audit, the financial statements should be prepared in a format similar to the reporting requirements for cities reporting on a cash basis.
- For districts under \$150,000 in annual revenues, an audit should be conducted once every five years. The audited financial statements should be prepared in a manner similar to the reporting requirements for cities under 2,500 in population.
- For districts with total annual revenues between \$150,000 and \$500,000, audits should be conducted annually. Also, financial statements should be prepared based on GAAP or on an Other Comprehensive Basis of Accounting. If the financial statements are not prepared on a GAAP basis, they should be prepared in a manner similar to the reporting requirements for cities under 2,500 in population.<sup>4</sup>
- For districts with over \$500,000 in total annual revenues, financial statements should be prepared in accordance with generally accepted accounting principles (GAAP).

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<sup>4</sup> The Office of the State Auditor has developed accounting manuals that provide local officials and private CPA firms with detailed guidelines on preparing financial statements. These publications are available on the State Auditor's website at: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

## **Timely Financial Statements**

Governing boards need financial information on a current basis to make informed decisions on the operation of the districts. Financial statements that are presented to the board as much as a year later are of limited value to the board. The State Auditor recommends that the Legislature modify state statutes so that the financial statements or audits must be completed and presented to the governing board within 180 days after the end of the district's fiscal year.

## **Computer Accounting Software**

Our reviews of the financial statements of special districts found that not all entities used computer-based accounting software to prepare their financial statements. In one case, a special district with over \$6 million in revenues recorded transactions with pen and paper. The State Auditor recommends that Special Districts use computer accounting software (i.e. QuickBooks, PeachTree, etc.) to assist the accounting personnel in performing their functions. Accounting software will provide the district with the ability to more easily produce financial reports. In addition, it will improve the efficiency of the accounting function.

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## Appendix 1

### Listing of Special Districts That Failed to Report to the State Auditor's Office

Aitkin Drainage Conservation District  
Buffalo Ridge Regional Railroad Authority  
Carver County Integrated Services Council  
Cedar Lake Improvement District  
Central Iron Range Regional Sanitary District  
Clearwater Sanitary District  
Cook Creek Watershed District  
Cooks Valley Watershed District  
Duluth Area Family Services Collaborative  
Families First-Children's and Family Services  
Family Connections Collaborative  
Foley Economic Development Authority  
Goodhue County Family Services Collaborative  
Hubbard County Housing and Redevelopment Authority  
Joe River Watershed District  
Kittson-Marshall Rural Water System  
Lake of the Woods Area Tourism Board  
Lamont Sewer District

Lyon-Murray Counties Family Services Collaborative  
Middle St. Croix Watershed Management Organization  
North Long Lake SSD  
Northeast Minnesota Office of Job Training  
Oakland Sanitation District  
Pine Island Housing and Redevelopment Authority  
Reads Landing Sanitary District  
Rice County Family Services Collaborative  
Rush Lake Sanitary District  
Shell Rock River Watershed District  
Six Cities Watershed Management Organization  
Snake River Watershed Management Board  
South St. Louis County Collaborative/ Duluth Family Services  
Stockton-Rollingstone MN City Watershed District  
Tower & Breitung Water and Sewer Commission  
Tri-Cities Biosolids Disposal Authority  
Wannaska Sanitary District

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## Appendix 2

### Special District Descriptions

The Minnesota Legislature has authorized a variety of special districts or authorities that are counted as governments.

**Area Ambulance Districts.** Created by special acts of the legislature, these districts provide ambulance service to their area. They are governed by boards appointed by member cities, towns, and counties. Districts may levy property taxes and issue bonds.

**Area Redevelopment Agencies.** Agencies that provide redevelopment may be established by a joint powers agreement between two or more municipalities. A joint board consisting of one member appointed by the Governor and the remainder by the municipalities served governs each agency. The agency may collect fees, rentals, and charges; issue bonds; and with approval of the municipalities served, may levy property taxes and special assessments. The Moorhead-Clay County Area Redevelopment Agency was created by a special act with similar provisions. These agencies are distinct from municipal redevelopment agencies.

**Hospital Districts.** Municipal hospital districts, authorized in 1959, may be established by resolution of the governing bodies of any two or more contiguous cities (except first class) or townships. A referendum is required if requested by the voters. The district hospital board consists of one member elected from each constituent government plus one member elected at large. The board may collect charges for services, levy taxes, accept county appropriations, and issue general obligation bonds with the approval of the voters.

**Housing and Redevelopment Authorities (HRA's).** Minnesota Statutes allow a housing and redevelopment authority be established in each municipality and most counties on resolution of the respective governing bodies. Multi-county authorities may also be established. Each authority is administered by a board of commissioners appointed by the mayor with the consent of the municipal governing body or by the county governing body, as appropriate. Authorities may issue revenue bonds, fix and collect rentals, and accept grants, gifts, and contributions. A property tax may be levied with the approval of the establishing government. The Minneapolis Public Housing Authority, organized in 1986, was established under this law.

Special acts authorize city-governing bodies to serve as housing authority commissioners ex officio in a few localities. A housing authority governed by the city governing body is not counted as a separate government.

**Mental Health Collaboratives.** In order to qualify as a family services collaborative, a minimum of one school district, one county, one public health entity, one community action agency, and one Head Start grantee who must agree in writing to provide coordinated family services and commit resources to an integrated fund. Collaboratives are expected to have broad community representation, which may include additional school districts, counties, and public health entities, other municipalities, public libraries, existing culturally specific community organizations, tribal entities, local health organizations, private and nonprofit

service providers, child care providers, local foundations, community-based service groups, businesses, local transit authorities or other transportation providers, senior citizen volunteer organizations, parent organizations, parents, and sectarian organizations that provide nonsectarian services.

A collaborative must establish an integrated fund to help provide an integrated service system and fund additional supplemental services. The integrated fund may consist of federal, state, local, or private resources. The collaborative agreement must specify a minimum financial commitment by the contributors to an integrated fund. Contributors may not reduce their financial commitment except as specified in the agreement or by federal declaration.

**Metropolitan Airports Commission.** An agency that was created by special legislation to provide, operate, and maintain airports in the Minneapolis-St. Paul metropolitan area. It is governed by a board of commissioners comprised of the mayors of Minneapolis and St. Paul or their appointed representatives acting in an ex officio capacity, plus 13 additional members (including the chairperson) appointed by the Governor. The commission may set rates, collect fees and rents, levy property taxes, and issue general obligation bonds.

**Metropolitan Council.** An agency that was created by a special act primarily to coordinate planning and development, operate transit, and sewage disposal systems in the Minneapolis-St. Paul metropolitan area. It has been given broad powers to review and require consistency and compatibility of all comprehensive plans of governments in the seven-county area. The council consists of 17 members appointed by the Governor. It may levy property taxes and may issue bonds.

**Metropolitan Mosquito Control District.** A special act permits any two or more counties in the Minneapolis-St. Paul area to establish this district. A 17-member commission, composed of members of the boards of county commissioners from each of the participating counties, governs the district. The district may certify the amount of property taxes to be levied on its behalf.

**Metropolitan Radio Board.** This agency was established by a special act to coordinate, and operate emergency communications services in the Minneapolis-St. Paul metropolitan area. The board is composed of 17 members including 10 appointed by participating counties, and cities, five appointed by the Governor, one appointed by the Metropolitan Council, and an official of the State Department of Transportation. The board may collect user fees, and impose charges on member governments. The Metropolitan Council may issue debt on behalf of the board.

**Metropolitan Sports Facilities Commission.** This agency was established in 1977 to provide sports stadiums in the Minneapolis-St. Paul area. The commission consists of seven members, six of whom are appointed by the Minneapolis City Council, and one member appointed by the Governor. It may fix rents, fees, and charges, and impose admissions taxes. The Metropolitan Council issues bonds to finance construction of facilities owned by the commission. The commission may also receive the proceeds of municipally-imposed sales taxes.



**Municipal Power Agencies.** The agencies are established by written agreement between two or more member cities, upon resolution of the respective city governing bodies, to generate and distribute electric power. A board, consisting of representatives of the governing bodies of the member cities, governs each agency. The number of representatives per city and their manner of selection are specified in the agreement establishing the agency. Municipal power agencies may impose service charges, accept appropriations and grants from member cities, and issue revenue bonds.

**Park Districts.** These districts are authorized under a general law applicable only to counties with 350,000 or more inhabitants; adjoining counties may also be included in the district. Establishment is by the board of county commissioners following petition of voters or resolutions adopted by a majority of the governing bodies of the cities within each county in the proposed district; local referendum is required if petitioned for or if the county commissioners so desire.

The Three Rivers Regional Park District (formerly the Hennepin County Park Reserve District) was established under this law to provide park facilities in Hennepin County. Multi-county park districts may include all or part of two or more counties, exclusive of first class cities. An elected board of commissioners governs each district. The district may fix charges and issue bonds. The district may also determine the amount to be contributed by each participating government.

**Regional Development Commissions.** These commissions, which coordinate state, federal, and local planning and development programs, are established by the Governor following petition by a combination of the governing bodies of the cities and counties representing a majority of the population residing in the area of the proposed commission. Each commission consists of members chosen from local governing bodies, councils of governments, Native American tribal councils, and public interest groups. The commission by-laws specify the method of selection of board members. Regional development commissions may receive state and Federal grants, and may levy property taxes.

**Regional Public Library Districts.** These districts were established by special acts to provide regional library services to specific areas. They are governed by boards consisting of elected directors, and, in some cases, including a member appointed by each county. The district may levy property taxes and issue debt.

**Regional Public Library Systems.** Regional library systems are formed by an agreement between two or more counties and/or cities located in two or more counties after approval by existing library boards. The system is governed by representatives appointed by member governments as specified in the agreement. The system receives statutorily prescribed funding from member governments and the proceeds of an earmarked library tax.

**Regional Railroad Authorities.** Regional railroad authorities to preserve and improve local freight or passenger rail service may be established by resolution adopted by the governing body of one or more counties, after application to the Secretary of State. A board of five or more commissioners governs each authority. The number of commissioners appointed by each member county is specified in the certificate of incorporation. The authority may charge fees and rentals and issue revenue bonds; with voter approval, it may

levy property taxes. Authorities of this type that are governed by the county board of commissioners ex-officio are not counted as separate special district governments.

**Rural Development Financing Authorities.** Authorities to acquire, construct, and improve agricultural development and improvement projects are established by resolution of one or more counties. A board of directors, appointed by the county governing bodies of the counties served, governs each authority. The authorities may fix charges for their services, levy special assessments, and receive state contributions (including proceeds from tax increment financing).

**Rural Water User Districts.** Rural water user districts to conserve, store, and distribute water may be established under general law upon petition of at least 50 percent of the landowners to the State District Court. If the district includes an area within a city, then the petition must include a resolution of the city governing body. An elected board of directors governs each district. The districts may impose service charges and issue revenue bonds.

**Sanitary Districts.** Sanitary districts may be established by the Minnesota Pollution Control Agency on petition of the governing bodies of one or more county, municipal, or township governments. A board of managers, selected by the governing bodies of the constituent governments, governs each district. The district may fix service charges, accept gifts and grants, and issue bonds. Similar provisions apply to the Western Lake Superior Sanitary District, and Cross Lake Area Water and Sanitary Sewer District which were established by special acts. Regional sanitary sewer districts are created by special acts, with substantially uniform provisions, that enumerate the cities and townships included therein. A board of directors, with one member appointed by the governing body of each participating city or township, governs the district. Each district may fix service charges, levy property taxes and special assessments, and issue bonds.

**Soil and Water Conservation Districts.** Soil and water conservation districts are created by the State Soil and Water Conservation Board on petition of landowners after referendum. An elected board of supervisors governs each district. The board may require contributions from benefited landowners and accept state or federal aid. In addition, the county may levy property taxes and issue bonds for the benefit of the district.

**Solid Waste Management Districts.** Solid waste management districts may be established to build and operate solid waste facilities of the State Waste Management Board following petition from governing bodies of at least half the counties that lie wholly or in part within the proposed district. Each participating government appoints two members to the district board of directors. The district may charge fees and issue revenue bonds.

**Transit Commissions.** The Metropolitan Transit Commission was abolished in 1994 and its powers transferred to the Metropolitan Council. The St. Cloud Metropolitan Transit Commission was established by a 1969 law. It consists of members appointed by the governing bodies of the participating municipalities. The commission may issue revenue bonds, impose charges, and levy property taxes.

**Watershed Districts.** General law authorizes the State Board of Soil and Water Resources to establish these districts to provide flood control, reclamation, water supply, sewerage,

drainage, and soil and water conservation on petition of landowners and after public hearing. The governing body is a board of managers, appointed by the county boards of commissioners. The district board may levy special benefit assessments and property taxes and may issue revenue bonds.

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## **DATA TABLES**

**Table 2**  
**Summary of Revenues**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<u>Governmental Funds</u>	<u>Amount</u>	<u>Percent of Total Revenues</u>
<b>REVENUES</b>		
Taxes	131,475,892	21.80%
Special Assessments	1,624,741	0.27%
Licenses and Permits	568,911	0.09%
Intergovernmental Revenues		
Federal Grants	42,138,604	6.99%
State Grants	217,573,201	36.08%
Local Grants	54,633,996	9.06%
Total Intergovernmental Revenues	314,345,801	52.13%
Charges for Services	121,392,866	20.13%
Fines and Forfeits	300,206	0.05%
Interest Earnings	6,785,602	1.13%
All Other Revenues	26,483,380	4.39%
<b>Total Revenues</b>	<b>602,977,399</b>	100.00%
<b>OTHER FINANCING SOURCES</b>		
Borrowing	26,484,289	
Other Financing Sources	1,108,863	
Transfers		
Enterprise Funds	436,668	
Governmental Funds	8,092,696	
<b>Total Revenues and Other Sources</b>	<b>639,099,915</b>	

**Table 3**  
**Summary of Expenditures**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<u>Governmental Funds</u>	<u>Amount</u>	<u>Percent of Total Expenditures</u>
<b>EXPENDITURES</b>		
General Government		
Current Expenditures	11,716,192	1.86%
Capital Outlay	246,949	0.04%
Public Safety		
Current Expenditures	29,445,239	4.66%
Capital Outlay	518,174	0.08%
Transportation		
Current Expenditures	76,020,779	12.04%
Capital Outlay	31,300,021	4.96%
Sanitation		
Current Expenditures	29,253,679	4.63%
Capital Outlay	589,340	0.09%
Health		
Current Expenditures	12,978,753	2.06%
Capital Outlay	584,332	0.09%
Human Services		
Current Expenditures	94,454,705	14.96%
Capital Outlay	3,596	0.00%
Libraries		
Current Expenditures	27,172,349	4.30%
Capital Outlay	2,492,707	0.39%
Parks and Recreation		
Current Expenditures	59,856,373	9.48%
Capital Outlay	10,400,264	1.65%
Housing and Redevelopment		
Current Expenditures	11,381,694	1.80%
Capital Outlay	3,219,126	0.51%
Economic Development		
Current Expenditures	92,528,419	14.66%
Capital Outlay	40,068	0.01%
Conservation of Natural Resources		
Current Expenditures	48,988,982	7.76%
Capital Outlay	32,021,682	5.07%
All Other		
Current Expenditures	45,667	0.01%
Capital Outlay	25,186	0.00%
Debt Service		
Principal	43,651,888	6.92%
Interest	12,292,720	1.95%
	<hr/>	<hr/>
<i>Total Current Expenditures</i>	493,842,831	78.24%
<i>Total Capital Outlay</i>	81,441,445	12.90%
<i>Total Debt Service</i>	55,944,608	8.86%
<b>Total Expenditures</b>	<b>631,228,884</b>	<b>100.00%</b>
<b>OTHER FINANCING USES</b>		
Other Financing Uses	19,320	
Transfers		
Enterprise Funds	20,834,906	
Governmental Funds	8,092,696	
<b>Total Expenditures and Other Uses</b>	<b>660,175,806</b>	

**Table 4**  
**Classification of Revenues by Type of District**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<b>Governmental Funds</b>	<b>Airport Commissions</b>	<b>Cable Communications Commissions</b>	<b>Drainage and Conservancy Districts</b>	<b>Health and Human Services</b>	<b>Hospital Districts</b>	<b>Housing and Economic Development Authorities</b>	<b>Lake Conservation Districts</b>	<b>Lake Improvement Districts</b>	<b>Library Districts</b>	<b>Mental Health Collaboratives</b>	<b>Public Safety Agencies</b>
<b>REVENUES</b>											
Taxes	-	1,677,442	-	-	840,411	868,930	-	10,304	851,454	-	380,512
Special Assessments	-	-	-	-	-	-	-	-	-	-	417,923
Licenses and Permits	-	-	-	261,710	-	-	121,307	-	-	-	-
Intergovernmental Revenues											
Federal Grants	148,977	-	-	5,917,750	-	2,507,264	-	-	1,003,942	3,842,984	747,682
State Grants	104,442	-	-	14,378,733	70,115	2,646,749	30,080	-	9,927,295	52,115,891	11,058,233
Local Grants	62,720	-	-	6,735,314	-	2,128,443	245,615	-	14,939,930	3,560,081	13,301,840
Total Intergovernmental Revenues	316,139	-	-	27,031,797	70,115	7,282,456	275,695	-	25,871,167	59,518,956	25,107,755
Charges for Services	244,837	102,417	-	1,386,146	5,250	2,212,276	-	-	-	1,056,017	3,474,769
Fines and Forfeits	-	-	-	-	-	-	42,953	-	-	-	189,525
Interest Earnings	817	112,845	-	59,336	35,284	188,405	14,578	-	-	478,272	104,616
All Other Revenues	741	753,417	-	519,663	9,959	580,408	34,784	810	2,183,154	5,191,112	588,779
<b>Total Revenues</b>	<b>562,534</b>	<b>2,646,121</b>	<b>-</b>	<b>29,258,652</b>	<b>961,019</b>	<b>11,132,475</b>	<b>489,317</b>	<b>11,114</b>	<b>28,905,775</b>	<b>66,244,357</b>	<b>30,263,879</b>
<b>OTHER FINANCING SOURCES</b>											
Borrowing	-	-	-	-	-	25,529	-	-	-	36,134	1,446,370
Other Financing Sources	-	-	-	-	-	1,067,158	-	-	-	-	9,222
Transfers											
Enterprise Funds	-	-	-	-	-	-	-	-	-	-	-
Governmental Funds	-	-	-	-	-	622,386	-	-	-	-	161,490
<b>Total Revenues and Other Sources</b>	<b>562,534</b>	<b>2,646,121</b>	<b>-</b>	<b>29,258,652</b>	<b>961,019</b>	<b>12,847,548</b>	<b>489,317</b>	<b>11,114</b>	<b>28,905,775</b>	<b>66,280,491</b>	<b>31,880,961</b>

<b>Governmental Funds</b>	<b>Regional Development and Planning Agencies</b>	<b>Recreation Authorities</b>	<b>Regional Railroad Authorities</b>	<b>Regional Water Systems</b>	<b>Sanitation Districts</b>	<b>Soil and Water Conservation Districts</b>	<b>Traning Centers and Councils</b>	<b>Transit Commissions</b>	<b>Watershed Districts</b>	<b>Watershed Management Organizations</b>	<b>Total All Districts</b>
<b>REVENUES</b>											
Taxes	67,256,487	19,235,352	627,093	-	11,824,512	-	-	4,563	24,319,499	3,579,333	131,475,892
Special Assessments	-	-	-	-	220,645	-	-	-	986,173	-	1,624,741
Licenses and Permits	-	-	-	-	1,050	-	-	-	159,307	25,537	568,911
Intergovernmental Revenues											
Federal Grants	24,415,438	-	264,633	-	48,529	312,407	1,176,760	789,525	652,756	309,957	42,138,604
State Grants	95,663,444	7,403,927	330,138	-	-	8,821,762	782,347	9,243,872	4,467,575	528,598	217,573,201
Local Grants	705,111	-	-	-	26,243	11,262,519	74,344	-	483,770	1,108,066	54,633,996
Total Intergovernmental Revenues	120,783,993	7,403,927	594,771	-	74,772	20,396,688	2,033,451	10,033,397	5,604,101	1,946,621	314,345,801
Charges for Services	1,072,557	5,365,479	10,485	8,251,455	13,043,067	6,802,476	76,536,617	1,100,693	548,387	179,938	121,392,866
Fines and Forfeits	-	67,728	-	-	-	-	-	-	-	-	300,206
Interest Earnings	2,789,234	466,930	79,438	365,861	434,644	349,923	279,465	176,083	778,781	71,090	6,785,602
All Other Revenues	8,589,910	499,043	267,055	58,430	231,219	1,573,314	-	6,351	5,248,166	147,065	26,483,380
<b>Total Revenues</b>	<b>200,492,181</b>	<b>33,038,459</b>	<b>1,578,842</b>	<b>8,675,746</b>	<b>25,829,909</b>	<b>29,122,401</b>	<b>78,849,533</b>	<b>11,321,087</b>	<b>37,644,414</b>	<b>5,949,584</b>	<b>602,977,399</b>
<b>OTHER FINANCING SOURCES</b>											
Borrowing	11,015,359	6,345,858	280,305	5,847,549	-	-	-	-	1,487,185	-	26,484,289
Other Financing Sources	27,270	5,213	-	-	-	-	-	-	-	-	1,108,863
Transfers											
Enterprise Funds	-	436,668	-	-	-	-	-	-	-	-	436,668
Governmental Funds	1,838,947	1,200,834	-	-	-	-	495,522	634,710	3,088,807	50,000	8,092,696
<b>Total Revenues and Other Sources</b>	<b>213,373,757</b>	<b>41,027,032</b>	<b>1,859,147</b>	<b>14,523,295</b>	<b>25,829,909</b>	<b>29,122,401</b>	<b>79,345,055</b>	<b>11,955,797</b>	<b>42,220,406</b>	<b>5,999,584</b>	<b>639,099,915</b>



**Table 5**  
**Classification of Revenues**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Revenues											Other Financing Sources				Total Revenues and Other Sources	
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Transfers Governmental Funds
<b>Airport Commission</b>																	
Baudette-Lake of the Woods County	-	-	-	-	32,478	17,000	49,478	227,362	-	125	241	277,206	-	-	-	-	277,206
Eveleth-Virginia	-	-	-	148,977	71,964	45,720	266,661	17,475	-	692	500	285,328	-	-	-	-	285,328
<b>District Total</b>	-	-	-	148,977	104,442	62,720	316,139	244,837	-	817	741	562,534	-	-	-	-	562,534
<b>Cable Communications Commission</b>																	
Central St. Croix Valley Joint Cable	159,584	-	-	-	-	-	-	102,417	-	4,324	28,518	294,843	-	-	-	-	294,843
Northern Dakota County Cable	578,295	-	-	-	-	-	-	-	-	2,743	3,042	584,080	-	-	-	-	584,080
Ramsey/Washington Counties Suburban II	939,563	-	-	-	-	-	-	-	-	105,778	721,857	1,767,198	-	-	-	-	1,767,198
<b>District Total</b>	1,677,442	-	-	-	-	-	-	102,417	-	112,845	753,417	2,646,121	-	-	-	-	2,646,121
<b>Drainage and Conservancy District</b>																	
Aitkin Drainage Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health/Human Services</b>																	
Brown-Nicollet Community Health Services	-	-	171,192	294,228	480,285	51,586	826,099	98,552	-	4,016	45,911	1,145,770	-	-	-	-	1,145,770
Carlton, Cook, Lake and St. Louis County Community Health Board	-	-	-	1,623,081	1,489,020	-	3,112,101	-	-	-	-	3,112,101	-	-	-	-	3,112,101
Kanabec/Pine Community Health Services	-	-	-	335,794	323,878	12,894	672,566	-	-	-	-	672,566	-	-	-	-	672,566
Lincoln, Lyon, & Murray Human Services	-	-	-	968,479	5,513,612	3,838,268	10,320,359	152,240	-	47,569	152,142	10,672,310	-	-	-	-	10,672,310
Meeker-McLeod-Sibley Community Health	-	-	-	677,074	484,460	67,000	1,228,534	6,373	-	-	3,548	1,238,455	-	-	-	-	1,238,455
Mid-State Community Health Services	-	-	-	297,098	356,384	-	653,482	-	-	-	45,127	698,609	-	-	-	-	698,609
Nobles-Rock Public Health Services	-	-	44,887	221,298	150,433	147,480	519,211	933,998	-	-	31,749	1,529,845	-	-	-	-	1,529,845
Southwestern MN Adult Mental Health Consortium	-	-	-	27,994	793,237	67,808	889,039	-	-	-	375	889,414	-	-	-	-	889,414
Human Services of Faribault & Martin Cnty	-	-	45,631	1,472,704	4,787,424	2,550,278	8,810,406	194,983	-	7,751	240,811	9,299,582	-	-	-	-	9,299,582
<b>District Total</b>	-	-	261,710	5,917,750	14,378,733	6,735,314	27,031,797	1,386,146	-	59,336	519,663	29,258,652	-	-	-	-	29,258,652
<b>Hospital District</b>																	
East Lake Clinic District	62,563	-	-	-	6,755	-	6,755	5,250	-	1,610	159	76,337	-	-	-	-	76,337
North Suburban Hospital District	777,848	-	-	-	63,360	-	63,360	-	-	33,674	9,800	884,682	-	-	-	-	884,682
<b>District Total</b>	840,411	-	-	-	70,115	-	70,115	5,250	-	35,284	9,959	961,019	-	-	-	-	961,019
<b>Housing and Economic Development Authority</b>																	
Beltrami County HRA	-	-	-	-	10,000	-	10,000	691,313	-	11,170	13,928	726,411	25,000	-	-	-	751,411
Canby HRA	-	-	-	-	-	-	-	3,733	-	3,278	-	7,011	-	-	-	-	7,011
Foley Economic Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Rapids HRA	9	-	-	-	-	-	-	-	-	145	8,459	8,613	-	-	-	-	8,613
Grant County HRA	61,264	-	-	-	-	71,596	71,596	12,208	-	920	108	146,096	-	-	-	-	146,096
Hubbard County HRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minneapolis Neighborhood Revitalization Policy Board	-	-	-	-	-	1,636,491	1,636,491	-	-	9,184	52,453	1,698,128	-	-	-	-	1,698,128
Moose Lake HRA	-	-	-	-	-	-	-	191,526	-	282	-	191,808	529	-	-	-	192,337
Northwest MN Multi-County HRA	116,662	-	-	593,163	469,697	420,356	1,483,216	1,289,497	-	11,827	215,879	3,117,081	-	-	-	236,620	3,353,701
Pine Island HRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Central Minnesota Multi-County HRA	-	-	-	-	2,167,052	-	2,167,052	-	-	302	4,641	2,171,995	-	-	-	-	2,171,995
South St. Paul HRA	630,798	-	-	1,797,671	-	-	1,797,671	23,999	-	127,611	268,688	2,848,767	-	1,067,158	-	353,089	4,269,014
St. Louis Park HRA	-	-	-	-	-	-	-	-	-	4,231	-	4,231	-	-	-	-	4,231
Virginia HRA	33,668	-	-	116,430	-	-	116,430	-	-	97	350	150,545	-	-	-	-	150,545
Wadena HRA	26,529	-	-	-	-	-	-	-	-	19,358	15,902	61,789	-	-	-	32,677	94,466
<b>District Total</b>	868,930	-	-	2,507,264	2,646,749	2,128,443	7,282,456	2,212,276	-	188,405	580,408	11,132,475	25,529	1,067,158	-	622,386	12,847,548
<b>Lake Conservation District</b>																	
Lake Minnetonka Conservation District	-	-	121,307	-	30,080	245,615	275,695	-	42,953	14,578	34,784	489,317	-	-	-	-	489,317
<b>Lake Improvement District</b>																	
Cedar Lake Improvement District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Charlotte Improvement District	10,304	-	-	-	-	-	-	-	-	-	810	11,114	-	-	-	-	11,114
<b>District Total</b>	10,304	-	-	-	-	-	-	-	-	-	810	11,114	-	-	-	-	11,114
<b>Library District</b>																	
Arrowhead Library System	-	-	-	44,526	1,114,108	762,628	1,921,262	-	-	-	568,171	2,489,433	-	-	-	-	2,489,433
East Central Regional Library District	-	-	-	37,335	367,873	1,346,380	1,751,588	-	-	-	118,934	1,870,522	-	-	-	-	1,870,522
Great River Regional Library District	-	-	-	24,796	894,643	5,107,175	6,026,614	-	-	-	372,390	6,399,004	-	-	-	-	6,399,004
Kitchigami Regional Library	-	-	-	14,500	437,450	1,136,003	1,587,953	-	-	-	52,639	1,640,592	-	-	-	-	1,640,592

**Table 5**  
**Classification of Revenues**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Revenues											Other Financing Sources			Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Transfers Governmental Funds
Lake Agassiz Regional Library	-	-	-	68,710	560,124	1,920,567	2,549,401	-	-	-	100,724	2,650,125	-	-	-	-	2,650,125
Metropolitan Library Service Agency	-	-	-	79,317	2,878,979	-	2,958,296	-	-	-	235,540	3,193,836	-	-	-	-	3,193,836
Northwest Regional Library	-	-	-	38,570	292,180	515,744	846,494	-	-	-	-	846,494	-	-	-	-	846,494
Pioneer Land Library Systems	615,928	-	-	244,885	495,503	2,196,528	2,936,916	-	-	-	443,616	3,996,460	-	-	-	-	3,996,460
Plum Creek Library System	60,411	-	-	66,061	397,740	75,950	539,751	-	-	-	139,867	740,029	-	-	-	-	740,029
Southeastern Libraries Cooperating	175,115	-	-	258,242	1,111,699	572,081	1,942,022	-	-	-	81,990	2,199,127	-	-	-	-	2,199,127
Spring Grove Cooperative Library	-	-	-	-	240	104,699	104,939	-	-	-	4,807	109,746	-	-	-	-	109,746
Traverse des Sioux Library System	-	-	-	61,000	1,057,657	-	1,118,657	-	-	-	-	1,118,657	-	-	-	-	1,118,657
Viking Library System	-	-	-	66,000	319,099	380,970	766,069	-	-	-	40,800	806,869	-	-	-	-	806,869
Waseca-LeSueur Library System	-	-	-	-	-	821,205	821,205	-	-	-	23,676	844,881	-	-	-	-	844,881
<b>District Total</b>	<b>851,454</b>	<b>-</b>	<b>-</b>	<b>1,003,942</b>	<b>9,927,295</b>	<b>14,939,930</b>	<b>25,871,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,183,154</b>	<b>28,905,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,905,775</b>
<b>Mental Health Collaborative</b>																	
Aitkin County Health & Human Services	-	-	-	-	201,370	-	201,370	-	-	2,225	300	203,895	-	-	-	-	203,895
Anoka County Children & Family Council	-	-	-	-	2,376,916	-	2,376,916	-	-	-	-	2,376,916	-	-	-	-	2,376,916
Becker County Children's Initiative	-	-	-	-	353,565	-	353,565	-	-	-	81,501	435,066	-	-	-	-	435,066
Beltrami Area Service Collaborative	-	-	-	-	783,480	-	783,480	-	-	13,229	19,774	816,483	-	-	-	-	816,483
Benton Children's Mental Health	-	-	-	-	271,915	-	271,915	650	-	7,875	40,001	320,441	-	-	-	-	320,441
Big Stone County Family Services	-	-	-	-	82,124	-	82,124	-	-	-	500	82,624	-	-	-	-	82,624
Carlton County Human Services	-	-	-	-	1,052,329	-	1,052,329	6,373	-	-	149,601	1,208,303	-	-	-	-	1,208,303
Carver County Integrated Services Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cass County/Leech Lake Reservation Children's Initiative	-	-	-	-	1,076,898	-	1,076,898	85,350	-	15,072	64,514	1,241,834	-	-	-	-	1,241,834
Chippewa County Care Collaborative	-	-	-	-	240,375	2,150	242,525	-	-	2,018	374	244,917	-	-	-	-	244,917
Chisago County Health & Human Services	-	-	-	-	439,764	-	439,764	-	-	-	-	439,764	-	-	-	-	439,764
Clay County Joint Powers Collaborative	-	-	-	-	1,142,571	-	1,142,571	-	-	25,105	282,920	1,450,596	-	-	-	-	1,450,596
Cottonwood County Family Services	-	-	-	-	227,133	-	227,133	3,580	-	1,635	660	233,008	-	-	-	-	233,008
Crow Wing Family Services	-	-	-	-	959,239	-	959,239	-	-	26,369	230,308	1,215,916	-	-	-	-	1,215,916
Dakota County Family Services	-	-	-	-	1,840,825	-	1,840,825	-	-	23,814	-	1,864,639	-	-	-	-	1,864,639
Dodge County Family Services	-	-	-	-	245,355	5,013	250,368	-	-	-	-	250,368	-	-	-	-	250,368
Douglas County Children's Mental Health	-	-	-	-	308,261	-	308,261	-	-	1,673	-	309,934	-	-	-	-	309,934
Duluth Area Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Edina Family Services	-	-	-	-	437,612	-	437,612	-	-	-	140,500	578,112	-	-	-	-	578,112
Families First-Children's and Family Connections Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Family Services Collaborative of Faribault & Martin County	-	-	-	14,011	488,979	-	502,990	163,405	-	6,648	-	673,043	-	-	-	-	673,043
Fillmore County Family Services	-	-	-	-	423,744	-	423,744	-	-	2,165	111,452	537,361	-	-	-	-	537,361
Freeborn County Family Services	-	-	-	-	245,773	-	245,773	-	-	1,545	2,000	249,318	-	-	-	-	249,318
Goodhue County Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant County Family Services	-	-	-	20,000	71,974	-	91,974	-	-	-	11,648	103,622	-	-	-	-	103,622
Hennepin County Children's Mental Health	-	-	-	-	6,949,390	-	6,949,390	-	-	-	-	6,949,390	-	-	-	-	6,949,390
Hennepin South Services Collaborative	-	-	-	-	336,582	-	336,582	-	-	2,062	539,225	877,869	-	-	-	-	877,869
Hopkins Family Services Collaborative	-	-	-	-	371,542	19,000	390,542	-	-	-	35,050	425,592	-	-	-	-	425,592
Houston County Family Services	-	-	-	-	299,751	25,425	325,176	-	-	13,552	-	338,728	-	-	-	-	338,728
Hubbard County Family Services	-	-	-	-	246,941	38,187	285,128	-	-	4,218	53,103	342,449	-	-	-	-	342,449
Isanti County Integrated Collaborative Human Services	-	-	-	-	232,068	-	232,068	-	-	-	-	232,068	-	-	-	-	232,068
Itasca County Health	-	-	-	-	340,378	-	340,378	-	-	19,186	-	359,564	-	-	-	-	359,564
Jackson County Family Services Network	-	-	-	-	157,451	-	157,451	-	-	-	70,655	228,106	-	-	-	-	228,106
Kanabec County Family Services	-	-	-	-	229,434	-	229,434	-	-	-	-	229,434	-	-	-	-	229,434
Kittson County Children's Collaborative	-	-	-	-	113,123	-	113,123	-	-	406	-	113,529	-	-	-	-	113,529
Koochiching Family Collaborative	-	-	-	-	214,560	-	214,560	-	-	6,760	8,426	229,746	-	-	-	-	229,746
Lake of the Woods County Children & Families Collaborative	-	-	-	-	53,395	-	53,395	-	-	-	-	53,395	-	-	-	-	53,395
Le Suer County Family Services	-	-	-	-	279,149	-	279,149	-	-	-	1,022	280,171	-	-	-	-	280,171
Lyon-Murray Counties Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mahnomen County Interagency	-	-	-	-	236,276	-	236,276	-	-	1,756	-	238,032	-	-	-	-	238,032
Marshall County Family Services	-	-	-	-	300,011	-	300,011	-	-	-	128,033	428,044	-	-	-	-	428,044
McLeod Family Connection Collaborative	-	-	-	-	71,748	-	71,748	236,143	-	6,912	-	314,803	-	-	-	-	314,803
Mille Lacs County Family Ties	-	-	-	-	329,902	-	329,902	280,190	-	5,782	498	616,372	-	-	-	-	616,372
Minneapolis Redesign	-	-	-	-	2,418,559	-	2,418,559	-	-	-	716,236	3,134,795	-	-	-	-	3,134,795
Minneapolis Youth Coordinating Board	-	-	-	951,120	689,306	3,345,057	4,985,483	-	-	-	560,838	5,546,321	-	-	-	-	5,546,321
Minnetonka Family Collaborative	-	-	-	-	351,299	-	351,299	-	-	-	114,400	465,699	-	-	-	-	465,699

**Table 5**  
**Classification of Revenues**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Revenues											Total Revenues	Other Financing Sources			Total Revenues and Other Sources	
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues		Borrowing	Other Financing Sources	Enterprise Funds		Transfers Governmental Funds
Morrison County Interagency Coordinating Council	-	-	-	-	253,994	-	253,994	-	-	8,644	5,000	267,638	-	-	-	-	267,638
Mower County Family Connection	-	-	-	-	229,867	-	229,867	-	-	-	23,576	253,443	36,134	-	-	-	289,577
Nicollet County Family Services	-	-	-	-	316,339	-	316,339	-	-	6,808	11,833	334,980	-	-	-	-	334,980
Norman County Children's Collaborative	-	-	-	-	110,297	-	110,297	-	-	2,972	2,515	115,784	-	-	-	-	115,784
North Shore Collaborative	-	-	-	-	283,788	623	284,411	-	-	4,586	2,186	291,183	-	-	-	-	291,183
Northern St. Louis County Family Services	-	-	-	-	498,037	-	498,037	-	-	-	-	498,037	-	-	-	-	498,037
Northwest Hennepin Family Services	-	-	-	-	112,265	-	112,265	-	-	-	-	112,265	-	-	-	-	112,265
Olmsted County Children's Mental Health	-	-	-	-	726,954	-	726,954	-	-	-	-	726,954	-	-	-	-	726,954
Olmsted County FACES	-	-	-	10,300	-	10,000	20,300	-	-	-	53,356	73,656	-	-	-	-	73,656
Orono Communities/ Healthy Youth Mental Health Collaborative	-	-	-	-	208,924	-	208,924	-	-	-	-	208,924	-	-	-	-	208,924
Otter Tail Family Services Collaborative	-	-	-	-	628,195	3,000	631,195	-	-	7,274	201,310	839,779	-	-	-	-	839,779
Pennington County Family Services	-	-	-	-	118,709	-	118,709	-	-	-	-	118,709	-	-	-	-	118,709
Pine County Children Families & Learning Services	-	-	-	-	320,890	-	320,890	-	-	2,591	-	323,481	-	-	-	-	323,481
Polk County Family Services Collaborative	-	-	-	-	613,457	-	613,457	-	-	10,691	28,640	652,788	-	-	-	-	652,788
Pope County Family Mental Health	-	-	-	-	46,059	-	46,059	-	-	132	-	46,191	-	-	-	-	46,191
Putting All Communities Together 4 Families	-	-	-	2,837,553	1,753,539	-	4,591,092	277,970	-	43,967	151,483	5,064,512	-	-	-	-	5,064,512
Ramsey County Childrens Mental Health	-	-	-	-	2,368,532	-	2,368,532	-	-	25,885	23,250	2,417,667	-	-	-	-	2,417,667
Red Lake Childrens Initiative Family Services	-	-	-	-	120,003	-	120,003	-	-	617	-	120,620	-	-	-	-	120,620
Redwood County Family Services	-	-	-	-	327,897	-	327,897	-	-	4,951	5,952	338,800	-	-	-	-	338,800
Rice County Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robbinsdale Area Redesign Family Service	-	-	-	-	1,192,499	-	1,192,499	-	-	-	554,996	1,747,495	-	-	-	-	1,747,495
Rock County Collaborative	-	-	-	-	96,449	-	96,449	-	-	1,279	93,244	190,972	-	-	-	-	190,972
Scott Family Net	-	-	-	-	442,108	-	442,108	-	-	-	2,547	444,655	-	-	-	-	444,655
Sibley County Childrens Collaborative	-	-	-	-	104,478	-	104,478	-	-	1,880	1,500	107,858	-	-	-	-	107,858
South Central Childrens Project	-	-	-	-	831,138	-	831,138	-	-	-	216,145	1,047,283	-	-	-	-	1,047,283
South St. Louis County Collaborative/Duluth Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Anthony Family Services Collaborative	-	-	-	-	120,113	-	120,113	-	-	-	-	120,113	-	-	-	-	120,113
St. Louis Park Family Services Collaborative	-	-	-	-	238,202	-	238,202	-	-	-	-	238,202	-	-	-	-	238,202
St. Paul/Ramsey County Children's Initiative	-	-	-	-	2,522,835	-	2,522,835	-	-	12,033	2,483	2,537,351	-	-	-	-	2,537,351
Stearns County Family Services	-	-	-	-	1,203,369	-	1,203,369	2,356	-	44,275	25,232	1,275,232	-	-	-	-	1,275,232
Steele County Childrens Mental Health	-	-	-	-	475,620	-	475,620	-	-	-	277	475,897	-	-	-	-	475,897
Stevens County Family Services	-	-	-	-	116,855	-	116,855	-	-	-	265	117,120	-	-	-	-	117,120
Suburban Ramsey Family Services	-	-	-	10,000	1,662,720	-	1,672,720	-	-	22,852	240,779	1,936,351	-	-	-	-	1,936,351
Three Counties for Kids	-	-	-	-	210,754	-	210,754	-	-	12,747	2,596	226,097	-	-	-	-	226,097
Todd County Family Services Collaborative	-	-	-	-	305,348	-	305,348	-	-	2,859	-	308,207	-	-	-	-	308,207
Traverse County Connections Collaborative	-	-	-	-	73,667	-	73,667	-	-	-	-	73,667	-	-	-	-	73,667
Visions for Families and Communities	-	-	-	-	241,205	-	241,205	-	-	12,342	35,574	289,121	-	-	-	-	289,121
Wabasha County Family Services	-	-	-	-	564,230	-	564,230	-	-	3,325	70	567,625	-	-	-	-	567,625
Wadena County Family Services	-	-	-	-	58,596	-	58,596	-	-	1,391	44,608	104,595	-	-	-	-	104,595
Waseca County Collaborative for Families	-	-	-	-	420,457	-	420,457	-	-	6,366	28,346	455,169	-	-	-	-	455,169
Washington County Family Services	-	-	-	-	777,130	-	777,130	-	-	8,542	-	785,672	-	-	-	-	785,672
Watonwan County Visions For Families & Communities	-	-	-	-	241,203	-	241,203	-	-	12,342	35,574	289,119	-	-	-	-	289,119
Wayzata Community Collaborative Council	-	-	-	-	278,787	-	278,787	-	-	-	27,932	306,719	-	-	-	-	306,719
Westonka Healthy Community Collaborative	-	-	-	-	169,283	12,000	181,283	-	-	-	3,804	185,087	-	-	-	-	185,087
Winona County Family Service	-	-	-	-	726,337	99,626	825,963	-	-	19,236	2,500	847,699	-	-	-	-	847,699
Wright County Family Services Collaborative	-	-	-	-	2,513,695	-	2,513,695	-	-	7,678	-	2,521,373	-	-	-	-	2,521,373
<b>District Total</b>	-	-	-	3,842,984	52,115,891	3,560,081	59,518,956	1,056,017	-	478,272	5,191,112	66,244,357	36,134	-	-	-	66,280,491
<b>Public Safety</b>																	
Arrowhead Regional Corrections	-	-	-	392,877	6,118,636	10,843,257	17,354,770	481,970	-	-	212,058	18,048,798	-	-	-	-	18,048,798
Central Minnesota Community Corrections	-	-	-	18,209	2,005,147	308,091	2,331,447	1,220,067	-	-	22,581	3,574,095	-	-	-	-	3,574,095
Central Minnesota EMS Board	-	-	-	82,201	302,003	-	384,204	-	-	-	250	384,454	-	-	-	-	384,454
Central MN Major Crime Investigation Unit	-	-	-	82,181	7,986	26,667	116,834	-	57,768	1,137	3,910	179,649	-	-	-	-	179,649
Floodwood Area EMS	23,290	-	-	457	5,206	14,950	20,613	51,408	-	2,127	-	97,438	-	-	-	-	97,438
Lower St. Croix Valley Fire Protection	357,222	-	-	-	-	-	-	91,348	-	2,897	37,368	488,835	1,390,000	7,040	-	17,599	1,903,474
Metropolitan 911 Board	-	417,923	-	-	99,763	-	99,763	142,590	-	77,820	51,069	789,165	-	-	-	-	789,165
Region 6W Community Corrections	-	-	-	-	620,690	229,874	850,564	-	-	-	39,953	890,517	-	-	-	-	890,517
Rock Nobles Community Corrections	-	-	-	-	408,533	108,630	517,163	16,810	-	-	40,456	574,429	-	-	-	-	574,429
Scott Joint Prosecution Association	-	-	-	-	-	-	-	465,309	-	796	508	466,613	-	-	-	-	466,613

**Table 5**  
**Classification of Revenues**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Revenues											Other Financing Sources			Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers			
														Other Financing Sources		Enterprise Funds	Governmental Funds
South Central MN EMS	-	-	-	-	223,238	-	223,238	-	-	-	6,538	229,776	-	-	-	-	229,776
Southeastern Minnesota EMS Joint Powers	-	-	-	6,446	198,407	-	204,853	97,914	-	1,324	18,711	322,802	-	-	-	-	322,802
Southeastern MN Narcotic Task Force	-	-	-	165,311	-	134,144	299,455	-	131,757	4,525	1,981	437,718	-	-	-	-	437,718
Todd-Wadena Community Corrections	-	-	-	-	1,016,768	260,241	1,277,009	-	-	-	99,954	1,376,963	37,370	-	-	-	1,414,333
West Hennepin Public Safety Department	-	-	-	-	51,856	-	51,856	907,353	-	-	23,117	982,326	-	-	-	-	982,326
West Metro Fire-Rescue District	-	-	-	-	-	1,375,986	1,375,986	-	-	13,990	30,325	1,420,301	19,000	2,182	-	143,891	1,585,374
<b>District Total</b>	<b>380,512</b>	<b>417,923</b>	<b>-</b>	<b>747,682</b>	<b>11,058,233</b>	<b>13,301,840</b>	<b>25,107,755</b>	<b>3,474,769</b>	<b>189,525</b>	<b>104,616</b>	<b>588,779</b>	<b>30,263,879</b>	<b>1,446,370</b>	<b>9,222</b>	<b>-</b>	<b>161,490</b>	<b>31,880,961</b>
<b>Regional Development and Planning</b>																	
Arrowhead RDC	408,145	-	-	4,087,067	933,061	228,877	5,249,005	731,825	-	3,467	19,134	6,411,576	-	-	-	161,566	6,573,142
East Central RDC	182,851	-	-	720,975	287,166	-	1,008,141	-	-	20,636	91,918	1,303,546	-	-	-	-	1,303,546
Headwaters RDC	208,747	-	-	161,968	107,913	83,992	353,873	-	-	663	258,353	821,636	-	-	-	-	821,636
Metropolitan Council	64,820,010	-	-	9,707,247	90,244,634	277,750	100,229,631	-	-	2,646,977	4,644,892	172,341,510	10,725,992	27,270	-	1,585,111	184,679,883
Mid-Minnesota Development Commission	220,215	-	-	970,940	157,551	-	1,128,491	-	-	48,659	453,314	1,850,679	-	-	-	-	1,850,679
Northern Counties Land Use Coordinating Bd	-	-	-	-	20,000	18,750	38,750	-	-	-	-	38,750	-	-	-	-	38,750
Northwest RDC	183,664	-	-	2,136,365	1,958,039	-	4,094,404	-	-	7,661	371,404	4,657,133	-	-	-	-	4,657,133
Region 5 Development Commission	216,689	-	-	228,080	148,580	-	376,660	-	-	5,417	1,075,432	1,674,198	-	-	-	-	1,674,198
Region Nine Development Commission	377,831	-	-	2,640,930	1,003,204	-	3,644,134	111,633	-	16,752	943,420	5,093,770	-	-	-	89,000	5,182,770
SW Regional Development Commission 8	451,025	-	-	667,302	270,887	-	938,189	229,099	-	36,292	470,828	2,125,433	289,367	-	-	-	2,414,800
Upper Minnesota Valley RDC 6 West	187,310	-	-	3,094,564	532,409	95,742	3,722,715	-	-	2,710	261,215	4,173,950	-	-	-	3,270	4,177,220
<b>District Total</b>	<b>67,256,487</b>	<b>-</b>	<b>-</b>	<b>24,415,438</b>	<b>95,663,444</b>	<b>705,111</b>	<b>120,783,993</b>	<b>1,072,557</b>	<b>-</b>	<b>2,789,234</b>	<b>8,589,910</b>	<b>200,492,181</b>	<b>11,015,359</b>	<b>27,270</b>	<b>-</b>	<b>1,838,947</b>	<b>213,373,757</b>
<b>Recreation Authority</b>																	
Lake of the Woods Area Tourism Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Superior Center Authority	-	-	-	-	-	-	-	1,065,301	-	844	98,864	1,165,009	-	-	-	-	1,165,009
Suburban Hennepin Regional Park District	19,235,352	-	-	-	7,403,927	-	7,403,927	4,300,178	67,728	466,086	400,179	31,873,450	6,345,858	5,213	436,668	1,200,834	39,862,023
<b>District Total</b>	<b>19,235,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,403,927</b>	<b>-</b>	<b>7,403,927</b>	<b>5,365,479</b>	<b>67,728</b>	<b>466,930</b>	<b>499,043</b>	<b>33,038,459</b>	<b>6,345,858</b>	<b>5,213</b>	<b>436,668</b>	<b>1,200,834</b>	<b>41,027,032</b>
<b>Regional Railroad Authorities</b>																	
Buffalo Ridge Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lac Qui Parle Regional Railroad Authority	-	-	-	-	-	-	-	-	-	24	84	108	-	-	-	-	108
McLeod County Regional Railroad	-	-	-	-	-	-	-	-	-	19	15	34	-	-	-	-	34
Minnesota Valley Regional Railroad	-	-	-	249,047	-	-	249,047	10,485	-	267	96,086	355,885	280,305	-	-	-	636,190
St. Louis & Lake County Regional Railroad	627,093	-	-	15,586	330,138	-	345,724	-	-	79,128	170,870	1,222,815	-	-	-	-	1,222,815
<b>District Total</b>	<b>627,093</b>	<b>-</b>	<b>-</b>	<b>264,633</b>	<b>330,138</b>	<b>-</b>	<b>594,771</b>	<b>10,485</b>	<b>-</b>	<b>79,438</b>	<b>267,055</b>	<b>1,578,842</b>	<b>280,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,859,147</b>
<b>Regional Water System</b>																	
Golden Valley - Crystal - New Hope Joint Water Commission	-	-	-	-	-	-	-	7,625,120	-	521	54,926	7,680,567	-	-	-	-	7,680,567
Kittson-Marshall Rural Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Red Rock Rural Water System	-	-	-	-	-	-	-	626,335	-	365,340	3,504	995,179	5,847,549	-	-	-	6,842,728
<b>District Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,251,455</b>	<b>-</b>	<b>365,861</b>	<b>58,430</b>	<b>8,675,746</b>	<b>5,847,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,523,295</b>
<b>Sanitation District</b>																	
Central Lakes Regional Sanitary District	-	-	-	-	-	-	-	-	-	-	20,752	20,752	-	-	-	-	20,752
Cross Lake Area Water and Sanitary Sewer	134,579	87,703	1,050	-	-	-	-	77,886	-	35,624	4,014	340,856	-	-	-	-	340,856
East Koochiching Sanitation District	-	99,618	-	-	-	-	-	-	-	-	-	99,618	-	-	-	-	99,618
Metropolitan Mosquito Control Board	11,619,433	-	-	-	-	24,243	24,243	-	-	356,957	197,283	12,197,916	-	-	-	-	12,197,916
North Shore Sanitary Sewer District	-	-	-	-	-	2,000	2,000	-	-	-	-	2,000	-	-	-	-	2,000
Ramsey/Washington County Resource Recovery Project	-	-	-	-	-	-	-	12,914,293	-	41,642	5,114	12,961,049	-	-	-	-	12,961,049
Shorewood Acres Sanitary District	3,686	33,324	-	-	-	-	-	-	-	347	179	37,536	-	-	-	-	37,536
Shorewood Park Sanitary District	-	-	-	48,529	-	-	48,529	50,888	-	-	-	99,417	-	-	-	-	99,417
Villard Area Lakes Sanitary District	66,814	-	-	-	-	-	-	-	-	74	3,877	70,765	-	-	-	-	70,765
Lamont Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Long Lake SSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oakland Sanitation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reads Landing Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rush Lake Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tower & Breitung Water and Sewer Comm.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tri-Cities Biosolids Disposal Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wannaska Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>District Total</b>	<b>11,824,512</b>	<b>220,645</b>	<b>1,050</b>	<b>48,529</b>	<b>-</b>	<b>26,243</b>	<b>74,772</b>	<b>13,043,067</b>	<b>-</b>	<b>434,644</b>	<b>231,219</b>	<b>25,829,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,829,909</b>

**Table 5**  
**Classification of Revenues**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Revenues											Other Financing Sources			Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Transfers Governmental Funds
Soil and Water Conservation District																	
Aitkin SWCD	-	-	-	-	57,561	126,808	184,369	13,090	-	989	60,756	259,204	-	-	-	-	259,204
Anoka SWCD	-	-	-	108,039	144,823	229,099	481,961	98,304	-	1,471	-	581,736	-	-	-	-	581,736
Becker Soil and Water Conservation District	-	-	-	-	48,146	132,198	180,344	79,178	-	4,282	2,611	266,415	-	-	-	-	266,415
Beltrami Soil & Water Conservation District	-	-	-	-	61,283	183,221	244,504	203,579	-	1,977	2,288	452,348	-	-	-	-	452,348
Benton Soil and Water Conservation District	-	-	-	-	72,614	78,530	151,144	53,472	-	2,726	7,200	214,542	-	-	-	-	214,542
Big Stone SWCD	-	-	-	-	48,053	58,050	106,103	41,184	-	1,270	388	148,945	-	-	-	-	148,945
Blue Earth SWCD	-	-	-	1,000	55,501	-	56,501	3,150	-	2,585	91,631	153,867	-	-	-	-	153,867
Brown Soil and Water Conservation District	-	-	-	-	92,016	70,700	162,716	20,946	-	5,911	380	189,953	-	-	-	-	189,953
Carlton Soil and Water Conservation District	-	-	-	-	33,967	76,931	110,898	3,091	-	926	430	115,345	-	-	-	-	115,345
Carver Soil and Water Conservation District	-	-	-	3,723	78,702	435,282	517,707	34,093	-	10,188	3,019	565,007	-	-	-	-	565,007
Cass Soil and Water Conservation District	-	-	-	-	17,663	-	17,663	-	-	461	1,327	19,451	-	-	-	-	19,451
Central MN SWCD Cluster 5 Joint Powers	-	-	-	-	149,236	-	149,236	-	-	870	54,150	204,256	-	-	-	-	204,256
Chippewa SWCD	-	-	-	-	70,815	78,836	149,651	118,589	-	7,170	30,760	306,170	-	-	-	-	306,170
Chisago SWCD	-	-	-	-	47,104	50,220	97,324	99,324	-	2,052	45,433	244,133	-	-	-	-	244,133
Clay Soil and Water Conservation District	-	-	-	-	183,824	109,507	293,331	113,008	-	4,594	10,496	421,429	-	-	-	-	421,429
Clearwater SWCD	-	-	-	-	69,444	98,916	168,360	45,966	-	732	5,411	220,469	-	-	-	-	220,469
Cook Soil and Water Conservation District	-	-	-	13,199	30,946	16,260	60,405	641	-	539	3,838	65,423	-	-	-	-	65,423
Cottonwood SWCD	-	-	-	-	106,737	89,903	196,640	124,575	-	3,233	1,363	325,811	-	-	-	-	325,811
Crow Wing SWCD	-	-	-	-	56,131	140,151	196,282	4,889	-	925	29,638	231,734	-	-	-	-	231,734
Dakota Soil and Water Conservation District	-	-	-	-	137,342	523,746	661,088	71,518	-	26,994	11,429	771,029	-	-	-	-	771,029
Dodge Soil and Water Conservation District	-	-	-	-	51,750	90,780	142,530	12,049	-	2,648	1,758	158,985	-	-	-	-	158,985
Douglas SWCD	-	-	-	-	84,216	134,605	218,821	106,613	-	2,808	10,044	338,286	-	-	-	-	338,286
Faribault SWCD	-	-	-	3,963	109,425	158,572	271,960	17,279	-	3,131	744	293,114	-	-	-	-	293,114
Fillmore SWCD	-	-	-	-	105,307	284,164	389,471	56,146	-	15,015	1,722	462,354	-	-	-	-	462,354
Freeborn SWCD	-	-	-	-	75,613	107,063	182,676	33,117	-	1,857	-	217,650	-	-	-	-	217,650
Goodhue SWCD	-	-	-	-	115,566	317,685	433,251	64,307	-	9,904	4,773	512,235	-	-	-	-	512,235
Grant Soil and Water Conservation District	-	-	-	-	79,295	56,670	135,965	91,048	-	7,337	10,172	244,522	-	-	-	-	244,522
Hennepin SWCD	-	-	-	-	2,000	295,200	297,200	30,000	-	1,800	-	329,000	-	-	-	-	329,000
Hubbard SWCD	-	-	-	-	44,468	101,661	146,129	17,640	-	1,674	856	166,299	-	-	-	-	166,299
Impack 6 Joint Powers Board	-	-	-	-	96,727	-	96,727	-	-	1,574	6,697	104,998	-	-	-	-	104,998
Isanti Soil and Water Conservation District	-	-	-	-	37,256	36,244	73,500	142,744	-	1,407	11,847	229,498	-	-	-	-	229,498
Itasca Soil and Water Conservation District	-	-	-	3,100	35,684	172,100	210,884	26,854	-	5,030	2,237	245,005	-	-	-	-	245,005
Jackson SWCD	-	-	-	-	93,051	105,713	198,764	85,572	-	3,970	7,167	295,473	-	-	-	-	295,473
Kanabec SWCD	-	-	-	-	-	65,497	65,497	50,445	-	1,419	802	118,163	-	-	-	-	118,163
Kandiyohi SWCD	-	-	-	-	77,041	111,637	188,678	267,439	-	7,467	5,937	469,521	-	-	-	-	469,521
Kitson Soil and Water Conservation District	-	-	-	-	47,938	73,376	121,314	36,180	-	1,432	2,381	161,307	-	-	-	-	161,307
Koochiching SWCD	-	-	-	-	45,156	55,402	100,558	18,654	-	2,073	1,266	122,551	-	-	-	-	122,551
Lac Qui Parle SWCD	-	-	-	-	99,601	98,688	198,289	70,427	-	2,791	3,806	275,313	-	-	-	-	275,313
Lake of the Woods SWCD	-	-	-	-	34,973	63,903	98,876	12,028	-	1,534	789	113,227	-	-	-	-	113,227
Lake Soil and Water Conservation District	-	-	-	-	34,132	45,903	80,035	958	-	294	14,961	96,248	-	-	-	-	96,248
Le Sueur SWCD	-	-	-	25,296	150,586	139,113	314,995	30,032	-	948	-	345,975	-	-	-	-	345,975
Lincoln Soil and Water Conservation District	-	-	-	6,870	91,989	87,149	186,008	160,696	-	6,041	5,519	358,264	-	-	-	-	358,264
Lyon Soil and Water Conservation District	-	-	-	1,000	135,459	72,575	209,034	71,933	-	1,508	10,146	292,621	-	-	-	-	292,621
Mahnomen SWCD	-	-	-	-	57,010	44,505	101,515	16,187	-	671	1,983	120,356	-	-	-	-	120,356
Marshall SWCD	-	-	-	-	44,269	57,547	101,816	33,946	-	1,349	2,343	139,454	-	-	-	-	139,454
Marshall-Beltrami SWCD	-	-	-	-	50,136	74,961	125,097	14,108	-	4,714	1,116	145,035	-	-	-	-	145,035
Martin Soil and Water Conservation District	-	-	-	1,000	262,089	78,295	341,384	330,769	-	4,558	26,439	703,150	-	-	-	-	703,150
McLeod SWCD	-	-	-	876	154,969	47,338	203,183	27,345	-	1,737	5,735	238,000	-	-	-	-	238,000
Meeker SWCD	-	-	-	2,520	34,321	59,740	96,581	35,032	-	3,601	1,405	136,619	-	-	-	-	136,619
Mille Lacs SWCD	-	-	-	2,830	20,096	80,175	103,101	30,838	-	1,283	322	135,544	-	-	-	-	135,544
Morrison SWCD	-	-	-	100,044	96,616	90,156	286,816	76,211	-	5,336	3,277	371,640	-	-	-	-	371,640
Mower Soil and Water Conservation District	-	-	-	18,000	49,636	211,562	279,198	101,644	-	2,771	5,468	389,081	-	-	-	-	389,081
Murray Soil and Water Conservation District	-	-	-	-	49,924	109,370	159,294	73,240	-	1,976	1,937	236,447	-	-	-	-	236,447
Nicollet SWCD	-	-	-	-	65,916	56,954	122,870	11,102	-	4,352	1,268	139,592	-	-	-	-	139,592
Nobles Soil and Water Conservation District	-	-	-	481	48,003	152,685	201,169	82,951	-	1,738	1,718	287,576	-	-	-	-	287,576
Norman SWCD	-	-	-	-	145,730	80,162	225,892	60,742	-	1,648	3,623	291,905	-	-	-	-	291,905
Olmsted SWCD	-	-	-	-	54,012	167,808	221,820	63,381	-	1,666	-	286,867	-	-	-	-	286,867
Otter Tail East SWCD	-	-	-	-	93,400	45,159	138,559	176,865	-	10,080	5,750	331,254	-	-	-	-	331,254
Otter Tail West SWCD	-	-	-	-	111,017	44,738	155,755	59,192	-	3,117	86,038	304,102	-	-	-	-	304,102
Pennington SWCD	-	-	-	-	60,035	94,106	154,141	36,720	-	4,486	717	196,064	-	-	-	-	196,064
Pine Soil and Water Conservation District	-	-	-	-	67,904	146,728	214,632	64,750	-	1,445	-	280,827	-	-	-	-	280,827
Pipestone SWCD	-	-	-	-	104,535	108,230	212,765	35,949	-	1,735	982	251,431	-	-	-	-	251,431
Polk East SWCD	-	-	-	-	61,494	49,236	110,730	21,188	-	1,840	3,560	137,318	-	-	-	-	137,318
Polk West SWCD	-	-	-	-	73,302	69,297	142,599	64,595	-	5,622	-	212,816	-	-	-	-	212,816

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Name of District	Revenues											Other Financing Sources			Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Transfers Governmental Funds
Pope Soil and Water Conservation District	-	-	-	-	105,060	76,683	181,743	356,186	-	3,859	10,447	552,235	-	-	-	-	552,235
Ramsey SWCD	-	-	-	-	49,215	74,368	123,583	-	-	-	262,740	386,323	-	-	-	-	386,323
Red Lake SWCD	-	-	-	-	47,013	56,594	103,607	1,059	-	1,606	5,718	111,990	-	-	-	-	111,990
Redwood SWCD	-	-	-	-	226,591	123,014	349,605	5,263	-	11,817	34,050	400,735	-	-	-	-	400,735
Renville SWCD	-	-	-	-	110,835	105,164	215,999	64,672	-	5,827	19,331	305,829	-	-	-	-	305,829
Rice Soil and Water Conservation District	-	-	-	3,825	152,046	135,546	291,417	46,585	-	6,058	5,422	349,482	-	-	-	-	349,482
Rock Soil and Water Conservation District	-	-	-	-	134,429	-	134,429	69,601	-	1,713	23,005	228,748	-	-	-	-	228,748
Root River SWCD	-	-	-	-	96,804	199,876	296,680	13,837	-	580	86,761	397,858	-	-	-	-	397,858
Roseau Soil and Water Conservation District	-	-	-	-	139,380	81,533	220,913	303,170	-	3,801	10,070	537,954	-	-	-	-	537,954
Scott Soil and Water Conservation District	-	-	-	2,250	70,589	482,431	555,270	29,200	-	7,383	5,502	597,355	-	-	-	-	597,355
Sherburne SWCD	-	-	-	2,775	28,320	296,399	327,494	43,338	-	5,411	1,694	377,937	-	-	-	-	377,937
Sibley Soil and Water Conservation District	-	-	-	-	64,592	121,271	185,863	23,305	-	3,302	6,232	218,702	-	-	-	-	218,702
Southeast MN Technical Support Joint Powers Board	-	-	-	-	172,977	-	172,977	-	-	1,058	373	174,408	-	-	-	-	174,408
St. Louis North SWCD	-	-	-	-	53,302	51,750	105,052	21,888	-	785	985	128,710	-	-	-	-	128,710
St. Louis South SWCD	-	-	-	-	51,213	51,750	102,963	81,820	-	1,020	291,375	477,178	-	-	-	-	477,178
Stearns Soil and Water Conservation District	-	-	-	-	627,091	600,648	1,227,739	91,577	-	15,735	37,776	1,372,827	-	-	-	-	1,372,827
Steele Soil and Water Conservation District	-	-	-	-	98,759	98,329	197,088	62,872	-	3,856	611	264,427	-	-	-	-	264,427
Stevens SWCD	-	-	-	-	76,443	84,687	161,130	207,574	-	3,092	9,579	381,375	-	-	-	-	381,375
Swift Soil and Water Conservation District	-	-	-	-	105,663	25,000	130,663	94,821	-	1,997	3,934	231,415	-	-	-	-	231,415
Todd Soil and Water Conservation District	-	-	-	-	83,085	240,287	323,372	53,194	-	2,748	12,142	391,456	-	-	-	-	391,456
Traverse SWCD	-	-	-	-	43,472	115,723	159,195	125,242	-	5,099	13,674	303,210	-	-	-	-	303,210
Wabasha SWCD	-	-	-	-	367,764	155,828	523,592	7,011	-	9,222	1,564	541,389	-	-	-	-	541,389
Wadena SWCD	-	-	-	-	93,944	113,424	207,368	73,845	-	2,305	11,702	295,220	-	-	-	-	295,220
Waseca SWCD	-	-	-	-	206,996	75,610	282,606	32,580	-	776	64,654	380,616	-	-	-	-	380,616
Washington SWCD	-	-	-	692	114,329	248,748	363,769	623,159	-	3,137	-	990,065	-	-	-	-	990,065
Watowan SWCD	-	-	-	5,120	247,389	67,552	320,061	160,092	-	4,222	167	484,542	-	-	-	-	484,542
Wilkin Soil and Water Conservation District	-	-	-	4,804	60,171	67,280	132,255	110,443	-	1,782	1,916	246,396	-	-	-	-	246,396
Winona SWCD	-	-	-	-	41,563	79,025	120,588	24,855	-	5,296	6,156	156,895	-	-	-	-	156,895
Wright Soil and Water Conservation District	-	-	-	-	117,326	288,833	406,159	52,177	-	2,885	22,049	483,270	-	-	-	-	483,270
Yellow Medicine SWCD	-	-	-	1,000	121,846	104,356	227,202	75,597	-	4,269	3,832	310,900	-	-	-	-	310,900
<b>District Total</b>	-	-	-	312,407	8,821,762	11,262,519	20,396,688	6,802,476	-	349,923	1,573,314	29,122,401	-	-	-	-	29,122,401
<b>Training Center/Council</b>																	
Resource Training and Solutions	-	-	-	-	-	-	-	75,554,503	-	276,492	-	75,830,995	-	-	-	495,522	76,326,517
Stearns - Benton Employment & Training	-	-	-	1,176,760	782,347	74,344	2,033,451	982,114	-	2,973	-	3,018,538	-	-	-	-	3,018,538
Northeast Minnesota Office of Job Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>District Total</b>	-	-	-	1,176,760	782,347	74,344	2,033,451	76,536,617	-	279,465	-	78,849,533	-	-	-	495,522	79,345,055
<b>Transit Commission</b>																	
Southwest Metro Transit Commission	4,563	-	-	789,525	9,243,872	-	10,033,397	1,100,693	-	176,083	6,351	11,321,087	-	-	-	634,710	11,955,797
<b>Watershed District</b>																	
Bear Valley Watershed District	6,016	-	-	-	1,002	-	1,002	-	-	441	-	7,459	-	-	-	-	7,459
Boix de Souix Watershed District	640,138	176,292	-	32,259	89,685	-	121,944	160,904	-	4,233	1,132,289	2,235,800	-	-	-	-	2,235,800
Browns River Watershed District	383,952	-	46,420	-	14,773	-	14,773	-	-	-	10,952	456,097	-	-	-	-	456,097
Buffalo Creek Watershed District	93,021	-	-	-	-	-	-	-	-	-	-	95,441	-	-	-	-	95,441
Buffalo-Red River Watershed District	206,237	56,015	-	-	400,854	72,231	473,085	2,400	-	104,312	51,655	893,704	941,371	-	-	55,432	1,890,507
Capitol Region Watershed District	1,087,580	-	-	-	68,869	-	68,869	-	-	19,358	26,921	1,202,728	-	-	-	-	1,202,728
Carmelian-Marine Watershed District	341,912	-	-	-	27,912	-	27,912	-	-	2,123	28,070	400,017	-	-	-	-	400,017
Clearwater River Watershed District	132,219	71,123	-	-	106,863	-	106,863	-	-	2,767	39,732	352,704	-	-	-	40,293	392,997
Comfort Lake Forest Lake Watershed	232,022	-	-	-	17,048	-	17,048	-	-	853	-	249,923	-	-	-	-	249,923
Cook Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cooks Valley Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coon Creek Watershed District	258,285	34	970	-	22,809	-	22,809	517	-	12,563	1,220	296,398	-	-	-	12,454	308,852
Cormorant Lakes Watershed District	57,739	-	-	-	-	-	-	-	-	758	7,143	65,640	-	-	-	-	65,640
Crooked Creek Watershed District	12,525	-	-	-	-	1,203	1,203	-	-	4,861	-	18,589	-	-	-	-	18,589
Grass Lake Watershed District	-	-	-	-	62,000	-	62,000	-	-	6,110	-	68,110	-	-	-	-	68,110
Heron Lake Watershed District	212,635	-	-	16,137	102,537	38,299	156,973	-	-	9,769	5,683	385,060	-	-	-	-	385,060
High Island Watershed District	69,115	67,711	-	-	10,075	-	10,075	-	-	23,120	-	170,021	-	-	-	-	170,021
Joe River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kanarazi-Little Rock Watershed District	56,225	-	-	124,636	6,366	-	131,002	-	-	2,770	380	190,377	-	-	-	28,618	218,995
Lower Minnesota River Watershed District	236,013	-	-	-	9,648	-	9,648	-	-	8,383	21,041	275,085	-	-	-	-	275,085
Middle-Snake-Tamarac Rivers Watershed	785,597	-	-	-	90,849	-	90,849	-	-	25,357	3,257,819	4,159,622	-	-	-	-	4,159,622
Minnehaha Creek Watershed District	3,771,492	-	37,522	-	107,079	-	107,079	-	-	103,761	29,351	4,049,205	-	-	-	527,158	4,576,363

**Table 5**  
**Classification of Revenues**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Revenues												Other Financing Sources			Total Revenues and 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	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Transfers Governmental Funds
Nine Mile Creek Watershed District	1,665,377	-	-	-	37,445	-	37,445	-	-	29,555	18,529	1,750,906	-	-	-	-	1,750,906
North Fork Crow River Watershed District	229,129	240,612	-	-	-	38,200	38,200	-	-	3,268	45,552	556,761	181,637	-	-	-	738,398
Okabena-Ocheda Watershed District	69,928	-	-	-	11,706	-	11,706	-	-	725	5,349	87,708	-	-	-	-	87,708
Pelican River Watershed District	183,385	132,209	3,940	-	308	14,157	14,465	56,756	-	1,501	3,015	395,271	71,062	-	-	43,620	509,953
Prior Lake-Spring Lake Watershed District	613,540	-	9,265	-	112,504	36,108	148,612	-	-	24,051	4,944	800,412	-	-	-	108,172	908,584
Ramsey-Washington Metro Watershed	2,787,337	-	10,625	-	354,672	-	354,672	176,857	-	28,435	6,844	3,364,770	-	-	-	655,271	4,020,041
Red Lake Watershed District	1,685,370	-	-	-	65,705	35,242	100,947	-	-	113,756	98,557	1,998,630	-	-	-	1,342,490	3,341,120
Rice Creek Watershed District	1,538,397	-	48,710	-	230,769	-	230,769	-	-	17,689	7,285	1,842,850	-	-	-	141,233	1,984,083
Riley-Purgatory-Bluff Creek Watershed	1,375,215	-	-	-	41,124	-	41,124	-	-	39,553	38,564	1,494,456	-	-	-	-	1,494,456
Roseau River Watershed District	383,033	-	-	58,838	19,933	92,855	171,626	-	-	19,240	2,139	576,038	-	-	-	-	576,038
Sand Hill River Watershed District	200,743	-	-	4,457	-	-	4,457	-	-	26,613	61,569	293,382	-	-	-	-	293,382
Sauk River Watershed District	866,364	-	-	-	134,536	-	134,536	-	-	16,742	50,634	1,068,276	293,115	-	-	-	1,361,391
Shell Rock River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Washington Watershed District	2,249,163	-	-	-	488,985	-	488,985	-	-	30,224	9,115	2,777,487	-	-	-	-	2,777,487
Stockton-Rollingstone MN City Watershed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Thirty Lakes Watershed District	144,420	-	-	-	9,276	-	9,276	10,142	-	4,438	3	168,279	-	-	-	-	168,279
Turtle Creek Watershed District	39,793	-	-	-	19,094	-	19,094	-	-	125	-	59,012	-	-	-	-	59,012
Two Rivers (South) Watershed District	80,360	-	-	-	13,483	-	13,483	-	-	715	23	94,581	-	-	-	-	94,581
Two Rivers Watershed District	277,815	-	-	-	276,024	-	276,024	140,811	-	7,669	8,022	710,341	-	-	-	-	710,341
Upper Minnesota River Watershed District	23,326	-	-	-	-	139,462	139,462	-	-	412	84,890	248,090	-	-	-	112,479	360,569
Valley Branch Watershed District	691,897	-	-	-	99,688	-	99,688	-	-	21,568	-	813,153	-	-	-	-	813,153
Warroad Watershed District	-	-	-	-	-	-	-	-	-	960	-	960	-	-	-	-	960
Whitewater Joint Powers Board	-	-	-	-	303,759	16,013	319,772	-	-	335	483	320,590	-	-	-	-	320,590
Wild Rice Watershed District	507,661	242,177	1,855	416,429	1,007,768	-	1,424,197	-	-	47,907	158,862	2,382,659	-	-	-	21,587	2,404,246
Yellow Medicine River Watershed District	124,523	-	-	-	102,427	-	102,427	-	-	9,341	31,531	267,822	-	-	-	-	267,822
<b>District Total</b>	<b>24,319,499</b>	<b>986,173</b>	<b>159,307</b>	<b>652,756</b>	<b>4,467,575</b>	<b>483,770</b>	<b>5,604,101</b>	<b>548,387</b>	<b>-</b>	<b>778,781</b>	<b>5,248,166</b>	<b>37,644,414</b>	<b>1,487,185</b>	<b>-</b>	<b>-</b>	<b>3,088,807</b>	<b>42,220,406</b>
<b>Watershed Management</b>																	
Area II Minnesota River Basin Project Inc.	-	-	-	-	70,375	81,849	152,224	-	-	18,403	23,562	194,189	-	-	-	-	194,189
Bassett Creek Watershed Management	-	-	-	-	-	358,000	358,000	-	-	18,790	983	377,773	-	-	-	50,000	427,773
Black Dog Watershed Management Org.	-	-	-	-	-	16,359	16,359	103,000	-	920	-	120,279	-	-	-	-	120,279
Blue Earth River Basin Initiative (BERBI)	-	-	-	1,000	55,501	-	56,501	3,150	-	2,584	91,631	153,866	-	-	-	-	153,866
Elm Creek Watershed Management	-	-	-	-	-	115,000	115,000	50,513	-	261	622	166,396	-	-	-	-	166,396
Gun Club Lake Watershed Management	-	-	-	-	-	10,000	10,000	-	-	64	-	10,064	-	-	-	-	10,064
Lower Mississippi River	-	-	-	-	-	68,345	68,345	-	-	185	746	69,276	-	-	-	-	69,276
Lower Rum River Water Management Org.	-	-	25,537	-	-	10,000	10,000	-	-	529	-	36,066	-	-	-	-	36,066
Middle St. Croix Watershed Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minnesota River Source Joint Powers Board	-	-	-	-	116,727	-	116,727	-	-	653	1,627	119,007	-	-	-	-	119,007
Mississippi Headwaters Board	-	-	-	-	29,466	16,500	45,966	135	-	185	-	46,286	-	-	-	-	46,286
Mississippi Watershed Management Org.	3,579,333	-	-	-	118,276	-	118,276	-	-	22,285	-	3,719,894	-	-	-	-	3,719,894
Pioneer Sarah Creek	-	-	-	-	-	60,000	60,000	22,100	-	2,200	812	85,112	-	-	-	-	85,112
Six Cities Watershed Management Org.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Snake River Watershed Management Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southeast Minnesota Water Resource Board	-	-	-	308,957	1,753	38,464	349,174	-	-	3,530	713	353,417	-	-	-	-	353,417
Vadnais Lake Area Water Management	-	-	-	-	136,500	46,900	183,400	1,040	-	501	-	184,941	-	-	-	-	184,941
Vermillion River Watershed Management	-	-	-	-	-	286,649	286,649	-	-	-	26,369	313,018	-	-	-	-	313,018
<b>District Total</b>	<b>3,579,333</b>	<b>-</b>	<b>25,537</b>	<b>309,957</b>	<b>528,598</b>	<b>1,108,066</b>	<b>1,946,621</b>	<b>179,938</b>	<b>-</b>	<b>71,090</b>	<b>147,065</b>	<b>5,949,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>5,999,584</b>
<b>Total All Districts</b>	<b>131,475,892</b>	<b>1,624,741</b>	<b>568,911</b>	<b>42,138,604</b>	<b>217,573,201</b>	<b>54,633,996</b>	<b>314,345,801</b>	<b>121,392,866</b>	<b>300,206</b>	<b>6,785,602</b>	<b>26,483,380</b>	<b>602,977,399</b>	<b>26,484,289</b>	<b>1,108,863</b>	<b>436,668</b>	<b>8,092,696</b>	<b>639,099,915</b>

**Table 6**  
**Classification of Expenditures by Type of District**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<b>Governmental Funds</b>	<b>Airport Commissions</b>	<b>Cable Communications Commissions</b>	<b>Drainage and Conservancy Districts</b>	<b>Health and Human Services</b>	<b>Hospital Districts</b>	<b>Housing and Economic Development Authorities</b>	<b>Lake Conservation Districts</b>	<b>Lake Improvement Districts</b>	<b>Library Districts</b>	<b>Meantal Health Collaboratives</b>	<b>Public Safety Agencies</b>
<b>EXPENDITURES</b>											
General Government											
Current Expenditures	-	-	-	57,910	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Public Safety											
Current Expenditures	-	-	-	-	-	-	-	-	-	-	28,479,079
Capital Outlay	-	-	-	-	-	-	-	-	-	-	518,174
Transportation											
Current Expenditures	339,095	-	-	-	-	-	-	-	-	-	-
Capital Outlay	200,694	-	-	-	-	-	-	-	-	-	-
Sanitation											
Current Expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Health											
Current Expenditures	-	-	-	11,634,520	62,336	-	-	-	-	-	-
Capital Outlay	-	-	-	7,370	576,962	-	-	-	-	-	-
Human Services											
Current Expenditures	-	-	-	17,493,698	-	-	-	-	-	66,988,323	-
Capital Outlay	-	-	-	-	-	-	-	-	-	3,596	-
Libraries											
Current Expenditures	-	-	-	-	-	-	-	-	27,108,713	-	-
Capital Outlay	-	-	-	-	-	-	-	-	2,492,707	-	-
Parks and Recreation											
Current Expenditures	-	2,576,127	-	-	-	-	-	-	-	-	-
Capital Outlay	-	27,412	-	-	-	-	-	-	-	-	-
Housing and Redevelopment											
Current Expenditures	-	-	-	-	-	7,089,685	-	-	-	-	-
Capital Outlay	-	-	-	-	-	3,219,126	-	-	-	-	-
Economic Development											
Current Expenditures	-	-	-	-	-	15,704	-	-	-	-	-
Capital Outlay	-	-	-	-	-	2,000	-	-	-	-	-
Conservation of Natural Resources											
Current Expenditures	-	-	-	-	-	-	402,665	15,376	-	-	-
Capital Outlay	-	-	-	-	-	-	112,774	-	-	-	-
All Other											
Current Expenditures	-	-	-	-	-	1,628	-	-	-	20,673	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	18,328	661,498	-	-	-	-	114,168
Interest	-	-	-	-	-	550,703	-	-	-	11,418	137,626
<i>Total Current Expenditures</i>	339,095	2,576,127	-	29,186,128	62,336	7,107,017	402,665	15,376	27,108,713	67,008,996	28,479,079
<i>Total Capital Outlay</i>	200,694	27,412	-	7,370	576,962	3,221,126	112,774	-	2,492,707	3,596	518,174
<i>Total Debt Service</i>	-	-	-	-	18,328	1,212,201	-	-	-	11,418	251,794
<b>Total Expenditures</b>	<b>539,789</b>	<b>2,603,539</b>	<b>-</b>	<b>29,193,498</b>	<b>657,626</b>	<b>11,540,344</b>	<b>515,439</b>	<b>15,376</b>	<b>29,601,420</b>	<b>67,024,010</b>	<b>29,249,047</b>
<b>OTHER FINANCING USES</b>											
Other Financing Uses	-	12,299	-	-	-	-	-	-	-	-	1,422
Transfers											
Enterprise Funds	-	-	-	-	-	63,261	-	-	-	-	-
Governmental Funds	-	-	-	-	-	622,386	-	-	-	-	161,490
<b>Total Expenditures and Other Uses</b>	<b>539,789</b>	<b>2,615,838</b>	<b>-</b>	<b>29,193,498</b>	<b>657,626</b>	<b>12,225,991</b>	<b>515,439</b>	<b>15,376</b>	<b>29,601,420</b>	<b>67,024,010</b>	<b>29,411,959</b>



**Table 6**  
**Classification of Expenditures by Type of District**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<b>Governmental Funds</b>	<b>Regional Development and Planning Agencies</b>	<b>Recreation Authorities</b>	<b>Regional Railroad Authorities</b>	<b>Regional Water Systems</b>	<b>Sanitation Districts</b>	<b>Soil and Water Conservation Districts</b>	<b>Traning Centers and Councils</b>	<b>Transit Commissions</b>	<b>Watershed Districts</b>	<b>Watershed Management Organizations</b>	<b>Total All Districts</b>
<b>EXPENDITURES</b>											
General Government											
Current Expenditures	11,637,994	-	-	-	20,288	-	-	-	-	-	11,716,192
Capital Outlay	246,949	-	-	-	-	-	-	-	-	-	246,949
Public Safety											
Current Expenditures	966,160	-	-	-	-	-	-	-	-	-	29,445,239
Capital Outlay	-	-	-	-	-	-	-	-	-	-	518,174
Transportation											
Current Expenditures	69,563,499	-	1,273,042	-	-	-	-	4,845,143	-	-	76,020,779
Capital Outlay	25,866,598	-	434,132	-	-	-	-	4,798,597	-	-	31,300,021
Sanitation											
Current Expenditures	5,397,998	-	-	-	23,855,681	-	-	-	-	-	29,253,679
Capital Outlay	-	-	-	-	589,340	-	-	-	-	-	589,340
Health											
Current Expenditures	1,281,897	-	-	-	-	-	-	-	-	-	12,978,753
Capital Outlay	-	-	-	-	-	-	-	-	-	-	584,332
Human Services											
Current Expenditures	9,972,684	-	-	-	-	-	-	-	-	-	94,454,705
Capital Outlay	-	-	-	-	-	-	-	-	-	-	3,596
Libraries											
Current Expenditures	63,636	-	-	-	-	-	-	-	-	-	27,172,349
Capital Outlay	-	-	-	-	-	-	-	-	-	-	2,492,707
Parks and Recreation											
Current Expenditures	30,914,768	26,365,478	-	-	-	-	-	-	-	-	59,856,373
Capital Outlay	-	10,372,852	-	-	-	-	-	-	-	-	10,400,264
Housing and Redevelopment											
Current Expenditures	4,292,009	-	-	-	-	-	-	-	-	-	11,381,694
Capital Outlay	-	-	-	-	-	-	-	-	-	-	3,219,126
Economic Development											
Current Expenditures	16,457,211	-	-	-	-	-	76,055,504	-	-	-	92,528,419
Capital Outlay	2,992	-	-	-	-	-	35,076	-	-	-	40,068
Conservation of Natural Resources											
Current Expenditures	234,947	-	-	8,403,220	-	18,411,261	-	-	19,779,430	1,742,083	48,988,982
Capital Outlay	-	-	-	605,365	-	10,193,518	-	-	20,389,040	720,985	32,021,682
All Other											
Current Expenditures	23,366	-	-	-	-	-	-	-	-	-	45,667
Capital Outlay	25,186	-	-	-	-	-	-	-	-	-	25,186
Debt Service											
Principal	34,387,621	2,105,000	110,485	4,383,075	150,837	-	-	683,820	1,037,056	-	43,651,888
Interest	9,070,795	1,296,686	9,939	264,571	88,348	-	-	196,736	665,898	-	12,292,720
<i>Total Current Expenditures</i>	150,806,169	26,365,478	1,273,042	8,403,220	23,875,969	18,411,261	76,055,504	4,845,143	19,779,430	1,742,083	493,842,831
<i>Total Capital Outlay</i>	26,141,725	10,372,852	434,132	605,365	589,340	10,193,518	35,076	4,798,597	20,389,040	720,985	81,441,445
<i>Total Debt Service</i>	43,458,416	3,401,686	120,424	4,647,646	239,185	-	-	880,556	1,702,954	-	55,944,608
<b>Total Expenditures</b>	<b>220,406,310</b>	<b>40,140,016</b>	<b>1,827,598</b>	<b>13,656,231</b>	<b>24,704,494</b>	<b>28,604,779</b>	<b>76,090,580</b>	<b>10,524,296</b>	<b>41,871,424</b>	<b>2,463,068</b>	<b>631,228,884</b>
<b>OTHER FINANCING USES</b>											
Other Financing Uses	5,599	-	-	-	-	-	-	-	-	-	19,320
Transfers											
Enterprise Funds	20,745,559	-	-	-	26,086	-	-	-	-	-	20,834,906
Governmental Funds	1,838,947	1,200,834	-	-	-	-	495,522	634,710	3,088,807	50,000	8,092,696
<b>Total Expenditures and Other Uses</b>	<b>242,996,415</b>	<b>41,340,850</b>	<b>1,827,598</b>	<b>13,656,231</b>	<b>24,730,580</b>	<b>28,604,779</b>	<b>76,586,102</b>	<b>11,159,006</b>	<b>44,960,231</b>	<b>2,513,068</b>	<b>660,175,806</b>

**Table 7**  
**Classification of Expenditures**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	
<b>Airport Commission</b>																	
Baudette-Lake of the Woods County	-	-	267,677	-	-	-	-	-	-	267,677	800	-	-	268,477	-	-	268,477
Eveleth-Virginia Airport Commission	-	-	71,418	-	-	-	-	-	-	71,418	199,894	-	-	271,312	-	-	271,312
<b>District Total</b>	-	-	339,095	-	-	-	-	-	-	339,095	200,694	-	-	539,789	-	-	539,789
<b>Cable Communications Commission</b>																	
Central St. Croix Valley Joint Cable	-	-	-	-	-	270,697	-	-	-	270,697	2,013	-	-	272,710	-	-	272,710
Northern Dakota County Cable	-	-	-	-	-	557,323	-	-	-	557,323	25,399	-	-	582,722	12,299	-	595,021
Ramsey/Washington Counties Suburban II	-	-	-	-	-	1,748,107	-	-	-	1,748,107	-	-	-	1,748,107	-	-	1,748,107
<b>District Total</b>	-	-	-	-	-	2,576,127	-	-	-	2,576,127	27,412	-	-	2,603,539	12,299	-	2,615,838
<b>Drainage and Conservancy District</b>																	
Aitkin Drainage Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health/Human Services</b>																	
Brown-Nicollet Community Health	57,910	-	-	-	1,031,152	-	-	-	-	1,089,062	-	-	-	1,089,062	-	-	1,089,062
Carlton, Cook, Lake and St. Louis County Community Health Board	-	-	-	-	3,088,831	-	-	-	-	3,088,831	-	-	-	3,088,831	-	-	3,088,831
Kanabec/Pine Community Health Services	-	-	-	-	672,644	-	-	-	-	672,644	-	-	-	672,644	-	-	672,644
Lincoln, Lyon, & Murray Human Services	-	-	-	-	10,878,681	-	-	-	-	10,878,681	-	-	-	10,878,681	-	-	10,878,681
Meeke-McLeod-Sibley Community Health	-	-	-	-	1,030,732	-	-	-	-	1,030,732	-	-	-	1,030,732	-	-	1,030,732
Mid-State Community Health Services	-	-	-	-	651,606	-	-	-	-	651,606	-	-	-	651,606	-	-	651,606
Nobles-Rock Public Health Services	-	-	-	-	1,452,032	-	-	-	-	1,452,032	7,370	-	-	1,459,402	-	-	1,459,402
Southwestern MN Adult Mental Health Consortium	-	-	-	-	856,904	-	-	-	-	856,904	-	-	-	856,904	-	-	856,904
Human Services of Faribault & Martin Cnty	-	-	-	-	9,465,636	-	-	-	-	9,465,636	-	-	-	9,465,636	-	-	9,465,636
<b>District Total</b>	57,910	-	-	-	29,128,218	-	-	-	-	29,186,128	7,370	-	-	29,193,498	-	-	29,193,498
<b>Hospital District</b>																	
East Lake Clinic District	-	-	-	-	29,210	-	-	-	-	29,210	13,395	18,328	-	60,933	-	-	60,933
North Suburban Hospital District	-	-	-	-	33,126	-	-	-	-	33,126	563,567	-	-	596,693	-	-	596,693
<b>District Total</b>	-	-	-	-	62,336	-	-	-	-	62,336	576,962	18,328	-	657,626	-	-	657,626
<b>Housing and Redevelopment Authority</b>																	
Beltrami County HRA	-	-	-	-	-	-	-	42,268	-	42,268	-	315,800	371,450	729,518	-	-	729,518
Canby HRA	-	-	-	-	-	-	-	15,704	-	15,704	2,000	-	-	17,704	-	-	17,704
Foley Economic Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Rapids HRA	-	-	-	-	-	-	-	15,980	-	15,980	-	-	-	15,980	-	-	15,980
Grant County HRA	-	-	-	-	-	-	-	36,888	-	36,888	71,596	-	-	108,484	-	-	108,484
Hubbard County HRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minneapolis Neighborhood Revitalization Policy Board	-	-	-	-	-	-	-	1,708,395	-	1,708,395	17,867	-	-	1,726,262	-	-	1,726,262
Moose Lake HRA	-	-	-	-	-	-	-	211	-	211	4,580	101,574	90,481	196,846	-	-	196,846
Northwest MN Multi-County HRA	-	-	-	-	-	-	-	2,660,925	-	2,660,925	-	130,000	66,401	2,857,326	-	236,620	3,093,946
Pine Island HRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HRA	-	-	-	-	-	-	-	2,142,778	-	2,142,778	-	-	-	2,142,778	-	-	2,142,778
South St. Paul HRA	-	-	-	-	-	-	-	346,666	-	346,666	3,117,583	114,124	22,371	3,600,744	-	353,089	3,953,833
St. Louis Park HRA	-	-	-	-	-	-	-	-	1,628	1,628	-	-	-	1,628	-	-	1,628
Virginia HRA	-	-	-	-	-	-	-	118,583	-	118,583	7,500	-	-	126,083	20,000	-	146,083
Wadena HRA	-	-	-	-	-	-	-	16,991	-	16,991	-	-	-	16,991	43,261	32,677	92,929
<b>District Total</b>	-	-	-	-	-	-	-	7,105,389	1,628	7,107,017	3,221,126	661,498	550,703	11,540,344	63,261	622,386	12,225,991
<b>Lake Conservation District</b>																	
Lake Minnetonka Conservation District	-	-	-	-	-	-	402,665	-	-	402,665	112,774	-	-	515,439	-	-	515,439
<b>Lake Improvement Districts</b>																	
Cedar Lake Improvement District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Charlotte Improvement District	-	-	-	-	-	-	15,376	-	-	15,376	-	-	-	15,376	-	-	15,376
<b>District Total</b>	-	-	-	-	-	-	15,376	-	-	15,376	-	-	-	15,376	-	-	15,376
<b>Library Districts</b>																	
Arrowhead Library System	-	-	-	-	1,964,754	-	-	-	-	1,964,754	692,430	-	-	2,657,184	-	-	2,657,184
East Central Regional Library District	-	-	-	-	1,948,237	-	-	-	-	1,948,237	-	-	-	1,948,237	-	-	1,948,237
Great River Regional Library District	-	-	-	-	6,312,427	-	-	-	-	6,312,427	349,942	-	-	6,662,369	-	-	6,662,369
Kitchigami Regional Library	-	-	-	-	1,535,261	-	-	-	-	1,535,261	41,503	-	-	1,576,764	-	-	1,576,764
Lake Agassiz Regional Library	-	-	-	-	2,526,738	-	-	-	-	2,526,738	43,987	-	-	2,570,725	-	-	2,570,725

**Table 7**  
**Classification of Expenditures**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Current Expenditures										Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	
Metropolitan Library Service Agency	-	-	-	-	3,037,297	-	-	-	-	3,037,297	500,000	-	-	3,537,297	-	-	-	3,537,297
Northwest Regional Library	-	-	-	-	796,296	-	-	-	-	796,296	14,469	-	-	810,765	-	-	-	810,765
Pioneer Land Library Systems	-	-	-	-	3,408,871	-	-	-	-	3,408,871	169,559	-	-	3,578,430	-	-	-	3,578,430
Plum Creek Library System	-	-	-	-	793,836	-	-	-	-	793,836	118,696	-	-	912,532	-	-	-	912,532
Southeastern Libraries Cooperating	-	-	-	-	1,927,713	-	-	-	-	1,927,713	451,444	-	-	2,379,157	-	-	-	2,379,157
Spring Grove Cooperative Library	-	-	-	-	46,088	-	-	-	-	46,088	27,799	-	-	73,887	-	-	-	73,887
Traverse des Sioux Library System	-	-	-	-	1,144,270	-	-	-	-	1,144,270	-	-	-	1,144,270	-	-	-	1,144,270
Viking Library System	-	-	-	-	969,829	-	-	-	-	969,829	-	-	-	969,829	-	-	-	969,829
Waseca-LeSueur Library System	-	-	-	-	697,096	-	-	-	-	697,096	82,878	-	-	779,974	-	-	-	779,974
<b>District Total</b>	-	-	-	-	27,108,713	-	-	-	-	27,108,713	2,492,707	-	-	29,601,420	-	-	-	29,601,420
<b>Mental Health Collaborative</b>																		
Aitkin County Health & Human Services	-	-	-	-	275,064	-	-	7,638	-	282,702	-	-	-	282,702	-	-	-	282,702
Anoka County Children & Family Council	-	-	-	-	2,457,884	-	-	-	-	2,457,884	-	-	-	2,457,884	-	-	-	2,457,884
Becker County Children's Initiative	-	-	-	-	467,435	-	-	-	-	467,435	-	-	-	467,435	-	-	-	467,435
Beltrami Area Service Collaborative	-	-	-	-	915,288	-	-	-	-	915,288	-	-	-	915,288	-	-	-	915,288
Benton Children's Mental Health	-	-	-	-	228,081	-	-	-	-	228,081	-	-	-	228,081	-	-	-	228,081
Big Stone County Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carlton County Human Services	-	-	-	-	2,039,924	-	-	-	-	2,039,924	-	-	-	2,039,924	-	-	-	2,039,924
Carver County Integrated Services Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cass County/Leech Lake Reservation Children's Initiative	-	-	-	-	1,395,361	-	-	-	-	1,395,361	-	-	-	1,395,361	-	-	-	1,395,361
Chippewa County Care Collaborative	-	-	-	-	158,384	-	-	-	-	158,384	-	-	-	158,384	-	-	-	158,384
Chisago County Health & Human Services	-	-	-	-	658,676	-	-	-	-	658,676	-	-	-	658,676	-	-	-	658,676
Clay County Joint Powers Collaborative	-	-	-	-	1,553,388	-	-	-	-	1,553,388	-	-	-	1,553,388	-	-	-	1,553,388
Cottonwood County Family Services	-	-	-	-	197,002	-	-	-	-	197,002	-	4,891	201,893	-	-	-	201,893	
Crow Wing Family Services Collaborative	-	-	-	-	1,245,751	-	-	-	-	1,245,751	-	-	-	1,245,751	-	-	-	1,245,751
Dakota County Family Services	-	-	-	-	1,886,800	-	-	-	-	1,886,800	-	-	-	1,886,800	-	-	-	1,886,800
Dodge County Family Services	-	-	-	-	262,876	-	-	-	-	262,876	-	-	-	262,876	-	-	-	262,876
Douglas County Children's Mental Health	-	-	-	-	337,183	-	-	-	-	337,183	-	-	-	337,183	-	-	-	337,183
Duluth Area Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Edina Family Services Collaborative	-	-	-	-	477,000	-	-	-	-	477,000	-	-	-	477,000	-	-	-	477,000
Families First-Children's and Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Family Connections Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Family Services Collaborative of Faribault & Martin County	-	-	-	-	725,792	-	-	-	-	725,792	-	-	-	725,792	-	-	-	725,792
Fillmore County Family Services	-	-	-	-	460,430	-	-	-	-	460,430	-	-	-	460,430	-	-	-	460,430
Freeborn County Family Services	-	-	-	-	378,278	-	-	-	-	378,278	-	-	-	378,278	-	-	-	378,278
Goodhue County Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant County Family Services Collaborative	-	-	-	-	105,535	-	-	-	-	105,535	-	-	-	105,535	-	-	-	105,535
Hennepin County Children's Mental Health	-	-	-	-	6,949,390	-	-	-	-	6,949,390	-	-	-	6,949,390	-	-	-	6,949,390
Hennepin South Services Collaborative	-	-	-	-	747,032	-	-	-	-	747,032	-	564	747,596	-	-	-	747,596	
Hopkins Family Services Collaborative	-	-	-	-	332,201	-	-	-	-	332,201	-	-	-	332,201	-	-	-	332,201
Houston County Family Services	-	-	-	-	235,997	-	-	301	-	235,997	-	-	-	235,997	-	-	-	235,997
Hubbard County Family Services	-	-	-	-	313,030	-	-	-	-	313,030	-	-	-	313,030	-	-	-	313,030
Isanti County Integrated Collaborative Human Services	-	-	-	-	275,113	-	-	-	-	275,113	-	-	-	275,113	-	-	-	275,113
Itasca County Health	-	-	-	-	370,226	-	-	-	-	370,226	-	-	-	370,226	-	-	-	370,226
Jackson County Family Services Network	-	-	-	-	175,815	-	-	-	-	175,815	-	-	-	175,815	-	-	-	175,815
Kanabec County Family Services	-	-	-	-	149,945	-	-	-	-	149,945	-	-	-	149,945	-	-	-	149,945
Kittson County Children's Collaborative	-	-	-	-	91,168	-	-	-	-	91,168	-	-	-	91,168	-	-	-	91,168
Koochiching Family Collaborative	-	-	-	-	255,972	-	-	-	-	255,972	-	-	-	255,972	-	-	-	255,972
Lake of the Woods County Children & Families Collaborative	-	-	-	-	4,747	-	-	-	-	4,747	-	-	-	4,747	-	-	-	4,747
Le Sueur County Family Services	-	-	-	-	361,292	-	-	-	-	361,292	-	-	-	361,292	-	-	-	361,292
Lyon-Murray Counties Family Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mahnomen County Interagency	-	-	-	-	238,032	-	-	-	-	238,032	-	-	-	238,032	-	-	-	238,032
Marshall County Family Services	-	-	-	-	504,664	-	-	6,324	-	510,988	-	-	-	510,988	-	-	-	510,988
McLeod Family Connection Collaborative	-	-	-	-	296,115	-	-	-	6,210	302,325	-	-	-	302,325	-	-	-	302,325
Mille Lacs County Family Ties	-	-	-	-	426,825	-	-	-	-	426,825	-	-	-	426,825	-	-	-	426,825
Minneapolis Redesign	-	-	-	-	3,134,795	-	-	-	-	3,134,795	-	-	-	3,134,795	-	-	-	3,134,795
Minneapolis Youth Coordinating Board	-	-	-	-	5,525,249	-	-	-	-	5,525,249	-	-	-	5,525,249	-	-	-	5,525,249
Minnetonka Family Collaborative	-	-	-	-	378,960	-	-	-	-	378,960	-	-	-	378,960	-	-	-	378,960
Morrison County Interagency Coordinating Council	-	-	-	-	241,396	-	-	-	-	241,396	-	-	-	241,396	-	-	-	241,396
Mower County Family Connection	-	-	-	-	359,183	-	-	-	-	359,183	-	-	-	359,183	-	-	-	359,183

**Table 7**  
**Classification of Expenditures**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Nicollet County Family Services	-	-	-	-	372,403	-	-	-	-	372,403	-	-	-	-	-	-	-	372,403
Norman County Children's Collaborative	-	-	-	-	166,648	-	-	-	-	166,648	-	-	-	-	-	-	-	166,648
North Shore Collaborative	-	-	-	-	290,241	-	-	-	-	290,241	-	-	-	-	-	-	-	290,241
Northern St. Louis County Family Services	-	-	-	-	147,720	-	-	-	-	147,720	-	-	-	-	-	-	-	147,720
Northwest Hennepin Family Services	-	-	-	-	102,939	-	-	-	-	102,939	-	-	-	-	-	-	-	102,939
Olmsted County Children's Mental Health	-	-	-	-	589,894	-	-	-	-	589,894	-	-	-	-	-	-	-	589,894
Olmsted County FACES	-	-	-	-	32,256	-	-	-	-	32,256	-	-	-	-	-	-	-	32,256
Orono Communities/ Healthy Youth Mental Health Collaborative	-	-	-	-	383,685	-	-	-	-	383,685	-	-	-	-	-	-	-	383,685
Otter Tail Family Services Collaborative	-	-	-	-	1,381,504	-	-	-	-	1,381,504	-	-	-	-	-	-	-	1,381,504
Pennington County Family Services	-	-	-	-	144,643	-	-	-	-	144,643	-	-	-	-	-	-	-	144,643
Pine County Children Families & Learning Services Mental Health Collaborative	-	-	-	-	622,171	-	-	-	-	622,171	-	-	-	-	-	-	-	622,171
Polk County Family Services Collaborative	-	-	-	-	348,577	-	-	-	-	348,577	-	-	785	-	-	-	-	349,362
Pope County Family Mental Health Families	-	-	-	-	46,191	-	-	-	-	46,191	-	-	-	-	-	-	-	46,191
Ramsey County Childrens Mental Health Services	-	-	-	-	4,370,450	-	-	-	-	4,370,450	-	-	-	-	-	-	-	4,370,450
Redwood County Family Services	-	-	-	-	2,726,894	-	-	-	-	2,726,894	-	-	-	-	-	-	-	2,726,894
Rice County Family Services Collaborative	-	-	-	-	64,622	-	-	-	-	64,622	-	-	-	-	-	-	-	64,622
Robbinsdale Area Redesign Family Service	-	-	-	-	452,062	-	-	-	-	452,062	-	-	-	-	-	-	-	452,062
Rock County Collaborative	-	-	-	-	1,747,495	-	-	-	-	1,747,495	-	-	-	-	-	-	-	1,747,495
Scott Family Net	-	-	-	-	125,775	-	-	-	-	125,775	-	-	-	-	-	-	-	125,775
Sibley County Childrens Collaborative	-	-	-	-	649,925	-	-	-	-	649,925	-	-	-	-	-	-	-	649,925
South Central Childrens Project	-	-	-	-	164,661	-	-	-	-	164,661	-	-	-	-	-	-	-	164,661
South St. Louis County Collaborative/Duluth Family Services	-	-	-	-	1,302,200	-	-	-	-	1,302,200	-	-	-	-	-	-	-	1,302,200
St. Anthony Family Services Collaborative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Louis Park Family Services Collaborative	-	-	-	-	101,178	-	-	-	-	101,178	1,043	-	-	-	-	-	-	102,221
St. Paul/Ramsey County Children's Initiative	-	-	-	-	200,465	-	-	-	-	200,465	-	-	-	-	-	-	-	200,465
Stearns County Family Services	-	-	-	-	2,888,730	-	-	-	-	2,888,730	-	-	-	-	-	-	-	2,888,730
Steele County Childrens Mental Health	-	-	-	-	1,292,465	-	-	-	-	1,292,465	-	-	-	-	-	-	-	1,292,465
Stevens County Family Services	-	-	-	-	438,926	-	-	-	-	438,926	-	-	-	-	-	-	-	438,926
Suburban Ramsey Family Services	-	-	-	-	70,151	-	-	-	-	70,151	-	-	-	-	-	-	-	70,151
Three Counties for Kids	-	-	-	-	2,772,292	-	-	-	-	2,772,292	2,086	-	-	-	-	-	-	2,774,378
Todd County Family Services Collaborative	-	-	-	-	296,726	-	-	-	-	296,726	-	-	-	-	-	-	-	296,726
Traverse County Connections Collaborative	-	-	-	-	264,457	-	-	-	-	264,457	-	-	-	-	-	-	-	264,457
Visions for Families and Communities	-	-	-	-	117,508	-	-	-	-	117,508	-	-	-	-	-	-	-	117,508
Wabasha County Family Services	-	-	-	-	52,687	-	-	-	-	52,687	-	-	-	-	-	-	-	52,687
Wadena County Family Services	-	-	-	-	377,513	-	-	-	-	377,513	-	-	-	-	-	-	-	377,513
Waseca County Collaborative for Families	-	-	-	-	213,514	-	-	-	-	213,514	-	-	5,178	-	-	-	-	218,692
Washington County Family Services	-	-	-	-	388,522	-	-	-	-	388,522	-	-	-	-	-	-	-	388,522
Watsonwan County Visions For Families & Communities	-	-	-	-	390,195	-	-	-	-	390,195	-	-	-	-	-	-	-	390,195
Wayzata Community Collaborative Council	-	-	-	-	50,535	-	-	-	-	50,535	-	-	-	-	-	-	-	50,535
Westonka Healthy Community Collaborative	-	-	-	-	303,795	-	-	-	-	303,795	-	-	-	-	-	-	-	303,795
Winona County Family Service	-	-	-	-	135,657	-	-	-	-	135,657	-	-	-	-	-	-	-	135,657
Wright County Family Services	-	-	-	-	1,235,798	-	-	-	-	1,235,798	-	-	-	-	-	-	-	1,235,798
<b>District Total</b>	-	-	-	-	1,571,275	-	-	-	200	1,571,475	467	-	-	-	-	-	-	1,571,942
<b>Public Safety</b>	-	-	-	-	66,988,323	-	-	-	20,673	67,008,996	3,596	-	11,418	-	-	-	-	67,024,010
Arrowhead Regional Corrections	-	17,171,557	-	-	-	-	-	-	-	17,171,557	30,975	41,139	2,145	-	-	-	-	17,245,816
Central Minnesota Community Corrections	-	3,636,474	-	-	-	-	-	-	-	3,636,474	-	-	-	-	-	-	-	3,636,474
Central Minnesota EMS Board	-	316,548	-	-	-	-	-	-	-	316,548	-	-	-	-	-	-	-	316,548
Central MN Major Crime Investigation Unit	-	182,171	-	-	-	-	-	-	-	182,171	26,900	-	-	-	-	-	-	209,071
Floodwood Area EMS District	-	54,942	-	-	-	-	-	-	-	54,942	1,946	-	-	-	-	-	-	56,888
Lower St. Croix Valley Fire Protection	-	378,068	-	-	-	-	-	-	-	378,068	-	-	129,299	-	-	1,422	17,599	526,388
Metropolitan 911 Board	-	763,331	-	-	-	-	-	-	-	763,331	40,575	-	-	-	-	-	-	803,906
Region 6W Community Corrections	-	810,927	-	-	-	-	-	-	-	810,927	8,201	3,323	-	-	-	-	-	822,451
Rock Nobles Community Corrections	-	573,936	-	-	-	-	-	-	-	573,936	21,601	-	-	-	-	-	-	595,537
Scott Joint Prosecution Association	-	507,906	-	-	-	-	-	-	-	507,906	-	-	-	-	-	-	-	507,906
South Central Minnesota EMS	-	189,452	-	-	-	-	-	-	-	189,452	28,751	10,332	-	-	-	-	-	228,535
Southeastern Minnesota EMS Joint Powers	-	365,542	-	-	-	-	-	-	-	365,542	-	-	-	-	-	-	-	365,542
Southeastern MN Narcotic Task Force	-	340,981	-	-	-	-	-	-	-	340,981	576	-	-	-	-	-	-	341,557
Todd-Wadena Community Corrections	-	1,304,777	-	-	-	-	-	-	-	1,304,777	-	53,694	5,708	-	-	-	-	1,364,179
West Hennepin Public Safety Department	-	923,873	-	-	-	-	-	-	-	923,873	32,783	-	-	-	-	-	-	956,656

**Table 7**  
**Classification of Expenditures**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
West Metro Fire-Rescue District	-	958,594	-	-	-	-	-	-	-	958,594	325,866	5,680	474	1,290,614	-	-	143,891	1,434,505
<b>District Total</b>	-	28,479,079	-	-	-	-	-	-	-	28,479,079	518,174	114,168	137,626	29,249,047	1,422	-	161,490	29,411,959
<b>Regional Development and Planning</b>																		
Arrowhead RDC	-	69,479	558,127	-	2,784,504	63,636	49,064	2,610,105	-	6,134,915	-	-	-	6,134,915	-	-	161,566	6,296,481
East Central RDC	232,638	56,754	73,458	-	651,122	142,855	-	117,414	-	1,274,241	3,929	7,621	-	1,285,791	-	-	-	1,285,791
Headwaters RDC	755,778	-	-	-	-	-	-	-	-	755,778	9,724	-	-	765,502	-	-	-	765,502
Metropolitan Council	9,660,942	-	68,609,015	4,516,632	-	30,521,046	-	9,993,416	-	123,301,051	26,057,583	34,245,000	8,983,234	192,586,868	-	20,362,821	1,585,111	214,534,800
Mid-Minnesota Development Commission	329,156	-	58,824	-	836,141	-	-	648,747	-	1,872,868	8,851	-	-	1,881,719	-	-	-	1,881,719
Northern Counties Land Use Coordinating Board	-	-	-	-	-	-	41,955	-	-	41,955	-	-	-	41,955	-	-	-	41,955
Northwest RDC	43,066	-	60,387	-	1,703,072	116,978	111,277	2,584,459	-	4,619,239	7,838	-	-	4,627,077	-	-	-	4,627,077
Region 5 Development Commission	66,799	-	-	-	171,622	-	-	1,477,199	-	1,715,620	5,248	-	-	1,720,868	-	-	-	1,720,868
Region Nine Development Commission	246,672	-	58,946	-	3,584,361	-	-	1,370,981	23,366	5,284,326	25,186	-	-	5,309,512	-	-	89,000	5,398,512
SW Regional Development Commission 8	110,332	50,671	59,597	-	838,587	-	32,651	507,167	-	1,599,005	23,366	135,000	87,561	1,844,932	-	382,738	-	2,227,670
Upper Minnesota Valley RDC 6 West	192,611	789,256	85,145	881,366	685,172	133,889	-	1,439,732	-	4,207,171	-	-	-	4,207,171	5,599	-	3,270	4,216,040
<b>District Total</b>	11,637,994	966,160	69,563,499	5,397,998	11,254,581	30,978,404	234,947	20,749,220	23,366	150,806,169	26,141,725	34,387,621	9,070,795	220,406,310	5,599	20,745,559	1,838,947	242,996,415
<b>Recreation Authority</b>																		
Lake of the Woods Area Tourism Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Superior Center Authority	-	-	-	-	-	3,284,675	-	-	-	3,284,675	-	-	-	3,284,675	-	-	-	3,284,675
Suburban Hennepin Regional Park District	-	-	-	-	-	23,080,803	-	-	-	23,080,803	10,372,852	2,105,000	1,296,686	36,855,341	-	-	1,200,834	38,056,175
<b>District Total</b>	-	-	-	-	-	26,365,478	-	-	-	26,365,478	10,372,852	2,105,000	1,296,686	40,140,016	-	-	1,200,834	41,340,850
<b>Regional Railroad Authorities</b>																		
Buffalo Ridge Regional Railroad Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lac Qui Parle Regional Railroad Authority	-	-	163,870	-	-	-	-	-	-	163,870	-	-	-	163,870	-	-	-	163,870
McLeod County Regional Railroad	-	-	160	-	-	-	-	-	-	160	-	-	-	160	-	-	-	160
MN Valley Regional Railroad Authority	-	-	46,293	-	-	-	-	-	-	46,293	420,132	110,485	9,939	586,849	-	-	-	586,849
St. Louis & Lake County Regional Railroad	-	-	1,062,719	-	-	-	-	-	-	1,062,719	14,000	-	-	1,076,719	-	-	-	1,076,719
<b>District Total</b>	-	-	1,273,042	-	-	-	-	-	-	1,273,042	434,132	110,485	9,939	1,827,598	-	-	-	1,827,598
<b>Regional Water System</b>																		
Golden Valley - Crystal - New Hope Joint Water Commission	-	-	-	-	-	-	7,255,065	-	-	7,255,065	380,572	16,966	9,726	7,662,329	-	-	-	7,662,329
Kittson-Marshall Rural Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Red Rock Rural Water System	-	-	-	-	-	-	1,148,155	-	-	1,148,155	224,793	4,366,109	254,845	5,993,902	-	-	-	5,993,902
<b>District Total</b>	-	-	-	-	-	-	8,403,220	-	-	8,403,220	605,365	4,383,075	264,571	13,656,231	-	-	-	13,656,231
<b>Sanitation District</b>																		
Central Lakes Regional Sanitary District	20,288	-	-	-	-	-	-	-	-	20,288	-	-	-	20,288	-	-	-	20,288
Cross Lake Area Water and Sanitary Sewer	-	-	-	93,654	-	-	-	-	-	93,654	23,931	109,587	79,573	306,745	-	-	-	306,745
East Koochiching Sanitation District	-	-	-	1,470	-	-	-	-	-	1,470	-	-	-	1,470	-	26,086	-	27,556
Metropolitan Mosquito Control Board	-	-	-	10,127,775	-	-	-	-	-	10,127,775	563,076	-	-	10,690,851	-	-	-	10,690,851
North Shore Sanitary Sewer District	-	-	-	1,081	-	-	-	-	-	1,081	-	-	-	1,081	-	-	-	1,081
Ramsey/Washington County Resource Recovery Project	-	-	-	13,491,782	-	-	-	-	-	13,491,782	2,333	-	-	13,494,115	-	-	-	13,494,115
Shorewood Acres Sanitary District	-	-	-	2,772	-	-	-	-	-	2,772	-	10,000	8,775	21,547	-	-	-	21,547
Shorewood Park Sanitary District	-	-	-	69,332	-	-	-	-	-	69,332	-	31,250	-	100,582	-	-	-	100,582
Villard Area Lakes Sanitary District	-	-	-	67,815	-	-	-	-	-	67,815	-	-	-	67,815	-	-	-	67,815
Lamont Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Long Lake SSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oakland Sanitation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reads Landing Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rush Lake Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tower & Breitung Water and Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tri-Cities Biosolids Disposal Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wannaska Sanitary District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>District Total</b>	20,288	-	-	23,855,681	-	-	-	-	-	23,875,969	589,340	150,837	88,348	24,704,494	-	26,086	-	24,730,580
<b>Soil and Water Conservation District</b>																		
Aitkin Soil and Water Conservation District	-	-	-	-	-	-	165,835	-	-	165,835	71,863	-	-	237,698	-	-	-	237,698
Anoka Soil and Water Conservation District	-	-	-	-	-	-	378,180	-	-	378,180	125,765	-	-	503,945	-	-	-	503,945
Becker Soil and Water Conservation District	-	-	-	-	-	-	214,737	-	-	214,737	50,635	-	-	265,372	-	-	-	265,372
Beltrami SWCD	-	-	-	-	-	-	254,122	-	-	254,122	183,793	-	-	437,915	-	-	-	437,915
Benton Soil and Water Conservation District	-	-	-	-	-	-	206,138	-	-	206,138	27,938	-	-	234,076	-	-	-	234,076

**Table 7**  
**Classification of Expenditures**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	
Big Stone SWCD	-	-	-	-	-	-	-	-	106,470	106,470	42,161	-	-	-	-	-	148,631
Blue Earth SWCD	-	-	-	-	-	-	-	-	112,342	112,342	75,584	-	-	-	-	-	187,926
Brown Soil and Water Conservation District	-	-	-	-	-	-	-	-	126,062	126,062	42,736	-	-	-	-	-	168,798
District	-	-	-	-	-	-	-	-	119,460	119,460	193	-	-	-	-	-	119,653
Carver Soil and Water Conservation District	-	-	-	-	-	-	-	-	438,577	438,577	112,759	-	-	-	-	-	551,336
Cass Soil and Water Conservation District	-	-	-	-	-	-	-	-	13,047	13,047	12,166	-	-	-	-	-	25,213
Central MN SWCD Cluster 5 Joint Powers	-	-	-	-	-	-	-	-	174,310	174,310	-	-	-	-	-	-	174,310
Chippewa SWCD	-	-	-	-	-	-	-	-	187,771	187,771	96,212	-	-	-	-	-	283,983
Chisago SWCD	-	-	-	-	-	-	-	-	157,110	157,110	84,746	-	-	-	-	-	241,856
Clay Soil and Water Conservation District	-	-	-	-	-	-	-	-	215,809	215,809	222,904	-	-	-	-	-	438,713
Clearwater SWCD	-	-	-	-	-	-	-	-	160,438	160,438	51,880	-	-	-	-	-	212,318
Cook Soil and Water Conservation District	-	-	-	-	-	-	-	-	58,188	58,188	12,283	-	-	-	-	-	70,471
Cottonwood SWCD	-	-	-	-	-	-	-	-	223,156	223,156	103,154	-	-	-	-	-	326,310
Crow Wing SWCD	-	-	-	-	-	-	-	-	140,133	140,133	58,368	-	-	-	-	-	198,501
Dakota Soil and Water Conservation District	-	-	-	-	-	-	-	-	472,320	472,320	208,865	-	-	-	-	-	681,185
Dodge Soil and Water Conservation District	-	-	-	-	-	-	-	-	142,334	142,334	33,423	-	-	-	-	-	175,757
Douglas SWCD	-	-	-	-	-	-	-	-	208,367	208,367	103,534	-	-	-	-	-	311,901
Faribault SWCD	-	-	-	-	-	-	-	-	231,623	231,623	29,997	-	-	-	-	-	261,620
Fillmore SWCD	-	-	-	-	-	-	-	-	352,690	352,690	140,321	-	-	-	-	-	493,011
Freeborn SWCD	-	-	-	-	-	-	-	-	162,653	162,653	60,347	-	-	-	-	-	223,000
Goodhue SWCD	-	-	-	-	-	-	-	-	440,232	440,232	97,258	-	-	-	-	-	537,490
Grant Soil and Water Conservation District	-	-	-	-	-	-	-	-	155,821	155,821	77,593	-	-	-	-	-	233,414
Hennepin SWCD	-	-	-	-	-	-	-	-	409,400	409,400	13,800	-	-	-	-	-	423,200
Hubbard SWCD	-	-	-	-	-	-	-	-	129,045	129,045	35,653	-	-	-	-	-	164,698
Impact 6 Joint Powers Board	-	-	-	-	-	-	-	-	117,149	117,149	-	-	-	-	-	-	117,149
Isanti Soil and Water Conservation District	-	-	-	-	-	-	-	-	130,880	130,880	101,262	-	-	-	-	-	232,142
Itasca Soil and Water Conservation District	-	-	-	-	-	-	-	-	231,450	231,450	41,934	-	-	-	-	-	273,384
Jackson SWCD	-	-	-	-	-	-	-	-	148,908	148,908	105,937	-	-	-	-	-	254,845
Kanabec SWCD	-	-	-	-	-	-	-	-	91,420	91,420	32,820	-	-	-	-	-	124,240
Kandiyohi SWCD	-	-	-	-	-	-	-	-	222,653	222,653	211,672	-	-	-	-	-	434,325
District	-	-	-	-	-	-	-	-	133,208	133,208	31,930	-	-	-	-	-	165,138
Koochiching SWCD	-	-	-	-	-	-	-	-	103,633	103,633	20,873	-	-	-	-	-	124,506
Lac Qui Parle SWCD	-	-	-	-	-	-	-	-	215,581	215,581	49,110	-	-	-	-	-	264,691
Lake of the Woods SWCD	-	-	-	-	-	-	-	-	114,341	114,341	24,214	-	-	-	-	-	138,555
Lake Soil and Water Conservation District	-	-	-	-	-	-	-	-	78,704	78,704	33,470	-	-	-	-	-	112,174
Le Sueur SWCD	-	-	-	-	-	-	-	-	235,687	235,687	110,227	-	-	-	-	-	345,914
District	-	-	-	-	-	-	-	-	205,160	205,160	130,900	-	-	-	-	-	336,060
Lyon Soil and Water Conservation District	-	-	-	-	-	-	-	-	200,597	200,597	79,803	-	-	-	-	-	280,400
Mahnomen SWCD	-	-	-	-	-	-	-	-	96,693	96,693	33,563	-	-	-	-	-	130,256
Marshall SWCD	-	-	-	-	-	-	-	-	143,149	143,149	37,743	-	-	-	-	-	180,892
Marshall-Beltrami SWCD	-	-	-	-	-	-	-	-	129,027	129,027	40,523	-	-	-	-	-	169,550
Martin Soil and Water Conservation District	-	-	-	-	-	-	-	-	247,006	247,006	373,909	-	-	-	-	-	620,915
McLeod SWCD	-	-	-	-	-	-	-	-	100,456	100,456	135,371	-	-	-	-	-	235,827
Meekeer SWCD	-	-	-	-	-	-	-	-	129,553	129,553	24,598	-	-	-	-	-	154,151
Mille Lacs SWCD	-	-	-	-	-	-	-	-	118,096	118,096	28,359	-	-	-	-	-	146,455
Morrison SWCD	-	-	-	-	-	-	-	-	178,917	178,917	216,600	-	-	-	-	-	395,517
Mower Soil and Water Conservation District	-	-	-	-	-	-	-	-	291,456	291,456	83,869	-	-	-	-	-	375,325
District	-	-	-	-	-	-	-	-	166,330	166,330	55,170	-	-	-	-	-	221,500
Nicollet SWCD	-	-	-	-	-	-	-	-	83,831	83,831	30,922	-	-	-	-	-	114,753
Nobles Soil and Water Conservation District	-	-	-	-	-	-	-	-	147,590	147,590	140,899	-	-	-	-	-	288,489
Norman SWCD	-	-	-	-	-	-	-	-	170,423	170,423	53,476	-	-	-	-	-	223,899
Olmsted SWCD	-	-	-	-	-	-	-	-	206,800	206,800	69,040	-	-	-	-	-	275,840
Otter Tail East SWCD	-	-	-	-	-	-	-	-	137,658	137,658	164,081	-	-	-	-	-	301,739
Otter Tail West SWCD	-	-	-	-	-	-	-	-	156,163	156,163	145,419	-	-	-	-	-	301,582
Pennington SWCD	-	-	-	-	-	-	-	-	148,012	148,012	62,222	-	-	-	-	-	210,234
Pine Soil and Water Conservation District	-	-	-	-	-	-	-	-	173,769	173,769	115,381	-	-	-	-	-	289,150
Pipestone SWCD	-	-	-	-	-	-	-	-	124,816	124,816	114,740	-	-	-	-	-	239,556
Polk East SWCD	-	-	-	-	-	-	-	-	103,564	103,564	70,031	-	-	-	-	-	173,595
Polk West SWCD	-	-	-	-	-	-	-	-	125,957	125,957	74,611	-	-	-	-	-	200,568
Pope Soil and Water Conservation District	-	-	-	-	-	-	-	-	205,521	205,521	370,725	-	-	-	-	-	576,246
Ramsay SWCD	-	-	-	-	-	-	-	-	295,448	295,448	123,697	-	-	-	-	-	419,145
Red Lake SWCD	-	-	-	-	-	-	-	-	97,003	97,003	13,210	-	-	-	-	-	110,213
Redwood SWCD	-	-	-	-	-	-	-	-	181,882	181,882	177,251	-	-	-	-	-	359,133
Renville SWCD	-	-	-	-	-	-	-	-	215,275	215,275	82,710	-	-	-	-	-	297,985
Rice Soil and Water Conservation District	-	-	-	-	-	-	-	-	191,845	191,845	146,595	-	-	-	-	-	338,440
Rock Soil and Water Conservation District	-	-	-	-	-	-	-	-	67,577	67,577	150,112	-	-	-	-	-	217,689

**Table 7**  
**Classification of Expenditures**  
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**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
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Name of District	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Root River SWCD	-	-	-	-	-	253,229	-	-	-	253,229	152,505	-	-	405,734	-	-	-	405,734
Roseau Soil and Water Conservation District	-	-	-	-	-	148,172	-	-	-	148,172	328,197	-	-	476,369	-	-	-	476,369
Scott Soil and Water Conservation District	-	-	-	-	-	394,337	-	-	-	394,337	170,513	-	-	564,850	-	-	-	564,850
Sherburne SWCD	-	-	-	-	-	322,133	-	-	-	322,133	24,831	-	-	346,964	-	-	-	346,964
Sibley Soil and Water Conservation District	-	-	-	-	-	180,219	-	-	-	180,219	43,256	-	-	223,475	-	-	-	223,475
Southeast MN Technical Support Joint Powers Board	-	-	-	-	-	172,977	-	-	-	172,977	-	-	-	172,977	-	-	-	172,977
St. Louis North SWCD	-	-	-	-	-	92,129	-	-	-	92,129	35,140	-	-	127,269	-	-	-	127,269
St. Louis South SWCD	-	-	-	-	-	122,168	-	-	-	122,168	366,430	-	-	488,598	-	-	-	488,598
District	-	-	-	-	-	688,877	-	-	-	688,877	669,489	-	-	1,358,366	-	-	-	1,358,366
Steele Soil and Water Conservation District	-	-	-	-	-	184,563	-	-	-	184,563	101,172	-	-	285,735	-	-	-	285,735
Stevens SWCD	-	-	-	-	-	198,209	-	-	-	198,209	171,549	-	-	369,758	-	-	-	369,758
Swift Soil and Water Conservation District	-	-	-	-	-	154,133	-	-	-	154,133	69,896	-	-	224,029	-	-	-	224,029
Todd Soil and Water Conservation District	-	-	-	-	-	195,984	-	-	-	195,984	143,640	-	-	339,624	-	-	-	339,624
Traverse SWCD	-	-	-	-	-	219,084	-	-	-	219,084	135,364	-	-	354,448	-	-	-	354,448
Wabasha SWCD	-	-	-	-	-	214,958	-	-	-	214,958	318,913	-	-	533,871	-	-	-	533,871
Wadena SWCD	-	-	-	-	-	166,517	-	-	-	166,517	119,433	-	-	285,950	-	-	-	285,950
Waseca SWCD	-	-	-	-	-	148,277	-	-	-	148,277	260,002	-	-	408,279	-	-	-	408,279
Washington SWCD	-	-	-	-	-	664,943	-	-	-	664,943	302,417	-	-	967,360	-	-	-	967,360
Watonswan SWCD	-	-	-	-	-	162,477	-	-	-	162,477	228,738	-	-	391,215	-	-	-	391,215
Wilkin Soil and Water Conservation District	-	-	-	-	-	221,760	-	-	-	221,760	30,685	-	-	252,445	-	-	-	252,445
Winona SWCD	-	-	-	-	-	159,530	-	-	-	159,530	17,757	-	-	177,287	-	-	-	177,287
Wright Soil and Water Conservation District	-	-	-	-	-	337,955	-	-	-	337,955	138,107	-	-	476,062	-	-	-	476,062
Yellow Medicine SWCD	-	-	-	-	-	189,072	-	-	-	189,072	80,574	-	-	269,646	-	-	-	269,646
<b>District Total</b>	-	-	-	-	-	18,411,261	-	-	-	18,411,261	10,193,518	-	-	28,604,779	-	-	-	28,604,779
<b>Training Center/Council</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Resource Training and Solutions	-	-	-	-	-	-	-	-	-	72,922,276	-	-	-	72,957,352	-	-	495,522	73,452,874
Stearns - Benton Employment and Training	-	-	-	-	-	-	-	-	-	3,133,228	-	-	-	3,133,228	-	-	-	3,133,228
Northeast Minnesota Office of Job Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>District Total</b>	-	-	-	-	-	-	-	-	-	76,055,504	-	-	-	76,090,580	-	-	495,522	76,586,102
<b>Transit Commission</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southwest Metro Transit Commission	-	-	4,845,143	-	-	-	-	-	-	4,845,143	4,798,597	683,820	196,736	10,524,296	-	-	634,710	11,159,006
<b>Watershed District</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Valley Watershed District	-	-	-	-	-	7,721	-	-	-	7,721	-	-	-	7,721	-	-	-	7,721
Boix de Souix Watershed District	-	-	-	-	-	1,086,530	-	-	-	1,086,530	641,020	-	-	1,727,550	-	-	-	1,727,550
Browns Creek Watershed District	-	-	-	-	-	260,376	-	-	-	260,376	143,530	-	-	403,906	-	-	-	403,906
Buffalo Creek Watershed District	-	-	-	-	-	114,237	-	-	-	114,237	-	-	-	114,237	-	-	-	114,237
Buffalo-Red River Watershed District	-	-	-	-	-	503,601	-	-	-	503,601	1,654,753	-	89,223	2,247,577	-	-	55,432	2,303,009
Capitol Region Watershed District	-	-	-	-	-	577,504	-	-	-	577,504	-	-	-	577,504	-	-	-	577,504
Carnelian-Marine Watershed District	-	-	-	-	-	491,103	-	-	-	491,103	-	-	-	491,103	-	-	-	491,103
Clearwater River Watershed District	-	-	-	-	-	323,925	-	-	-	323,925	4,530	-	-	328,455	-	-	40,293	368,748
Comfort Lake Forest Lake Watershed	-	-	-	-	-	221,569	-	-	-	221,569	-	-	-	221,569	-	-	-	221,569
Cook Creek Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cooks Valley Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coon Creek Watershed District	-	-	-	-	-	477,519	-	-	-	477,519	2,300	-	-	479,819	-	-	12,454	492,273
Cormorant Lakes Watershed District	-	-	-	-	-	48,491	-	-	-	48,491	-	-	-	48,491	-	-	-	48,491
Crooked Creek Watershed District	-	-	-	-	-	2,049	-	-	-	2,049	-	-	-	2,049	-	-	-	2,049
Grass Lake Watershed District	-	-	-	-	-	18,594	-	-	-	18,594	-	-	-	18,594	-	-	-	18,594
Heron Lake Watershed District	-	-	-	-	-	263,478	-	-	-	263,478	-	-	-	263,478	-	-	-	263,478
High Island Watershed District	-	-	-	-	-	120,664	-	-	-	120,664	59,752	-	-	180,416	-	-	-	180,416
Joe River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kanaranzi-Little Rock Watershed District	-	-	-	-	-	53,249	-	-	-	53,249	163,043	-	-	216,292	-	-	28,618	244,910
Lower Minnesota River Watershed District	-	-	-	-	-	204,346	-	-	-	204,346	-	-	-	204,346	-	-	-	204,346
Middle-Snake-Tamarac Rivers Watershed	-	-	-	-	-	581,100	-	-	-	581,100	3,497,333	252,000	175,942	4,506,375	-	-	-	4,506,375
Minnehaha Creek Watershed District	-	-	-	-	-	907,310	-	-	-	907,310	2,436,653	-	-	3,343,963	-	-	527,158	3,871,121
Nine Mile Creek Watershed District	-	-	-	-	-	950,905	-	-	-	950,905	-	-	-	950,905	-	-	-	950,905
North Fork Crow River Watershed District	-	-	-	-	-	178,909	-	-	-	178,909	286,631	94,660	64,804	625,004	-	-	-	625,004
Okabena-Ocheda Watershed District	-	-	-	-	-	60,110	-	-	-	60,110	-	-	-	60,110	-	-	-	60,110
Pelican River Watershed District	-	-	-	-	-	314,757	-	-	-	314,757	27,286	31,702	6,370	380,115	-	-	43,620	423,735
Prior Lake-Spring Lake Watershed District	-	-	-	-	-	732,799	-	-	-	732,799	-	-	-	732,799	-	-	108,172	840,971
Ramsey-Washington Metro Watershed	-	-	-	-	-	1,474,174	-	-	-	1,474,174	1,807,790	51,923	36,975	3,370,862	-	-	655,271	4,026,133
Red Lake Watershed District	-	-	-	-	-	737,319	-	-	-	737,319	2,092,180	30,901	-	2,860,400	-	-	1,342,490	4,202,890
Rice Creek Watershed District	-	-	-	-	-	2,560,162	-	-	-	2,560,162	29,359	-	-	2,589,521	-	-	141,233	2,730,754

**Table 7**  
**Classification of Expenditures**  
**Governmental Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transportation	Sanitation	Health and Human Services	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Governmental Funds	
Riley-Purgatory-Bluff Creek Watershed	-	-	-	-	-	2,366,737	-	-	-	2,366,737	-	-	2,366,737	-	-	-	2,366,737	
Roseau River Watershed District	-	-	-	-	-	236,314	-	-	-	236,314	215,038	-	451,352	-	-	-	451,352	
Sand Hill River Watershed District	-	-	-	-	-	216,444	-	-	-	216,444	83,852	-	300,296	-	-	-	300,296	
Sauk River Watershed District	-	-	-	-	-	867,262	-	-	-	867,262	60,358	310,870	49,106	1,287,596	-	-	1,287,596	
Shell Rock River Watershed District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
South Washington Watershed District	-	-	-	-	-	862,471	-	-	-	862,471	4,400,962	265,000	243,478	5,771,911	-	-	5,771,911	
Stockton-Rollingstone MN City Watershed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Thirty Lakes Watershed District	-	-	-	-	-	150,965	-	-	-	150,965	5,296	-	156,261	-	-	-	156,261	
Turtle Creek Watershed District	-	-	-	-	-	33,706	-	-	-	33,706	-	-	33,706	-	-	-	33,706	
Two Rivers (South) Watershed District	-	-	-	-	-	73,143	-	-	-	73,143	-	-	73,143	-	-	-	73,143	
Two Rivers Watershed District	-	-	-	-	-	286,784	-	-	-	286,784	558,563	-	845,347	-	-	-	845,347	
Upper Minnesota River Watershed District	-	-	-	-	-	166,127	-	-	-	166,127	39,937	-	206,064	-	-	112,479	318,543	
Valley Branch Watershed District	-	-	-	-	-	730,992	-	-	-	730,992	-	-	730,992	-	-	-	730,992	
Warroad Watershed District	-	-	-	-	-	4,750	-	-	-	4,750	-	-	4,750	-	-	-	4,750	
Whitewater Joint Powers Board	-	-	-	-	-	49,244	-	-	-	49,244	248,253	-	297,497	-	-	-	297,497	
Wild Rice Watershed District	-	-	-	-	-	209,355	-	-	-	209,355	1,930,621	-	2,139,976	-	-	21,587	2,161,563	
Yellow Medicine River Watershed District	-	-	-	-	-	252,635	-	-	-	252,635	-	-	252,635	-	-	-	252,635	
<b>District Total</b>	-	-	-	-	-	19,779,430	-	-	-	19,779,430	20,389,040	1,037,056	665,898	41,871,424	-	-	3,088,807	44,960,231
<b>Watershed Management</b>																		
Area II Minnesota River Basin Project Inc.	-	-	-	-	-	233,555	-	-	-	233,555	6,656	-	240,211	-	-	-	240,211	
Bassett Creek Watershed Management	-	-	-	-	-	323,773	-	-	-	323,773	-	-	323,773	-	-	50,000	373,773	
Black Dog Watershed Management Org.	-	-	-	-	-	159,941	-	-	-	159,941	-	-	159,941	-	-	-	159,941	
Blue Earth River Basin Initiative (BERBI)	-	-	-	-	-	112,342	-	-	-	112,342	75,584	-	187,926	-	-	-	187,926	
Elm Creek Watershed Management	-	-	-	-	-	121,562	-	-	-	121,562	-	-	121,562	-	-	-	121,562	
Gun Club Lake Watershed Management	-	-	-	-	-	18,451	-	-	-	18,451	-	-	18,451	-	-	-	18,451	
Lower Mississippi River	-	-	-	-	-	57,383	-	-	-	57,383	-	-	57,383	-	-	-	57,383	
Lower Rum River Water Management Org.	-	-	-	-	-	40,551	-	-	-	40,551	-	-	40,551	-	-	-	40,551	
Middle St. Croix Watershed Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minnesota River Source Joint Powers Board	-	-	-	-	-	88,038	-	-	-	88,038	31,378	-	119,416	-	-	-	119,416	
Mississippi Headwaters Board	-	-	-	-	-	49,196	-	-	-	49,196	-	-	49,196	-	-	-	49,196	
Mississippi Watershed Management Org.	-	-	-	-	-	201,746	-	-	-	201,746	285,692	-	487,438	-	-	-	487,438	
Pioneer Sarah Creek	-	-	-	-	-	75,501	-	-	-	75,501	-	-	75,501	-	-	-	75,501	
Six Cities Watershed Management Org.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Snake River Watershed Management Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Southeast Minnesota Water Resource Board	-	-	-	-	-	34,609	-	-	-	34,609	318,808	-	353,417	-	-	-	353,417	
Vadnais Lake Area Water Management	-	-	-	-	-	78,431	-	-	-	78,431	-	-	78,431	-	-	-	78,431	
Vermillion River Watershed Management	-	-	-	-	-	147,004	-	-	-	147,004	2,867	-	149,871	-	-	-	149,871	
<b>District Total</b>	-	-	-	-	-	1,742,083	-	-	-	1,742,083	720,985	-	2,463,068	-	-	50,000	2,513,068	
<b>Total All Districts</b>	<u>11,716,192</u>	<u>29,445,239</u>	<u>76,020,779</u>	<u>29,253,679</u>	<u>107,433,458</u>	<u>87,028,722</u>	<u>48,988,982</u>	<u>103,910,113</u>	<u>45,667</u>	<u>493,842,831</u>	<u>81,441,445</u>	<u>43,651,888</u>	<u>12,292,720</u>	<u>631,228,884</u>	<u>19,320</u>	<u>20,834,906</u>	<u>8,092,696</u>	<u>660,175,806</u>



**Table 8**  
**Enterprise Funds of Operations**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<b>Name of District</b>	<b>Airport Commissions</b>	<b>Data Processing Agencies</b>	<b>Electric Agencies</b>	<b>Health and Human Service Agencies</b>	<b>Hospital Districts</b>	<b>Housing and Economic Development Authorities</b>	<b>Lake Conservation Districts</b>	<b>Public Safety Agencies</b>
<b>Statement of Operations</b>								
Operating								
Revenues	168,182,000	2,394,076	256,128,948	6,349,638	274,254,936	240,270,505	50,098	6,534,945
Expenses	176,240,000	2,454,101	184,147,374	9,835,051	271,840,249	256,389,896	51,644	10,217,055
Income	(8,058,000)	(60,025)	71,981,574	(3,485,413)	2,414,687	(16,119,391)	(1,546)	(3,682,110)
Nonoperating								
Revenues	93,535,000	17,272	13,349,548	4,030,262	6,519,549	9,405,316	2,252	3,683,077
Expenses	74,715,000	-	73,516,775	296,547	1,415,681	8,574,195	-	5,518
Net Income	10,762,000	(42,753)	11,814,347	248,302	7,518,555	(15,288,270)	706	(4,551)
<b>Additional Information</b>								
Taxes	-	-	-	308,276	3,572,024	262,484	-	-
Federal Grants	48,486,000	-	-	1,997,732	-	166,959,123	-	78,880
State Grants	-	-	-	1,849,043	-	397,819	-	1,592,503
Local Grants	-	-	-	1,880,254	30,500	547,853	-	1,661,637
Transfers to(From) Other Funds	-	-	-	-	-	(63,261)	-	-
Capital Outlay	136,618,000	96,618	28,720,212	96,540	27,967,809	42,651,036	-	68,261
Borrowing	106,755,000	-	190,731,181	-	26,268,809	19,930,291	-	-
Debt Service								
Interest	59,105,000	-	55,355,218	-	6,208,871	15,729,435	-	5,518
Principal	94,150,000	63,447	171,620,000	4,951	12,902,673	112,913,168	-	23,872

**Table 8**  
**Enterprise Funds of Operations**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

<b>Name of District</b>	<b>Recreational Authorities</b>	<b>Regional Development and Planning Agencies</b>	<b>Regional Water Sysems</b>	<b>Sanitation Districts</b>	<b>Transit Commissions</b>	<b>Watershed Districts</b>	<b>Watershed Management Organizations</b>	<b>Total All Districts</b>
<b>Statement of Operations</b>								
Operating								
Revenues	5,511,787	244,099,426	3,149,752	41,471,966	1,191,141	17,976	450,662	1,250,057,856
Expenses	5,206,359	468,861,675	4,162,119	42,350,203	7,513,010	24,845	833,714	1,440,127,295
Income	305,428	(224,762,249)	(1,012,367)	(878,237)	(6,321,869)	(6,869)	(383,052)	(190,069,439)
Nonoperating								
Revenues	177,667	245,873,908	947,772	5,663,292	5,411,113	105,938	257,200	388,979,166
Expenses	871,412	32,266,445	1,055,068	4,911,489	6,990	-	-	197,635,120
Net Income	(388,317)	(11,154,786)	(1,119,663)	(126,434)	(917,746)	99,069	(125,852)	1,274,607
<b>Additional Information</b>								
Taxes	121,800	-	-	999,334	759,950	-	-	6,023,868
Federal Grants	-	63,304,268	2,372,891	205,862	3,981,927	-	-	287,386,683
State Grants	-	122,517,562	-	1,047,023	3,074,181	-	159,602	130,637,733
Local Grants	-	2,752,816	-	1,119,513	-	-	81,966	8,074,539
Transfers to(From) Other Funds	426,668	(19,918,964)	-	(26,086)	-	-	-	(19,581,643)
Capital Outlay	173,674	346,979,201	7,131,696	19,639,200	2,333,784	-	4,184	612,480,215
Borrowing	1,772,050	121,490,000	9,306,431	10,747,308	-	-	-	487,001,070
Debt Service								
Interest	445,907	19,285,341	1,054,968	3,777,940	6,990	-	-	160,975,188
Principal	2,274,581	174,152,600	5,857,696	16,019,776	6,343	-	-	589,989,107

**Table 9**  
**Statement of Operations**  
**Enterprise Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

Name of District	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Local Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses									Interest Payments	Principal Payments	
<b>Airport Commission</b>																
Metropolitan Airport Commission	168,182,000	176,240,000	(8,058,000)	93,535,000	74,715,000	10,762,000	-	48,486,000	-	-	-	136,618,000	106,755,000	59,105,000	94,150,000	
<b>Data Processing Services</b>																
Arrowhead Regional Computing Consortium	1,283,834	1,307,662	(23,828)	8,647	-	(15,181)	-	-	-	-	-	42,746	-	-	-	-
Region V Computer Services Cooperative	1,110,242	1,146,439	(36,197)	8,625	-	(27,572)	-	-	-	-	-	53,872	-	-	63,447	-
<b>District Total</b>	<b>2,394,076</b>	<b>2,454,101</b>	<b>(60,025)</b>	<b>17,272</b>	<b>-</b>	<b>(42,753)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,618</b>	<b>-</b>	<b>-</b>	<b>63,447</b>	<b>-</b>
<b>Electric</b>																
Northern Minnesota Municipal Power Agency	44,052,817	25,576,882	18,475,935	-	18,475,935	-	-	-	-	-	-	3,833,533	-	18,475,935	12,340,000	-
Southern Minnesota Municipal Power Agency	131,769,300	93,976,888	37,792,412	10,160,577	43,391,076	4,561,913	-	-	-	-	-	5,390,626	93,539,787	25,558,409	110,005,000	-
Western Minnesota Municipal Power Agency	80,306,831	64,593,604	15,713,227	3,188,971	11,649,764	7,252,434	-	-	-	-	-	19,496,053	97,191,394	11,320,874	49,275,000	-
<b>District Total</b>	<b>256,128,948</b>	<b>184,147,374</b>	<b>71,981,574</b>	<b>13,349,548</b>	<b>73,516,775</b>	<b>11,814,347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,720,212</b>	<b>190,731,181</b>	<b>55,355,218</b>	<b>171,620,000</b>	<b>-</b>
<b>Health/Human Services</b>																
Cotton-Jackson Community Health Services Board	495,701	1,073,530	(577,829)	556,090	-	(21,739)	-	150,826	203,945	200,555	-	3,000	-	-	-	-
Countryside Public Health Services	2,060,717	1,733,784	326,933	22,484	-	349,417	-	494,790	378,812	469,141	-	50,452	-	-	-	-
Inter-County Nursing Services	856,454	1,113,466	(257,012)	358,137	296,547	(195,422)	-	111,931	170,490	72,960	-	-	-	-	-	-
Lincoln, Lyon, Murray and Pipestone Public Health	348,619	1,249,088	(900,469)	934,089	-	33,620	-	403,918	302,561	209,296	-	29,297	-	-	-	-
Multi-County Nursing Service	919,514	1,857,341	(937,827)	938,762	-	935	308,276	372,681	253,355	-	-	-	-	-	-	4,951
Northwest Hennepin Human Services Council	1,159,826	1,166,606	(6,780)	33,801	-	27,021	-	-	-	747,813	-	6,538	-	-	-	-
Quin County Community Health Services	5,182	763,847	(758,665)	827,337	-	68,672	-	384,155	442,482	700	-	4,802	-	-	-	-
Stevens-Traverse Public Health	503,625	877,389	(373,764)	359,562	-	(14,202)	-	79,431	97,398	179,789	-	2,451	-	-	-	-
<b>District Total</b>	<b>6,349,638</b>	<b>9,835,051</b>	<b>(3,485,413)</b>	<b>4,030,262</b>	<b>296,547</b>	<b>248,302</b>	<b>308,276</b>	<b>1,997,732</b>	<b>1,849,043</b>	<b>1,880,254</b>	<b>-</b>	<b>96,540</b>	<b>-</b>	<b>-</b>	<b>4,951</b>	<b>-</b>
<b>Hospital District</b>																
Canby Community Hospital District No. 1	661,756	583,007	78,749	134,485	75,046	138,188	-	-	-	-	-	660,752	-	159,264	80,000	-
Cannon Falls Hospital District	8,889,330	9,181,859	(292,529)	394,923	54,923	47,471	344,946	-	-	-	-	913,139	-	48,721	1,055,000	-
Chippewa County - Montevideo Hospital	11,645,041	10,811,769	833,272	371,231	20,948	1,183,555	-	-	-	-	-	218,265	-	-	-	-
Cook County North Shore Hospital and Care Center	8,665,245	8,664,962	283	236,150	-	236,433	313,331	-	-	-	-	2,271,666	-	4,001	70,713	-
Cook Hospital District	7,486,309	7,486,965	(656)	278,164	-	277,508	201,529	-	-	30,500	-	263,260	-	37,457	282,782	-
Cuyuna Range Hospital District	37,995,796	37,942,729	53,067	195,448	-	248,515	198,024	-	-	-	-	1,855,968	-	1,090,687	417,019	-
Dawson Area Hospital District	8,017,935	7,835,397	182,538	153,390	23,716	312,212	77,954	-	-	-	-	326,780	-	56,904	184,991	-
Glacial Ridge Hospital District	8,749,659	8,926,792	(177,133)	330,173	2,616	150,424	257,500	-	-	-	-	379,335	-	224,890	118,328	-
Monticello-Big Lake Community Hospital District	30,271,913	30,256,407	15,506	1,200,224	285,937	929,793	892,495	-	-	-	-	3,558,301	15,035,000	1,229,168	3,061,178	-
Moose Lake Community Hospital District																
Foundation - Comp. Unit	60,287	28,835	31,452	2,775	-	34,227	-	-	-	-	(11,700)	-	-	-	-	-
Hospital	30,191,089	29,933,283	257,806	323,084	148,175	432,715	-	-	-	-	11,700	1,178,085	5,020,000	869,187	2,635,530	-
North Pine Area Hospital District	509,143	539,727	(30,584)	-	-	(30,584)	225,000	-	-	-	-	-	-	-	130,268	127,210
Northern Itasca Hospital District	9,694,652	9,650,720	43,932	577,040	68,593	552,379	330,872	-	-	-	-	424,790	1,288,809	126,233	1,498,823	-
Paynesville Area Health Care System	22,994,724	23,440,906	(446,182)	48,219	-	(397,963)	-	-	-	-	-	2,594,966	925,000	799,626	2,122,474	-
Pelican Valley Health Center Hospital District	2,366,987	2,310,936	56,051	231,699	-	287,750	67,214	-	-	-	-	134,213	-	126,710	114,659	-
Perham Hospital District	14,564,609	13,758,646	805,963	353,248	-	1,159,211	176,000	-	-	-	-	2,238,177	-	175,406	159,409	-
Rice County District One Hospital	28,102,463	29,039,721	(937,258)	593,047	-	(344,211)	182,513	-	-	-	-	6,964,605	-	259,442	37,092	-
Roseau Area Hospital District	22,307,278	20,566,460	1,740,818	322,604	576,078	1,487,344	-	-	-	-	-	761,069	-	576,078	385,000	-
United Hospital District of Faribault County	16,128,453	15,162,383	966,070	336,571	93,173	1,209,468	-	-	-	-	-	3,133,740	4,000,000	228,353	388,101	-
Western Pope County Hospital District	4,952,267	5,718,745	(766,478)	437,074	66,476	(395,880)	304,646	-	-	-	-	90,698	-	66,476	164,364	-
<b>District Total</b>	<b>274,254,936</b>	<b>271,840,249</b>	<b>2,414,687</b>	<b>6,519,549</b>	<b>1,415,681</b>	<b>7,518,555</b>	<b>3,572,024</b>	<b>-</b>	<b>-</b>	<b>30,500</b>	<b>-</b>	<b>27,967,809</b>	<b>26,268,809</b>	<b>6,208,871</b>	<b>12,902,673</b>	<b>-</b>
<b>Housing and Economic Development Authority</b>																
Aitkin County HRA	847,943	1,024,806	(176,863)	46,348	22,101	(152,616)	-	38,451	-	-	-	-	-	22,101	4,218	-
Alexandria HRA	921,000	663,988	257,012	-	227,062	29,950	-	389,217	-	-	-	146,707	-	-	-	-
Bagley HRA	134,515	158,874	(24,359)	-	-	(24,359)	-	47,874	-	-	-	22,934	-	-	-	-
Barnesville HRA	83,645	145,810	(62,165)	118,616	-	56,451	-	40,519	-	-	-	19,228	-	-	-	-
Baudette HRA	83,901	102,971	(19,070)	32,507	1,576	11,861	-	73,767	-	-	-	29,526	-	-	-	-
Bemidji HRA	323,681	644,905	(321,224)	932,648	527,228	84,196	-	929,292	-	-	-	211,032	-	-	-	-
Benson HRA	401,988	521,182	(119,194)	-	-	(119,194)	-	113,813	-	-	-	-	-	-	-	-
Big Stone County HRA	593,083	434,159	158,924	164,426	257,045	66,305	-	358,343	-	-	-	1,435,102	-	-	-	-
Blue Earth City HRA	263,166	349,298	(86,132)	4,531	-	(81,601)	-	114,735	-	-	-	42,208	-	-	-	-
Braham HRA	70,527	224,015	(153,488)	70,432	3,867	(86,923)	-	69,636	-	-	-	-	-	-	-	-
Breckenridge HRA	380,826	311,918	68,908	-	-	68,908	-	225,318	-	-	-	95,509	-	-	-	-

**Table 9**  
**Statement of Operations**  
**Enterprise Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

Name of District	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Local Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses									Interest Payments	Principal Payments
Canby HRA	97,423	96,513	910	-	-	910	-	-	-	-	-	13,179	-	-	-
Carlton HRA	61,975	90,485	(28,510)	34,786	-	6,276	-	22,702	-	-	-	11,278	-	-	-
Cass Lake HRA	289,773	297,388	(7,615)	11,684	-	4,069	-	165,352	-	-	-	84,248	-	-	-
Chippewa County HRA	281,055	63,816	217,239	-	210,872	6,367	-	254,030	-	-	-	-	-	-	-
Chisholm HRA	526,879	590,422	(63,543)	4,313	4,014	(63,244)	-	312,711	-	-	-	130,982	-	-	-
Clay County HRA	2,207,905	2,230,381	(22,476)	12,930	-	(9,546)	-	1,596,949	66,141	-	-	53,376	34,771	19,535	-
Clearwater County HRA	377,697	63,305	314,392	162	316,382	(1,828)	-	367,043	-	-	-	4,078	-	-	-
Cloquet HRA	577,573	714,725	(137,152)	67,711	-	(69,441)	-	354,238	-	-	-	28,411	-	-	-
Cook HRA	261,115	374,031	(112,916)	-	-	(112,916)	-	66,919	-	-	-	31,464	-	-	-
Cottonwood HRA	86,901	132,026	(45,125)	67,655	51,892	(29,362)	-	59,700	-	-	-	-	-	-	28,109
Crookston HRA	1,128,762	1,036,899	91,863	-	-	91,863	-	921,442	-	-	-	92,950	-	-	-
Crosby HRA	300,878	705,350	(404,472)	270,399	-	(134,073)	-	236,445	-	-	-	55,655	-	-	-
Delano EDA HRA	96,634	167,583	(70,949)	39,470	-	(31,479)	-	37,706	-	-	-	13,128	-	-	-
Detroit Lakes HRA	284,541	942,553	(658,012)	953,289	8,560	286,717	54,191	898,338	-	-	-	205,321	-	8,560	23,137
Dodge Center HRA	131,369	156,848	(25,479)	2,593	-	(22,886)	-	53,761	-	-	-	94,092	-	-	-
Duluth Seaway Port Authority	2,808,378	2,842,430	(34,052)	443,058	35,296	373,710	-	69,459	257,192	-	-	816,066	35,296	125,000	-
Ely HRA	801,705	739,468	62,237	-	-	62,237	-	400,183	-	-	-	331,810	-	-	-
Fairmont HRA	251,736	456,133	(204,397)	459,303	-	254,906	-	434,161	-	-	-	-	-	-	-
Fergus Falls HRA	1,128,634	1,057,325	71,309	5,712	53,507	23,514	-	685,156	-	-	-	23,159	53,507	58,335	-
Gilbert HRA	186,486	326,744	(140,258)	86,750	-	(53,508)	-	96,556	-	-	-	80,927	-	-	-
Glenwood HRA	127,595	219,242	(91,647)	-	-	(91,647)	-	48,936	-	-	-	1,301	-	-	-
Grand Rapids HRA															
Hud Projects	554,094	363,866	190,228	-	-	190,228	-	274,395	-	-	-	291,845	-	-	-
Pooled Housing	759,746	451,635	308,111	31,042	302,256	36,897	-	-	-	-	-	12,440	-	300,120	110,000
Grant County HRA	268,360	539,606	(271,246)	323,719	63,982	(11,509)	-	-	-	-	-	93,481	-	63,982	20,000
Greenbush HRA	53,970	106,168	(52,198)	37,609	-	(14,589)	-	43,980	-	-	-	-	-	-	-
Henning HRA	47,053	106,352	(59,299)	90,874	-	31,575	-	89,060	-	-	-	-	-	-	-
Hibbing HRA	1,818,725	1,616,597	202,128	50,405	15,563	236,970	-	1,258,837	-	-	-	613,356	-	-	-
Houston HRA	181,044	137,197	43,847	2,175	21,280	24,742	-	93,554	-	-	-	12,535	-	17,617	45,000
Hutchinson HRA	685,290	532,083	153,207	-	-	153,207	-	254,970	-	-	-	227,213	-	-	-
International Falls HRA	309,170	461,960	(152,790)	50,422	8,638	(11,006)	-	113,656	-	-	-	76,397	-	-	-
Itasca County HRA	59,896	111,168	(51,272)	2,623	-	(48,649)	49,528	889,054	-	-	-	2,030	-	-	-
Jackson HRA	364,943	320,758	44,185	-	-	44,185	-	202,884	-	-	-	119,700	-	-	-
Koochiching County HRA	485,409	69,147	416,262	800	420,531	(3,469)	-	484,735	-	-	-	-	-	-	-
Lake Benton HRA	49,485	120,456	(70,971)	119,779	-	48,808	-	117,444	-	-	-	-	-	-	-
Lincoln County HRA	32,930	108,863	(75,933)	60,315	-	(15,618)	-	39,300	-	-	-	-	-	-	-
Lindstrom HRA	107,563	149,430	(41,867)	45,824	-	3,957	-	42,581	-	-	-	33,294	-	-	-
Litchfield HRA	291,547	285,538	6,009	-	-	6,009	-	12,941	-	-	-	102,264	-	-	-
Little Falls HRA	571,440	395,013	176,427	-	-	176,427	-	313,553	-	-	-	214,929	-	-	-
Long Prairie HRA	217,481	259,945	(42,464)	-	-	(42,464)	-	64,202	-	-	-	36,977	-	-	-
Lowry Economic Development Authority	62,580	31,559	31,021	5,596	21,632	14,985	-	-	-	-	-	-	-	21,632	13,835
Madison HRA	97,840	105,783	(7,943)	52,707	-	44,764	-	52,707	-	-	-	47,642	-	-	-
Minneapolis Public Housing Authority															
Community Housing Resourc	23,472	25,042	(1,570)	-	-	(1,570)	-	-	-	-	-	-	-	-	-
Minneapolis PHA	97,010,963	102,596,437	(5,585,474)	213,252	275,669	(5,647,891)	-	82,077,188	-	-	-	7,702,612	-	252,379	493,591
Minneapolis-St. Paul Housing Finance Board	8,972,440	11,347,146	(2,374,706)	-	-	(2,374,706)	-	-	-	-	-	-	11,660,000	10,047,344	102,979,231
Montevideo HRA	333,061	364,030	(30,969)	-	-	(30,969)	-	196,416	-	-	-	182,736	-	-	-
Moose Lake HRA	178,929	275,529	(96,600)	1,599	-	(95,001)	-	75,815	-	-	-	24,014	-	-	-
Mora HRA	720,756	623,782	96,974	6,604	65,379	38,199	-	155,670	-	-	-	102,638	65,379	5,150	-
Morris HRA	461,758	501,264	(39,506)	-	-	(39,506)	-	131,333	-	-	-	14,743	-	-	-
Morrison County HRA	487,931	475,057	12,874	-	-	12,874	-	451,535	-	-	-	2,408	-	-	-
Mountain Lake HRA	244,610	198,142	46,468	-	-	46,468	-	116,005	-	-	-	83,980	-	-	-
New Richland HRA	172,859	140,086	32,773	-	-	32,773	-	106,311	-	-	-	118,139	-	-	-
North Mankato HRA	258,263	293,706	(35,443)	62,802	-	27,359	-	144,235	-	-	-	65,641	-	-	-
Northwest MN Multi-County HRA	7,179,159	5,843,091	1,336,068	353,907	2,683,592	(993,617)	-	2,705,437	-	-	-	336,841	2,603,958	751,108	-
Otter Tail County HRA	35,985	573,514	(537,529)	507,754	-	(29,775)	-	507,754	-	-	-	34,252	-	-	-
Park Rapids HRA	214,666	241,344	(26,678)	-	-	(26,678)	-	62,748	-	-	-	18,534	-	-	-
Pequot Lakes HRA	407,030	405,937	1,093	-	-	1,093	-	70,171	-	-	-	57,017	-	24,108	43,979
Perham HRA	348,644	128,191	220,453	-	-	220,453	-	134,669	-	-	-	3,960	-	-	86,800
Pine City HRA	128,369	135,635	(7,266)	-	-	(7,266)	-	40,385	-	-	-	14,333	-	-	-
Pine County HRA	69,079	130,875	(61,796)	90,906	-	29,110	-	-	-	-	-	10,243	-	-	-

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	Revenues	Expenses	Income	Revenues	Expenses									Interest Payments	Principal Payments
Pine River HRA	527,124	428,063	99,061	-	-	99,061	-	133,772	-	-	-	252,231	-	-	21,048
Pipestone HRA	658,040	678,146	(20,106)	-	-	(20,106)	-	327,265	-	-	-	138,240	-	-	-
Red Lake Falls HRA	127,661	160,277	(32,616)	-	-	(32,616)	-	64,163	-	-	-	29,644	-	-	4,404
Red Wing HRA	2,904,598	2,493,891	410,707	298,566	312,858	396,415	158,765	1,598,646	16,365	198,487	-	164,690	-	305,002	460,140
Redwood Falls HRA	160,527	304,126	(143,599)	54,965	-	(88,634)	-	47,283	-	-	-	-	-	-	-
Sleepy Eye HRA	432,093	247,772	184,321	-	-	184,321	-	170,730	-	-	-	234,791	-	-	-
South Central Minnesota Multi-County HRA	2,015,447	1,781,824	233,623	498,328	1,634,046	(902,095)	-	137,532	-	349,366	-	71,859	-	1,003,079	104,704
South St. Paul HRA	3,794,386	4,539,804	(745,418)	5,877	11,758	(751,299)	-	-	-	-	-	454,578	-	-	17,732
Southeastern MN Multi-County HRA	5,942,369	6,303,062	(360,693)	-	-	(360,693)	-	1,842,911	-	-	-	1,510,357	3,476,068	-	2,104,144
St. Louis Park HRA	2,701,681	3,318,157	(616,476)	288,761	118,155	(445,870)	-	2,581,816	-	-	-	123,140	-	-	-
St. Paul Public Housing Authority	63,063,437	70,453,845	(7,390,408)	905,313	-	(6,485,095)	-	47,641,574	-	-	-	20,778,366	-	21,093	-
Staples HRA	340,180	266,377	73,803	-	-	73,803	-	150,736	-	-	-	107,719	-	-	-
Thief River Falls HRA	387,054	554,509	(167,455)	-	-	(167,455)	-	78,979	-	-	-	108,463	-	-	-
Todd County HRA	520,856	508,908	11,948	-	-	11,948	-	473,004	-	-	-	-	-	-	-
Tracy Public Housing Authority	239,677	214,969	24,708	-	-	24,708	-	98,772	-	-	-	-	-	-	-
Two Harbors HRA	251,081	249,434	1,647	-	-	1,647	-	95,632	-	-	-	24,721	-	-	-
Virginia HRA	3,739,769	4,142,144	(402,375)	587,321	454,913	(269,967)	-	2,136,772	-	-	(20,000)	238,315	4,794,223	404,877	5,002,838
Wadena HRA	647,859	922,714	(274,855)	731,456	444,541	12,060	-	480,920	-	-	(43,261)	138,204	-	243,474	149,828
Walker HRA	170,955	138,694	32,261	-	-	32,261	-	98,865	-	-	-	36,138	-	-	-
Warren HRA	337,976	299,222	38,754	-	-	38,754	-	137,587	-	-	-	53,815	-	-	-
Warroad HRA	74,945	97,019	(22,074)	241	-	(21,833)	-	25,051	-	-	-	2,899	-	-	-
Waseca HRA	254,352	248,020	6,332	-	-	6,332	-	64,950	-	-	-	121,154	-	-	-
White Earth Reservation HRA	3,912,823	2,647,305	1,265,518	-	-	1,265,518	-	3,508,680	-	-	-	1,376,919	-	-	-
Willmar HRA	2,050,984	2,266,718	(215,734)	94,249	-	(121,485)	-	1,212,526	58,121	-	-	455,245	-	201,156	190,543
Windom HRA	500,768	421,032	79,736	202	-	79,938	-	173,533	-	-	-	65,083	-	-	-
Winona HRA	2,584,686	2,731,270	(146,584)	-	-	(146,584)	-	1,646,956	-	-	-	1,172,798	-	-	50,759
Worthington HRA	1,369,867	1,345,230	24,637	-	-	24,637	-	1,076,224	-	-	-	261,802	-	-	-
Yellow Medicine County HRA	173,481	169,839	3,642	-	-	3,642	-	147,967	-	-	-	-	-	-	-
<b>District Total</b>	<b>240,270,505</b>	<b>256,389,896</b>	<b>(16,119,391)</b>	<b>9,405,316</b>	<b>8,574,195</b>	<b>(15,288,270)</b>	<b>262,484</b>	<b>166,959,123</b>	<b>397,819</b>	<b>547,853</b>	<b>(63,261)</b>	<b>42,651,036</b>	<b>19,930,291</b>	<b>15,729,435</b>	<b>112,913,168</b>
<b>Lake Conservation District</b>															
White Bear Lake Conservation District	50,098	51,644	(1,546)	2,252	-	706	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>															
Arrowhead Emergency Medical Services Assn.	381,900	390,621	(8,721)	-	5,491	(14,212)	-	-	-	-	-	3,461	-	5,491	20,405
Greater Northwest Emergency Medical Services	277,414	298,650	(21,236)	16,856	-	(4,380)	-	-	-	-	-	2,389	-	-	-
Northwestern Minnesota Juvenile Center	3,154,320	3,497,543	(343,223)	296,957	-	(46,266)	-	239,898	-	-	-	9,216	-	-	-
Prairie Lakes Detention Center	1,752,999	1,836,120	(83,121)	27,418	27	(55,730)	-	-	-	-	-	6,333	-	27	-
Tri-County Community Corrections	968,312	4,013,059	(3,044,747)	3,100,689	-	55,942	-	78,880	1,352,605	1,661,637	-	29,846	-	-	3,467
West Central Minnesota Emergency	-	181,062	(181,062)	241,157	-	60,095	-	-	-	-	-	17,016	-	-	-
<b>District Total</b>	<b>6,534,945</b>	<b>10,217,055</b>	<b>(3,682,110)</b>	<b>3,683,077</b>	<b>5,518</b>	<b>(4,551)</b>	<b>-</b>	<b>78,880</b>	<b>1,592,503</b>	<b>1,661,637</b>	<b>-</b>	<b>68,261</b>	<b>-</b>	<b>5,518</b>	<b>23,872</b>
<b>Recreational Authorities</b>															
Suburban Hennepin Regional Park District															
Baker National Golf Course	1,833,460	1,753,970	79,490	8,273	190,056	(102,293)	-	-	-	-	105,620	3,505	1,772,050	186,232	2,050,000
Eagle Lake Golf Course	709,967	701,200	8,767	121,800	678,422	(547,855)	121,800	-	-	-	-	-	-	257,205	180,000
Hyland Ski & Snowboard Area	2,968,360	2,751,189	217,171	47,594	2,934	261,831	-	-	-	-	321,048	170,169	-	2,470	44,581
<b>District Total</b>	<b>5,511,787</b>	<b>5,206,359</b>	<b>305,428</b>	<b>177,667</b>	<b>871,412</b>	<b>(388,317)</b>	<b>121,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>426,668</b>	<b>173,674</b>	<b>1,772,050</b>	<b>445,907</b>	<b>2,274,581</b>
<b>Regional Development Commission</b>															
Headwaters Regional Development Commission	643,500	814,111	(170,611)	297,899	-	127,288	-	-	-	-	-	3,231	-	-	102,600
Metropolitan Council															
Environmental Services	136,332,596	133,744,283	2,588,313	41,484,695	19,628,490	24,444,518	-	285,089	-	-	-	151,394,402	121,490,000	18,452,780	173,315,000
Metro Transit Bus	65,248,235	226,488,837	(161,240,602)	132,164,990	280,554	(29,356,166)	-	13,857,351	117,231,563	48,772	(19,536,226)	49,364,855	-	55,713	-
Metro Transit Light Rail	13,830	3,995,452	(3,981,622)	15,941,633	11,118,421	841,590	-	-	3,785,126	1,024,929	-	137,006,220	-	959	-
Metropolitan Housing & RD	353,601	56,087,979	(55,734,378)	52,676,348	133,998	(3,192,028)	-	49,161,828	1,500,873	1,679,115	-	5,354,465	-	133,998	-
Metropolitan Radio Board	750,561	4,519,632	(3,769,071)	2,984,740	789,056	(1,573,387)	-	-	-	-	-	-	-	641,891	735,000
Metropolitan Sports Facil	40,757,103	43,173,197	(2,416,094)	323,528	30,406	(2,122,972)	-	-	-	-	-	3,856,028	-	-	-
SW Regional Development Commission 8															
Prairie Expo	-	38,184	(38,184)	75	285,520	(323,629)	-	-	-	-	(382,738)	-	-	-	-
<b>District Total</b>	<b>244,099,426</b>	<b>468,861,675</b>	<b>(224,762,249)</b>	<b>245,873,908</b>	<b>32,266,445</b>	<b>(11,154,786)</b>	<b>-</b>	<b>63,304,268</b>	<b>122,517,562</b>	<b>2,752,816</b>	<b>(19,918,964)</b>	<b>346,979,201</b>	<b>121,490,000</b>	<b>19,285,341</b>	<b>174,152,600</b>

**Table 9**  
**Statement of Operations**  
**Enterprise Funds**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**

Name of District	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Local Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses									Interest Payments	Principal Payments	
<b>Regional Water System</b>																
Lincoln-Pipestone Rural Water System	2,445,264	3,260,563	(815,299)	820,436	959,937	(954,800)	-	2,371,187	-	-	-	7,020,522	9,306,431	959,937	5,503,696	
Marshall-Polk Rural Water System	704,488	901,556	(197,068)	127,336	95,131	(164,863)	-	1,704	-	-	-	111,174	-	95,031	354,000	
<b>District Total</b>	<b>3,149,752</b>	<b>4,162,119</b>	<b>(1,012,367)</b>	<b>947,772</b>	<b>1,055,068</b>	<b>(1,119,663)</b>	<b>-</b>	<b>2,372,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,131,696</b>	<b>9,306,431</b>	<b>1,054,968</b>	<b>5,857,696</b>	
<b>Sanitation District</b>																
Alexandria Lake Area Sanitary District	2,872,924	3,169,194	(296,270)	661,184	633,049	(268,135)	-	-	-	-	-	1,516,770	2,535,000	62,334	695,000	
Banning Junction Area Water & Sanitary Sewer	252,020	148,915	103,105	435,725	32,292	506,538	-	-	260,087	-	-	-	779,500	32,292	779,500	
Chisago Lakes Joint Sewage Treatment Commission	844,471	582,285	262,186	17,154	51,518	227,822	-	-	-	-	-	94,707	-	43,987	11,603	
Coleraine-Bovey-Taconite Joint Wastewater Comm.	161,012	174,333	(13,321)	142	-	(13,179)	-	-	-	-	-	-	-	-	-	
Crane Lake Water and Sanitary District	405	27,295	(26,890)	482,034	29,694	425,450	16,389	-	-	265,591	-	1,485,720	-	-	100,000	
Delft Sanitary Sewer District	13,284	1,609	11,675	123,088	-	134,763	-	12,748	-	110,340	-	157,434	-	-	-	
Dover, Eyota, St. Charles Area Sanitary District	593,922	438,981	154,941	32,142	26,002	161,081	-	-	-	-	-	34,912	-	26,002	163,870	
Duluth/North Shore Sanitary District	-	19,210	(19,210)	271,374	32,763	219,401	209,690	-	16,932	-	-	7,838,937	-	32,763	20,000	
East Central Solid Waste Commission	3,777,970	4,266,575	(488,605)	347,533	541,719	(682,791)	-	-	-	270,893	-	1,107,494	5,899,881	297,000	7,125,000	
East Koochiching Sanitary Sewer District	116,913	335,202	(218,289)	-	-	(218,289)	-	-	-	-	(26,086)	-	-	-	-	
Elko/New Market Wastewater Treatment & Sewer	123,808	307,468	(183,660)	2,325	-	(181,335)	-	-	-	-	-	204,049	-	-	-	
Farwell-Kensington Sanitary District	46,609	139,948	(93,339)	235,197	21,787	120,071	12	193,114	-	-	-	71,937	-	21,787	-	
Garrison, Kathio, West Mille Lacs Lake Sewer	272	75,650	(75,378)	150,383	7,141	67,864	150,318	-	-	-	-	195,611	-	7,141	22,000	
Gem Sanitation District	50,566	71,938	(21,372)	42,497	21,838	(713)	-	-	-	-	-	-	-	21,838	49,355	
Knife River-Larsmont Sanitary District	128,137	337,701	(209,564)	41,430	-	(168,134)	35,499	-	-	-	-	-	-	-	-	
Lake Washington Sanitary District	-	5,459	(5,459)	-	477	(5,936)	-	-	-	-	-	57,533	372,000	351	-	
Leota Sanitary District	32,411	32,017	394	318	2,300	(1,588)	-	-	-	-	-	16,690	-	2,300	12,000	
Mar-Kit Landfill	1,145,825	342,999	802,826	49,629	159,978	692,477	-	-	-	-	-	182,187	-	6,012	193,854	
Moose Lake Windemere Sanitary Sewer District	132,869	187,637	(54,768)	93,280	94	38,418	29,459	-	3,216	-	-	-	-	94	-	
North Koochiching Area Sanitary District	524,781	800,427	(275,646)	3,007	10,905	(283,544)	-	-	-	-	-	3,199	-	10,905	150,000	
NW MN Household Hazardous Waste Management	44,761	190,908	(146,147)	163,458	-	17,311	-	-	66,680	93,176	-	2,881	-	-	-	
Plainview-Elgin Sanitary District	536,642	499,301	37,341	11,834	54,295	(5,120)	-	-	-	-	-	28,155	-	53,509	190,079	
PrairieLand Solid Waste Board	2,157,848	1,895,433	262,415	23,002	263,697	21,720	-	-	-	-	-	91,840	-	256,285	426,629	
Rich Prairie Sewer & Water District	641,928	465,172	176,756	6,939	259,740	(76,045)	-	-	-	-	-	-	-	259,740	67,000	
Shetek Area Water & Sewer Commission	21,421	16,247	5,174	502,159	-	507,333	-	-	-	-	-	502,038	-	-	-	
Southeast Minnesota Recycler's Exchange	361,456	353,794	7,662	314	-	7,976	-	-	-	-	-	-	-	-	-	
Tofte Schroeder Sanitary Sewer District	-	10,292	(10,292)	58,980	5,749	42,939	58,980	-	-	-	-	-	-	5,749	6,841	
Tri-City Joint Sewer Board	291,044	261,781	29,263	8,790	38,378	(325)	-	-	-	-	-	-	-	31,740	127,700	
Tri-County Solid Waste Commission	19,879	726,497	(706,618)	702,716	-	(3,902)	-	-	323,203	379,513	-	-	-	-	-	
Western Lake Superior Sanitary District	26,578,788	26,465,935	112,853	1,196,658	2,718,073	(1,408,562)	498,987	-	376,905	-	-	6,047,106	1,160,927	2,606,111	5,879,345	
<b>District Total</b>	<b>41,471,966</b>	<b>42,350,203</b>	<b>(878,237)</b>	<b>5,663,292</b>	<b>4,911,489</b>	<b>(126,434)</b>	<b>999,334</b>	<b>205,862</b>	<b>1,047,023</b>	<b>1,119,513</b>	<b>(26,086)</b>	<b>19,639,200</b>	<b>10,747,308</b>	<b>3,777,940</b>	<b>16,019,776</b>	
<b>Transit Commission</b>																
Rainbow Rider Transit Board	332,505	1,050,415	(717,910)	767,175	6,990	42,275	-	872,799	635,414	-	-	82,673	-	6,990	6,343	
St. Cloud Metropolitan Transit Commission	858,636	6,462,595	(5,603,959)	4,643,938	-	(960,021)	759,950	3,109,128	2,438,767	-	-	2,251,111	-	-	-	
<b>District Total</b>	<b>1,191,141</b>	<b>7,513,010</b>	<b>(6,321,869)</b>	<b>5,411,113</b>	<b>6,990</b>	<b>(917,746)</b>	<b>759,950</b>	<b>3,981,927</b>	<b>3,074,181</b>	<b>-</b>	<b>-</b>	<b>2,333,784</b>	<b>-</b>	<b>6,990</b>	<b>6,343</b>	
<b>Watershed District</b>																
Clearwater River Watershed District																
Hidden River	14,616	19,781	(5,165)	163	-	(5,002)	-	-	-	-	-	-	-	-	-	
Rest A While	3,360	5,064	(1,704)	105,775	-	104,071	-	-	-	-	-	-	-	-	-	
<b>District Total</b>	<b>17,976</b>	<b>24,845</b>	<b>(6,869)</b>	<b>105,938</b>	<b>-</b>	<b>99,069</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Watershed Management Organization</b>																
Gun Club Lake Watershed Management Org.	10,000	18,451	(8,451)	64	-	(8,387)	-	-	-	-	-	-	-	-	-	
Otter Tail Water Management District	152,100	291,403	(139,303)	12,261	-	(127,042)	-	-	-	-	-	4,184	-	-	-	
Shingle Creek Watershed Management Comm.	276,000	374,809	(98,809)	166,847	-	68,038	-	-	159,602	5,766	-	-	-	-	-	
West Mississippi Watershed Management Org.	12,562	149,051	(136,489)	78,028	-	(58,461)	-	-	-	76,200	-	-	-	-	-	
<b>District Total</b>	<b>450,662</b>	<b>833,714</b>	<b>(383,052)</b>	<b>257,200</b>	<b>-</b>	<b>(125,852)</b>	<b>-</b>	<b>-</b>	<b>159,602</b>	<b>81,966</b>	<b>-</b>	<b>4,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total All Districts</b>	<b>1,250,057,856</b>	<b>1,440,127,295</b>	<b>(190,069,439)</b>	<b>388,979,166</b>	<b>197,635,120</b>	<b>1,274,607</b>	<b>6,023,868</b>	<b>287,386,683</b>	<b>130,637,733</b>	<b>8,074,539</b>	<b>(19,581,643)</b>	<b>612,480,215</b>	<b>487,001,070</b>	<b>160,975,188</b>	<b>589,989,107</b>	

**Table 10**  
**Total Outstanding Indebtedness**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Type of Bond					Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt	
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
<b>Airport Commission</b>										
Metropolitan Airport Commission	-	-	-	344,130,000	1,339,695,000	-	1,683,825,000	-	67,826,000	-
<b>Electric Agency</b>										
Northern Municipal Power Agency	-	-	-	-	290,605,131	-	290,605,131	-	-	-
Southern Minnesota Municipal Power Agency	-	-	-	-	1,028,125,000	-	1,028,125,000	-	40,000,000	-
Western Minnesota Municipal Power Agency	-	-	-	-	238,345,000	-	238,345,000	-	-	-
<b>District Total</b>	-	-	-	-	1,557,075,131	-	1,557,075,131	-	40,000,000	-
<b>Health/Human Services</b>										
Mower County Family Connections Collaborative	-	-	-	-	-	-	-	-	-	36,134
Multi-County Nursing Service	-	-	-	-	-	-	-	-	5,573	-
<b>District Total</b>	-	-	-	-	-	-	-	-	5,573	36,134
<b>Hospital District</b>										
Canby Community Hospital District No. 1	-	-	-	-	5,190,000	-	5,190,000	1,745,000	-	-
Cannon Falls Hospital District	-	-	-	-	-	-	-	-	383,763	-
Cook County North Shore Hospital and Care Center	-	-	-	-	-	-	-	-	37,455	-
Cook Hospital District	-	-	-	-	-	-	-	-	1,917,322	-
Cuyuna Range Hospital District	-	-	-	-	17,810,000	-	17,810,000	-	83,038	-
Dawson Area Hospital District	-	-	-	-	430,000	-	430,000	-	811,949	-
Glacial Ridge Hospital District	-	-	-	-	-	-	-	-	3,694,374	-
Monticello-Big Lake Community Hospital District	-	-	-	-	29,845,000	-	29,845,000	4,690,000	172,881	-
Moose Lake Community Hospital District	-	-	-	-	14,420,000	-	14,420,000	-	568,869	-
North Pine Area Hospital District	-	-	-	-	1,885,000	-	1,885,000	-	-	-
Northern Itasca Hospital District	-	-	-	-	1,962,769	-	1,962,769	-	143,816	-
Paynesville Area Health Care System	-	-	-	-	925,000	-	925,000	925,000	12,951,779	-
Pelican Valley Health Center Hospital District	240,000	-	-	-	1,820,000	-	2,060,000	-	357,627	-
Perham Hospital District	-	-	-	-	1,690,000	-	1,690,000	-	1,631,172	-
Rice County District One Hospital	-	-	-	-	-	-	-	-	7,461,716	-
Roseau Area Hospital District	-	-	-	-	10,305,000	-	10,305,000	2,005,000	-	-
United Hospital District of Faribault County	-	-	-	-	7,898,167	-	7,898,167	848,167	-	-
Western Pope County Hospital District	-	-	-	-	630,229	-	630,229	-	208,334	-
<b>District Total</b>	240,000	-	-	-	94,811,165	-	95,051,165	10,213,167	30,424,095	-
<b>Housing and Economic Development Agency</b>										
Aitkin County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	240,410	-
Beltrami County Housing & Redevelopment Authority	-	-	-	-	5,310,000	-	5,310,000	5,310,000	155,678	-
Clay County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	397,290	-
Cottonwood Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	364,853	-
Detroit Lakes Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	108,557	-

**Table 10**  
**Total Outstanding Indebtedness**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Duluth Seaway Port Authority	-	290,000	-	-	-	-	290,000	-	-	-
Fergus Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	1,387,312	-
Grand Rapids Housing and Redevelopment Authority	-	-	-	-	5,680,000	-	5,680,000	-	-	-
Grant County Housing and Redevelopment Authority	-	-	-	-	1,145,000	-	1,145,000	-	101,500	-
Houston Housing and Redevelopment Authority	-	-	-	-	370,000	-	370,000	-	-	-
Itasca County Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	241,241	-
Lowry Economic Development	-	-	-	-	473,231	-	473,231	-	1,045	-
Minneapolis Public Housing Authority	-	-	-	-	-	2,645,000	2,645,000	-	1,031,410	-
Minneapolis-St. Paul Housing Finance Board	-	-	-	-	256,551,253	-	256,551,253	111,660,000	-	-
Moose Lake Housing and Redevelopment Authority	-	-	-	-	1,276,912	-	1,276,912	-	398,750	-
Mora Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	709,733	-
Northwest MN Multi-County HRA	-	-	-	-	39,810,642	-	39,810,642	2,505,000	-	-
Pequot Lakes Housing and Redevelopment Authority	-	-	-	-	483,804	-	483,804	-	-	-
Pine River Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	752,162	-
Red Lake Falls Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	127,596	-
Red Wing Housing and Redevelopment Authority	-	-	-	-	5,523,573	-	5,523,573	-	933,233	-
South Central Minnesota Multi-County HRA	-	-	121,909	-	20,220,000	-	20,341,909	-	-	-
South St. Paul Housing and Redevelopment Authority	-	154,359	3,125	-	-	-	157,484	-	726,171	-
Southeastern Minnesota Multi-County HRA	-	2,982,390	-	-	11,275,718	-	14,258,108	-	3,481,023	-
St. Paul Public Housing Authority	-	-	-	-	1,750,000	-	1,750,000	-	-	-
Virginia Housing and Redevelopment Authority	-	-	-	6,480,000	-	-	6,480,000	-	-	-
Wadena Housing and Redevelopment Authority	-	-	-	-	4,032,051	-	4,032,051	-	-	-
Willmar Housing and Redevelopment Authority	-	-	-	-	3,235,000	-	3,235,000	-	542,442	-
Winona Housing and Redevelopment Authority	-	-	-	-	-	-	-	-	501,796	-
<b>District Total</b>	-	3,426,749	125,034	6,480,000	357,137,184	2,645,000	369,813,967	119,475,000	12,202,202	-
<b>Public Safety</b>										
Arrowhead Emergency Medical Services	-	-	-	-	-	-	-	-	133,053	-
Arrowhead Regional Corrections	-	-	-	-	-	-	-	-	8,823	-
Lower St. Croix Valley Fire Protective District	-	-	-	1,390,000	-	-	1,390,000	-	243,056	-
Todd-Wadena Community Corrections	-	-	-	-	-	-	-	-	86,011	-
Tri-County Community Corrections	-	-	-	-	-	-	-	-	12,135	-
West Metro Fire-Rescue District	-	-	-	-	-	-	-	-	18,185	-
<b>District Total</b>	-	-	-	1,390,000	-	-	1,390,000	-	501,263	-
<b>Recreation Authority</b>										
Suburban Hennepin Regional Park District	33,595,000	-	-	-	6,600,000	-	40,195,000	-	135,080	-
<b>Regional Development and Planning</b>										
Arrowhead Regional Development Commission	-	-	-	-	-	-	-	-	415,366	-
East Central Regional Development Commission	-	-	-	-	-	-	-	-	90,857	-



**Table 10**  
**Total Outstanding Indebtedness**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Headwaters Regional Development Commission	-	-	-	-	-	-	-	-	576,615	-
Metropolitan Council	445,800,000	-	-	-	12,340,000	-	458,140,000	240,485,000	434,084,716	-
SW Regional Development Commission 8	1,510,000	-	-	-	-	-	1,510,000	-	644,955	-
Minnesota Valley Regional Railroad Authority	-	-	-	-	-	-	-	-	5,939,578	-
<b>District Total</b>	<b>447,310,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,340,000</b>	<b>-</b>	<b>459,650,000</b>	<b>240,485,000</b>	<b>441,752,087</b>	<b>-</b>
<b>Regional Water System</b>										
Golden Valley Crystal New Hope Joint Water Comm.	-	-	-	-	-	-	-	-	130,651	-
Lincoln-Pipestone Rural Water System	21,769,000	-	-	-	-	-	21,769,000	13,670,000	185,104	-
Marshall-Polk Rural Water System	-	-	1,586,000	-	-	-	1,586,000	-	-	-
Red Rock Rural Water System	-	-	-	7,115,000	-	-	7,115,000	-	55,437	-
<b>District Total</b>	<b>21,769,000</b>	<b>-</b>	<b>1,586,000</b>	<b>7,115,000</b>	<b>-</b>	<b>-</b>	<b>30,470,000</b>	<b>13,670,000</b>	<b>371,192</b>	<b>-</b>
<b>Sanitation District</b>										
Alexandria Lake Area Sanitation District	6,265,000	-	5,650,000	-	-	-	11,915,000	1,415,000	-	-
Banning Junction Area Water & Sewer District	-	-	779,500	-	-	-	779,500	-	-	-
Chisago Lakes Joint Sewage Treatment Commission	1,130,000	-	-	-	-	-	1,130,000	-	26,573	-
Crane Lake Water & Sanitary District	-	-	-	-	-	-	-	-	1,390,000	-
Cross Lake Area Water and Sanitary Sewer District	-	-	605,000	-	-	-	605,000	-	4,638,712	-
Delft Sanitary Sewer District	-	-	-	-	-	-	-	-	48,503	-
Dover, Eyota, St. Charles Area Sanitary District	-	-	-	-	-	-	-	-	1,469,000	-
Duluth/North Shore Sanitary District	-	-	-	-	-	-	-	-	5,198,839	-
East Central Solid Waste Commission	-	-	-	-	5,905,000	-	5,905,000	5,905,000	-	-
Farwell-Kensington Sanitary District	498,000	-	-	-	-	-	498,000	-	-	-
Garrison Kathio West Mille Lacs Lake Sanitary Sewer	-	-	-	-	-	-	-	-	458,000	-
Gem Sanitary District	-	-	280,000	166,023	-	-	446,023	-	-	-
Lake Washington Sanitary District	-	-	-	372,000	-	-	372,000	-	40,000	-
Leota Sanitary District	-	-	-	-	-	-	-	-	218,000	-
Mar-Kit Landfill	-	-	-	-	-	-	-	-	306,667	-
North Koochiching Area Sanitary District	150,000	-	-	-	-	-	150,000	150,000	-	-
Plainview-Elgin Sanitary District	-	-	-	330,000	-	-	330,000	330,000	841,113	-
Prairieland Solid Waste Board	4,035,000	-	-	-	-	-	4,035,000	4,035,000	-	-
Rich Prairie Sewer & Water District	-	-	-	5,705,000	-	-	5,705,000	-	-	-
Shetek Area Water & Sewer Commission	-	-	-	-	-	-	-	-	500,000	-
Shorewood Acres Sanitary District	145,000	-	-	-	-	-	145,000	-	-	-
Shorewood Park Sanitary District	-	-	-	-	-	-	-	-	421,875	-
Tofte Schroeder Sanitary Sewer District	-	-	-	-	-	-	-	-	224,000	-
Tri-City Joint Sewer Board	-	-	-	812,700	-	-	812,700	812,700	-	-
Western Lake Superior Sanitary District	-	-	14,840,000	-	-	-	14,840,000	387,500	40,366,352	-
<b>District Total</b>	<b>12,223,000</b>	<b>-</b>	<b>22,154,500</b>	<b>7,385,723</b>	<b>5,905,000</b>	<b>-</b>	<b>47,668,223</b>	<b>13,035,200</b>	<b>56,147,634</b>	<b>-</b>

**Table 10**  
**Total Outstanding Indebtedness**  
**For the Fiscal Years Ending Between July 1, 2003 and June 30, 2004**  
**Sorted by Type of District**

Name of District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long Term Debt	Short-term Debt
	General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
<b>Transit District</b>										
Rainbow Rider Transit Board	-	-	-	-	-	-	-	-	132,420	-
Southwest Metro Transit Commission	-	-	-	-	-	-	-	-	3,383,867	-
<b>District Total</b>	-	-	-	-	-	-	-	-	3,516,287	-
<b>Watershed District</b>										
Carnelian-Marine Watershed District	-	-	-	-	-	-	-	-	4,872	-
High Island Watershed District	-	-	800,000	-	-	-	800,000	-	-	-
North Fork Crow River Watershed District	-	-	-	-	-	-	-	-	1,421,430	-
Pelican River Watershed District	-	-	-	-	-	-	-	-	325,795	-
Ramsey-Washington Metro Watershed District	-	-	-	-	-	-	-	-	1,666,052	-
Red Lake Watershed District	-	-	-	-	-	-	-	-	200,856	-
Sauk River Watershed District	-	-	-	-	-	-	-	-	2,823,967	-
South Washington Watershed District	5,610,000	-	-	-	-	-	5,610,000	-	-	-
<b>District Total</b>	5,610,000	-	800,000	-	-	-	6,410,000	-	6,442,972	-
<b>Total All Districts</b>	<u>520,747,000</u>	<u>3,426,749</u>	<u>24,665,534</u>	<u>366,500,723</u>	<u>3,373,563,480</u>	<u>2,645,000</u>	<u>4,291,548,486</u>	<u>396,878,367</u>	<u>659,324,385</u>	<u>36,134</u>

## **RECENT ANNUAL REPORTS, SPECIAL STUDIES, AND BEST PRACTICES REVIEWS FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION**

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### **2004 Local Government Lobbying Expenditures**

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### **Summary Budget Information for Minnesota Cities**

This annual report analyzes the unaudited revenues and expenditures budgeted for 2005 by all Minnesota cities. It includes comparisons with 2004 budget data. March 2005.

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### **Minnesota County Finances**

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### **Revenues, Expenditures and Debt of Minnesota Cities, December 31, 2003**

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### **An Analysis of Minnesota's Municipal Liquor Store Operations in 2003**

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### **Best Practices Review: *Cooperative Efforts in Public Service Delivery***

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### **2003 Minnesota Township Finances**

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. November 2004

### **Special Study: Municipal Enterprise Activity**

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