

SURVEY OF LEGAL COSTS

JULY 1999 - JUNE 2000

The Office of the State Auditor is an office created by the state constitution. It 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 Office of 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 Office performs approximately 250 financial and compliance audits per year. The State Auditor has oversight responsibilities for over 4,300 local units of government throughout the state. The office maintains seven divisions:

- ! Audit Practice - conducts financial and legal compliance audits for local governments;
- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
- ! Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;
- ! Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;
- ! Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; and
- ! Constitutional - provides senior management for the Office and supports the State Auditor's administrative and official operations.

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, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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Legal Costs Survey



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SURVEY OF LEGAL COSTS

JULY 1999 to JUNE 2000

INTRODUCTION AND STATUTORY HISTORY

In 1997, the Minnesota Legislature passed a law requiring the Office of the State Auditor (OSA) to collect information on the costs of legal services incurred by all counties, certain cities and most school districts. This is the third report issued under the law. The law states that:

(a) On or before January 1, 1998, and each year thereafter, the state auditor shall collect from all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, information as to expenditure of public funds for legal services incurred to defend the entity from lawsuits and amounts paid in voluntary settlements or judgments in any lawsuit. The data must include costs incurred for any fees paid as retainers for outside counsel. Fees paid for attorneys who perform work on criminal or prosecutorial matters must be reported.

(b) The state auditor shall make and file, annually, in the state auditor's office a summary report of the information collected. Copies of the report may be made and distributed to interested persons and governmental units.

Minnesota Statutes, section 6.77 (2000).

The purpose of the law is to gather information from local governments on the costs of managing legal-related matters. The statute requires the OSA to collect from local government entities information about the expenditure of public funds to obtain legal services and represent or defend that entity against a legal claim. Therefore, all kinds of legal expenditure data is sought whether or not the legal-related matters rise to the level of a lawsuit filed in a judicial court of law.

Reported expenditures are for the period between July 1, 1999, and June 30, 2000. It is important to recognize that not every county, city, or school district that reported its expenditures in the OSA survey did so uniformly. Because what constitutes a "legal" expenditure is subject to multiple interpretations, each government entity may report differently. Also, different personnel (e.g., attorneys, administrators, managers, and clerks) complete the survey in each entity. Further, the figures in this report are unaudited financial data provided to the OSA by the responding entities; therefore, the OSA makes no representation as to its accuracy. The reader should be aware of these factors when reviewing the data reported by the local government entities.

SURVEYED ENTITIES

The OSA mailed a survey to each local government requesting the legal cost expenditure data. The complete list of counties, cities, and school districts that received a survey are listed in their respective expenditure tables beginning on page ten. The survey appears in the Appendix.

The OSA also requested legal cost expenditure information from the insurance trusts representing counties, cities, and school districts. The Minnesota Counties Insurance Trust (MCIT)¹, the League of Minnesota Cities Insurance Trust (LMCIT)², and the Minnesota School Boards Association Insurance Trust (MSBAIT)³ provide general liability and workers' compensation insurance to local units of government through joint powers agreements. In each of the three joint powers agreements, payments made by the local units of government to participate are invested. The income from the premiums and investments is used to pay fees, costs, settlements, and judgments on behalf of the participating government units.

Each of the surveyed local government entities was requested to report only the amounts for which the entity expended public funds for legal services, voluntary settlements, or judgments. These costs include:

¹ The Minnesota Counties Insurance Trust (MCIT) is a joint powers organization sponsored by the Association of Minnesota Counties. The MCIT was formed in the early 1980s when many counties chose to leave the commercial insurance market and create a nonprofit, tax-exempt public entity pool as a means to self-insure. Through a joint powers agreement, the MCIT provides property/casualty, public officials', auto, auto physical damage, and police professional liability coverage. The MCIT organization provides insurance coverage to 82 of Minnesota's 87 counties. Counties that do not receive insurance coverage through MCIT are Anoka, Dakota, Hennepin, Olmstead, and St. Louis. Itasca County receives only property/casualty insurance coverage.

² The League of Minnesota Cities Insurance Trust (LMCIT) is a cooperative joint powers organization that provides partial or full insurance coverage to 815 of Minnesota's 854 cities. The organization is a self-insurance pool formed in 1980 in which the participating cities contribute premiums into a jointly owned fund used to finance the coverage. It offers several types of insurance coverage including workers' compensation for city employees and property/casualty insurance. The liability coverage provides the equivalent of general liability for public officials' errors and omissions, law enforcement, and other liability needs. Additional optional coverage offered by LMCIT include excess liability, open meeting law defense, boiler and machinery, public officials' bond, and underground tank coverage to supplement the Petrofund. The LMCIT does not provide any insurance coverage for the self-insured cities of Minneapolis, St. Paul, and Duluth.

³ The Minnesota School Board Association Insurance Trust (MSBAIT) operates as a joint powers agreement. It provides workers' compensation and property/casualty coverage to participating school districts.

- 1) amounts paid to city or county attorneys for legal advice or representation in the handling of claims or lawsuits;
- 2) amounts paid as fees or retainers to private attorneys for legal advice or representation in the handling of claims or lawsuits not covered by insurance; and,
- 3) amounts paid to outside counsel to perform legal services for criminal or prosecutorial matters.

The surveyed entities were also requested to report all public funds paid to defend or settle actions, or pay judgments, involving such things as tax claims, pollution claims, union grievances, re-employment claims, claims involving publicly owned nursing homes, hospitals, or airports, and any third party claims not covered by insurance.

The entities were asked not to report any amounts paid on their behalf by an insurance trust organization or private insurer.⁴ Funds paid on behalf of the entities by MCIT, LMCIT, or MSBAIT were reported to the OSA by the respective insurance trust organization, and these amounts are identified separately in this report.

RESPONSE TO SURVEY

The OSA sent the survey to all 87 counties, the 73 first, second, and third class cities, and 404 school districts with enrollments exceeding 100 students.⁵ Responses were obtained from all 87 counties, all 73 cities, and 366 school districts. The figures obtained from the survey are contained in the expenditure tables under the heading "OSA Survey." Again, these figures represent unaudited financial data. Also, some entities reported no legal cost expenditures associated with civil matters.

The OSA notes that the zero expenditure figure reported by some entities may be inconsistent with expenditure data contained in annual audited financial statements submitted to the OSA. As such, the OSA makes no representation as to the accuracy of the figures contained in the tables.

In addition, the OSA received information on 83 counties from MCIT⁶; 73 of the 73 surveyed cities from LMCIT⁷; and 352 of the 404 surveyed school districts from MSBAIT.

⁴ No information was obtained from private insurers, because funds expended by a private insurer would not constitute public funds.

⁵ The OSA obtained a mailing list of school districts from the Minnesota Department of Children, Families, and Learning.

⁶ The MCIT information for Itasca County only includes funds paid out for property/casualty insurance coverage. Ramsey County, although a MCIT member, has only limited coverage. The MCIT data for Anoka County showed no fee activity because it left the MCIT during the period between June 30, 1999, and July 1, 2000.

⁷ The LMCIT information for Faribault, Rochester, and Roseville, only included funds paid for property/casualty insurance coverage. These cities do not obtain workers' compensation coverage through LMCIT. The LMCIT information for Chanhassen, Columbia Heights, St.

EXPLANATION OF EXPENDITURE TABLES

OSA Survey Responses

The first five columns in each table contain the information the local government entities provided in response to the OSA survey. An explanation of these columns is as follows:

- ***Legal Services -- Civil*** represents the total amount of public funds expended by the governmental entity for civil legal services to represent and defend the entity in any legal claim or lawsuit, or for legal advice. It also includes the cost of local government staff working on civil matters, and retainers and fees paid to outside counsel.
- ***Legal Services -- Criminal*** represents the amount of public funds expended by counties or cities for outside counsel legal costs in criminal or prosecutorial matters. The survey instructions made it clear that entities were not to include or attempt to estimate the county or city attorney budget or any pro rata portion of the entity's budget expended for criminal or prosecutorial costs. Rather, the entities were only to report direct expenditures for outside legal counsel who handle criminal or prosecutorial matters
- ***Voluntary Settlements*** represents the total amount of public funds paid by the governmental entity as voluntary settlements in any dispute against the entity, regardless of whether a lawsuit was filed or pending.
- ***Judgments*** are the total amount of public funds expended by the entity in payment of all judgments obtained against it.
- ***Total County Funds Expended, Total City Funds Expended, and Total School District Funds Expended*** represents the total of the first four columns.

County Table

Information was provided by MCIT regarding attorney fees and indemnity payments for workers' compensation and property/casualty claims incurred on behalf of the counties for which it provides insurance coverage. This information is reported in the columns following the OSA survey response information. An explanation of these columns is as follows:

- ***Workers' Compensation -- Legal Fees*** represents amounts paid to counsel to defend assigned workers' compensation matters. It does not include costs associated with the defense of the case, such as mileage, filing fees, depositions, copies, etc.

Cloud, St. Paul, and Vadnais Heights only included funds paid out for workers' compensation coverage. These cities do not obtain property/casualty insurance coverage through LMCIT.

- **Workers' Compensation -- Indemnity Payments** represents amounts paid to injured employees for claims including lump sum settlements, lost wages, disability payments, impairment compensation, economic recovery compensation, monitoring period compensation, supplemental benefits, retraining benefits, and death/dependency benefits.
- **Property/Casualty -- Legal Fees** represents amounts paid to counsel to defend assigned property/casualty matters. It does not include expenses associated with the defense of the case, such as mileage, filing fees, depositions, copies, etc.⁸
- **Property/Casualty -- Indemnity Payments** represents judgments and voluntary settlements paid to a plaintiff with regard to property/casualty claims against the insured county.
- **Total Reported Funds Expended** represents the total funds expended by each county, as noted in the fifth column of the Table, plus all of the funds expended on behalf of the respective county as reported by MCIT.

City Table

Information was provided by LMCIT regarding costs of workers' compensation and property/casualty claims incurred on behalf of those cities for which it provides insurance coverage. This information is reported in the columns following the OSA survey response information. An explanation of these columns is as follows:

- **Workers' Compensation -- Medical/Rehab Payments** represents benefits paid on behalf of or to injured employees for medical and rehabilitation expenses with regard to workers' compensation claims.
- **Workers' Compensation -- Indemnity Benefit Payments** represents amounts paid to employees for workers' compensation claims, including disability payments, dependency benefits, funeral allowances, impairment compensation, and economic recovery compensation. This amount does not include judgments, awards, or stipulations.
- **Workers' Compensation -- Legal Fees, Costs & Expenses** represents the legal fees, costs, and expenses incurred in defending the workers' compensation matters. The figure includes attorneys' fees, paralegal fees, expert witness fees, as well as costs and expenses directly attributable to legal defense of the claims.
- **Workers' Compensation -- Judgments & Settlements** represents amounts paid to injured employee claimants as judgments, awards, and stipulations on workers' compensation claims.

⁸ The MCIT did not provide the OSA with information regarding expenses incurred on behalf of the counties associated with the defense of any claims.

- ***Property/Casualty -- Legal Fees, Costs & Expenses*** represents the amounts paid for expenses incurred with regard to property/casualty claims. This category includes all expense items such as attorneys' fees, expert witness fees, independent medical examination fees, witness fees, travel expenses, court reporter fees, transcript fees, and all other fees, costs, or expenses associated with the investigation, negotiation, settlement, or defense of any property/casualty claim or for the collection of any subrogation claims.
- ***Property/Casualty -- Judgments & Settlements*** represents the amounts paid to LMCIT members with regard to property/casualty coverage. This category includes first party claims involving losses to covered property (i.e., buildings, contents of buildings, vehicles, and equipment) and to third parties for the settlement of their claims for damages (i.e., property damage and bodily injury) made against the LMCIT member.
- ***Total Reported Funds Expended*** represents the total funds expended by each city, as noted in the fifth column of the table, plus all of the funds expended on behalf of the respective city as reported by LMCIT.

School District Table

Information was provided by MSBAIT regarding the cost of workers' compensation and property/casualty claims incurred on behalf of the school districts for which it provides insurance coverage. This information is reported in the columns following the OSA survey response information. An explanation of these columns is as follows:

- ***Workers' Compensation -- Medical/Rehab Payments*** represents benefits paid on behalf of or to injured employees for medical and rehabilitation expenses with regard to workers' compensation claims.
- ***Workers' Compensation -- Indemnity Benefit Payments*** represents amounts paid to injured employees for workers' compensation claims, including disability payments, dependency benefits, funeral allowances, impairment compensation, and economic recovery compensation. This amount does not include judgments, awards, or stipulations.
- ***Workers' Compensation -- Legal Fees, Costs & Expenses***, represents the legal fees, costs, and expenses incurred in defending the workers' compensation matters. The figure includes attorneys' fees, paralegal fees, expert witness fees, as well as costs and expenses directly attributable to legal defense of the claims.
- ***Workers' Compensation -- Judgments & Settlements*** represents amounts paid to injured employee claimants as judgments, awards, and stipulations for workers' compensation claims.

- ***Property/Casualty -- Legal Fees, Costs & Expenses*** represents the amounts paid for expenses incurred with regard to property/casualty claims, including legal fees, paralegal fees, expert witness fees, travel expenses, court reporter fees, transcript fees, and miscellaneous litigation related costs associated with the investigation, negotiation, settlement, or defense of any property/casualty claim.
- ***Property/Casualty -- Judgments & Settlements*** represents the amounts paid to MSBAIT members with regard to property/casualty coverage for first party claims, as well as damages paid to third party claimants for claims made against MSBAIT members.
- ***Property/Casualty -- Recovered Losses & Costs*** represents the amounts recovered by MSBAIT in the form of payments and recoveries, deductibles, restitution, contribution, and reinsurance on behalf of or from the school district trust members.
- ***Total Reported Funds Expended***, represents the total funds expended by each school district, as noted in column five, plus the total funds expended on behalf of the respective school district as reported by MSBAIT, less any recovered losses and costs obtained by MSBAIT as noted in column twelve.

CONCLUSION

This report was prepared by the Office of the State Auditor (OSA) in compliance with Minnesota Statutes, section 6.77, for the purpose of gathering legal expenditure information from counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students. The figures provided in the tables represent all legal and legal-related fees and costs incurred by, or on behalf of, these local government units for the time period of July 1, 1999, through June 30, 2000. All figures reported are unaudited financial data provided by the surveyed entities or their respective insurance trust organizations; therefore, the OSA makes no representation as to its accuracy.

While this report is one source of information for local government entity legal expenditure data, it should be noted that no specific information is provided regarding the number of claims made by or against each local government unit, the size of the claims, or the nature of the claims. For information about the underlying claims or purposes for the expenditures that were the basis for the data in the tables, the government entity and insurance trust should be contacted directly. Further, when reviewing the data in this report, the reader should recognize that there are many demographic and geographic differences among the entities surveyed that may affect the legal costs incurred such as the size, location, and population or enrollment of the entity.

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Table 1 - Counties' Expenditures for Legal Costs

Table 1 - Counties' Expenditures for Legal Costs †

County	OSA Survey				5 Total County Funds Expended
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	
Aitkin	\$143,382	\$159,353	\$0	\$0	\$302,735
Anoka	307,149	49,846	30,276	0	394,712
Becker	382,350	0	0	0	382,350
Beltrami	0	0	22,500	0	22,500
Benton	7,577	0	0	0	7,577
Big Stone	0	242	0	0	242
Blue Earth	0	0	0	0	0
Brown	127,468	56,039	0	0	183,507
Carlton	0	0	0	0	0
Carver	38,765	0	67,967	0	106,732
Cass	8,000	0	0	0	8,000
Chippewa	0	0	0	0	0
Chisago	75,000	0	5,000	0	80,000
Clay	0	0	5,000	0	5,000
Clearwater	0	0	0	0	0
Cook	0	0	19,000	0	19,000
Cottonwood	86,091	23,462	2,000	0	111,553
Crow Wing	0	0	0	0	0
Dakota	117,644	933,224	40,368	198,437	1,091,236
Dodge	0	0	0	0	0
Douglas	28,147	0	29,750	0	57,897
Faribault	972	0	0	0	972
Fillmore	10,000	114,675	0	0	124,675
Freeborn	0	0	0	0	0
Goodhue	0	0	0	0	0
Grant	0	0	0	0	0
Hennepin	1,770,028	0	853,703	0	2,623,731
Houston	3,170	0	0	0	3,170
Hubbard	10,011	0	0	0	10,011
Isanti	20,851	0	0	0	20,851
Itasca	22,534	0	0	0	22,534
Jackson	0	0	0	0	0
Kanabec	0	0	0	0	0
Kandiyohi	0	0	0	0	0
Kittson	0	0	7,120	0	7,120
Koochiching	4,908	154,215	5,000	0	164,123
Lac Qui Parle	14,173	7,061	0	0	21,234
Lake	15,592	3,303	10,939	0	29,834
Lake of the Woods	0	0	0	0	0
LeSueur	0	0	0	0	0
Lincoln	90,098	2,106	0	0	92,205
Lyon	7,917	0	7,000	0	14,917
Mahnomen	0	815	0	0	815
Marshall	23,696	7,433	5,466	6,076	42,671
Martin	53,472	159,545	0	0	213,017
McLeod	121,651	7,217	0	0	128,868
Meeker	5,778	0	0	0	5,778
Mille Lacs	50,677	338,073	0	0	388,750
Morrison	55,000	205,000	0	0	260,000
Mower	53,668	0	0	0	53,668

Workers' Compensation		Property/Casualty		10 Total Reported Funds Expended
6 Legal Fees	7 Indemnity Payments	8 Legal Fees	9 Indemnity Payments	
\$4,460	\$0	\$61,011	\$12,016	\$380,222
0	0	N/A	N/A	387,271
6,536	18,825	10,118	4,651	422,480
3,652	0	42,821	67,583	136,556
0	0	53,913	16,026	77,516
0	0	15,171	1,130	16,543
0	0	77,361	11,401	88,762
0	0	0	13,903	197,410
4,658	729	11,127	345,507	362,021
1,867	200	32,364	46,123	187,286
9,633	134,635	21,265	12,023	185,556
875	8,000	0	422	9,297
12,079	5,082	6,266	4,902	108,329
1,775	22,980	34,727	63,640	128,122
5,878	0	32,662	8,479	47,019
244	0	0	0	19,244
0	0	44,734	17,170	173,457
5,482	19,293	43,631	18,892	87,298
N/A	N/A	N/A	N/A	1,289,673
161	0	0	340	501
13,383	763	57,834	6,274	136,151
0	0	0	9,524	10,496
553	0	0	904	126,132
7,967	0	19,284	5,088	32,339
0	0	45,761	18,380	64,141
0	0	0	0	0
N/A	N/A	N/A	N/A	2,623,731
45	0	0	0	3,215
15,208	1,753	59,061	20,014	106,047
0	0	38,271	14,756	73,878
N/A	N/A	168,978	228,197	419,709
0	0	0	450,000	450,000
4,230	0	0	63,614	67,844
6,723	10,200	58,203	30,137	105,263
0	0	0	0	7,120
652	0	8,717	15,795	189,287
0	0	2,399	1,241	24,874
2,757	0	5,313	104	38,008
0	0	3,066	94,565	97,631
148	0	17,223	24,562	41,933
0	0	0	0	92,204
2,996	48,500	0	903	67,316
188	0	27,122	32,763	60,888
12,873	0	17,647	6,371	79,562
659	0	37,595	15,510	266,781
2,453	18,113	0	3,776	153,210
822	0	5,123	273	11,996
2,019	450	28,005	3,706	422,930
13,228	51,740	45,292	7,164	377,424
1,614	0	29,834	49,614	134,730

Table 1 - Counties' Expenditures for Legal Costs †

County	OSA Survey				5 Total County Funds Expended
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	
Murray	20,232	2,333	0	0	22,565
Nicollet	47,840	0	0	0	47,840
Nobles	16,073	102	0	0	16,175
Norman	6,442	0	0	0	6,442
Olmsted	96,579	0	0	0	96,579
Otter Tail	283,889	0	0	0	283,889
Pennington	0	0	0	0	0
Pine	8,378	0	0	0	8,378
Pipestone	3,820	0	0	0	3,820
Polk	33,253	3,492	0	0	36,745
Pope	92,637	343	4,000	0	96,980
Ramsey	424,571	0	61,507	536,556	1,022,634
Red Lake	351	0	0	0	351
Redwood	6,980	0	929	0	7,909
Renville	0	12,898	0	0	12,898
Rice	0	0	0	0	0
Rock	0	0	0	0	0
Roseau	9,182	925	0	0	10,107
Scott	5,400	0	0	0	5,400
Sherburne	32,432	0	0	0	32,432
Sibley	47,846	0	0	0	47,846
Stearns	14,907	0	0	0	14,907
Steele	0	3,000	16,854	0	19,854
Stevens	0	0	0	0	0
St. Louis	652,316	0	258,066	0	910,382
Swift	0	0	0	0	0
Todd	0	0	0	0	0
Traverse	0	0	0	0	0
Wabasha	15,283	190,905	0	0	206,188
Wadena	0	0	0	0	0
Waseca	47,840	0	0	0	47,840
Washington	45,456	0	0	0	45,456
Watonwan	59,339	155,346	0	0	214,685
Wilkin	0	0	0	0	0
Winona	1,441	0	0	0	1,441
Wright	50,686	0	0	0	50,686
Yellow Medicine	58,781	10,049	0	0	68,830
Total	\$5,737,723	\$2,601,002	\$1,452,445	\$741,069	\$10,341,244

† Figures have been rounded to the nearest dollar amount.

N/A indicates that the county does not participate in that section of the MCIT.

Workers' Compensation		Property/Casualty		10 Total Reported Funds Expended
6 Legal Fees	7 Indemnity Payments	8 Legal Fees	9 Indemnity Payments	
96	0	7,779	5,519	\$35,959
0	0	0	0	47,840
0	0	11,313	6,216	33,704
0	0	0	1,739	8,181
N/A	N/A	N/A	N/A	96,579
154	0	30,351	1,999	316,393
399	0	0	4,732	5,131
345	0	89,228	30,400	128,351
623	0	0	7,601	12,044
12,727	0	14,110	3,453	67,035
3,956	0	0	1,938	102,874
N/A	N/A	0	23,133	1,045,767
0	0	0	0	351
0	0	10,560	29,366	47,835
0	0	17,747	4,774	35,419
5,589	0	16,361	13,387	35,337
1,142	0	250	4,891	6,283
0	0	2,834	1,095	14,036
2,110	0	102,428	190,775	300,713
3,104	65,148	76,751	15,766	193,201
0	0	4,096	2,980	54,922
6,197	120,089	87,578	359,003	587,774
9,431	823	23,769	39,934	93,811
0	0	0	0	0
N/A	N/A	N/A	N/A	910,382
747	0	0	380	1,127
199	0	40,478	4,766	45,443
813	14,000	0	0	14,813
0	4,200	2,781	152	213,321
0	0	0	0	0
5,205	134,039	0	6,196	193,280
25,142	4,542	202,887	1,684,519	1,962,546
0	0	1,875	4,192	220,752
0	0	0	0	0
0	54,043	21,742	6,496	83,722
3,859	0	321,132	87,495	463,172
4,955	0	3,231	1,142	\$78,158
\$232,611	\$738,147	\$2,251,180	\$4,291,482	\$18,045,659

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Table 2 - Cities' Expenditures for Legal Costs

Table 2 - Cities' Expenditures for Legal Costs †

City	OSA Survey				
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	5 Total City Funds Expended
Albert Lea	\$0	\$0	\$0	\$0	\$0
Andover	6,365	100,858	0	0	107,223
Anoka **	0	138,846	8,477	0	147,323
Apple Valley	123,833	174,597	0	0	298,430
Austin **	115,438	0	0	0	115,438
Bemidji **	61,776	46,875	0	0	108,651
Blaine	87,830	275,398	0	0	363,228
Bloomington	29,696	0	0	0	29,696
Brainerd **	72,901	96,190	28,201	0	197,292
Brooklyn Center	99,097	157,727	7,612	0	264,436
Brooklyn Park **	1,880	206,880	0	0	208,760
Burnsville **	27,969	206,720	114,802	0	349,491
Champlin **	66,924	50,500	0	0	117,524
Chanassen	186,556	28,901	0	0	215,457
Chaska	192,106	0	0	0	192,106
Cloquet	0	0	0	0	0
Columbia Heights	91,330	115,442	0	140,516	347,288
Coon Rapids	30,200	91	0	0	30,291
Cottage Grove **	28,134	87,906	0	16,524	132,564
Crystal	21,246	55,826	0	0	77,072
Duluth	225,239	0	257,223	4,647	487,109
Eagan	178,178	172,656	0	0	350,834
Eden Prairie	3,098	171,184	5,367	2,456	182,105
Edina	71,802	192,405	0	0	263,207
Elk River **	68,008	0	0	0	68,008
Fairmont	0	0	0	0	0
Faribault	9,275	72,761	0	0	82,036
Fergus Falls **	5,401	42,532	0	0	47,933
Fridley	60,000	196,182	17,839	0	274,021
Golden Valley	0	65,000	0	0	65,000
Hastings	0	0	0	0	127,612
Hibbing **	45,600	32,500	0	7,258	85,359
Hopkins	103,592	80,713	0	0	184,305
Hutchinson **	85,896	0	0	0	85,896
Inver Grove Heights	140,168	129,533	0	0	269,701
Lakeville **	0	134,483	0	0	134,483
Mankato	81,539	31,235	0	0	112,774
Maple Grove **	50,000	138,279	0	0	188,279
Maplewood	129,221	71,197	925	0	201,343
Marshall **	0	0	0	0	0
Minneapolis	4,739,985	4,755,079	10,726,359	7,587	20,229,010
Minnetonka	0	5,638	0	0	5,638
Moorhead **	82,723	94,815	15,042	0	193,580
Mounds View	256,321	43,346	0	0	299,667
New Brighton	84,118	40,800	0	0	124,918
New Hope	0	95,051	0	0	95,051
New Ulm	8,700	52,565	0	0	61,265
North Mankato **	33,693	20,790	0	0	54,483
North St. Paul	0	0	0	0	0
Northfield **	85,594	85,824	0	0	171,418

Workers' Compensation				Property/Casualty		
6 Medical/Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$55,327	\$24,703	\$3,613	\$0	\$13,702	\$1,758	\$99,103
3,351	249	201	0	2,316	193	113,533
21,047	48,277	1,793	0	43,727	20,952	283,119
19,521	10,341	6,477	0	33,758	33,282	401,809
67,703	40,297	9,513	0	47,804	29,224	309,979
37,152	7,717	2,860	0	68,708	12,680	237,768
15,524	47,629	7,646	47,500	10,820	92,447	584,794
113,906	95,751	11,141	32,500	22,360	162,654	468,008
25,362	43,633	3,163	0	15,068	32,448	316,966
90,559	137,186	7,434	70,000	35,519	125,027	730,161
66,011	142,044	2,759	36,000	120,382	27,200	603,156
97,645	47,937	5,236	100,250	131,277	24,927	756,763
11,276	12,801	2,118	0	6,602	9,574	159,795
0	0	0	0	N/A	N/A	215,457
60,428	45,114	206	0	39,324	0	337,178
43,601	62,048	3,894	(7,500) † †	2,600	320	104,963
18,471	35,622	1,507	6,750	N/A	N/A	409,638
94,162	92,004	7,909	0	46,419	26,584	297,369
27,307	23,779	4,547	45,045	123,393	861	357,496
24,610	28,298	1,301	0	7,081	5,932	144,294
N/A	N/A	N/A	N/A	N/A	N/A	487,109
60,696	33,716	2,701	0	133,225	133,742	714,914
77,624	18,388	4,295	0	34,191	54,501	371,104
N/A	N/A	N/A	N/A	N/A	N/A	264,207
8,570	10,786	1,683	0	5,937	6,538	101,522
35,324	9,196	14	0	20,512	386	65,432
N/A	N/A	N/A	N/A	5,921	3,696	91,653
22,327	12,838	1,807	0	27,024	18,750	130,679
117,849	84,393	1,399	0	6,648	2,173	486,483
8,874	26,519	1,283	0	7,744	11,686	121,106
38,399	48,315	4,891	0	4,944	8,164	104,713
116,037	174,246	6,814	500	30,710	45,340	459,005
32,579	39,883	2,424	0	28,032	1,355	288,578
53,517	54,729	5,678	45,000	24,194	13,208	282,222
37,257	76,118	490	0	8,384	39,944	431,894
49,479	20,631	384	0	6,656	2,541	214,174
76,329	54,802	11,283	25,000	65,255	11,649	357,092
7,626	(7,407) † †	4,996	0	80,083	127,745	401,322
48,167	20,639	6,654	0	26,755	52,430	355,988
7,104	12,909	726	0	3,718	5,085	29,542
N/A	N/A	N/A	N/A	N/A	N/A	20,229,010
69,486	47,813	5,796	0	13,880	10,928	153,541
72,067	35,150	5,709	0	161,004	21,816	488,326
29,440	27,251	2,810	0	41,930	6,897	407,995
59,742	105,719	12,307	156,749	11,728	3,027	474,190
19,971	24,125	6,298	0	54,260	12,581	212,286
26,969	5,181	3,172	0	5,956	9,777	112,320
21,012	11,921	(2) † †	0	3,070	N/A	90,484
5,965	32,262	948	0	7,021	2,250	48,446
19,651	5,522	2,097	5,000	3,404	41,303	248,395

Table 2 - Cities' Expenditures for Legal Costs †

City	OSA Survey				
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	5 Total City Funds Expended
Oakdale **	\$107,782	\$0	\$0	\$0	\$107,782
Owatonna **	0	0	0	0	0
Plymouth	290	210,537	1,542	0	212,369
Prior Lake	112,426	103,511	0	0	215,937
Ramsey	60,666	31,896	0	0	92,562
Red Wing **	0	0	0	0	0
Richfield	515,586	135,546	0	0	651,132
Robbinsdale **	18,911	88,455	0	0	107,366
Rochester	30,500	2,650	51,532	0	84,682
Roseville	113,116	109,714	0	0	222,830
Shakopee **	111,584	189,466	1,745	0	302,795
Shoreview	25,728	64,713	3,813	0	94,254
South St. Paul	139,491	130,096	0	0	269,587
Stillwater	186,284	126,344	0	0	312,628
St. Cloud	513,600	472,700	0	0	986,300
St. Louis Park **	0	162,228	0	0	162,228
St. Paul **	29,695	0	639,600	37,051	706,346
Vadnais Heights	33,843	42,155	0	0	75,998
West St. Paul	24,207	102,327	0	0	126,534
White Bear Lake	57,859	69,547	0	0	127,406
Willmar **	179,475	0	0	0	179,475
Winona **	271,688	0	8,093	0	279,781
Woodbury	33,971	141,592	0	0	175,563
Total	\$10,358,134	\$10,650,802	\$11,888,172	\$216,039	\$33,240,860

† Figures have been rounded to the nearest dollar amount.

† † Negative numbers reflect subrogation or other recovery recorded during the reporting period. Recovery was sought and collected for money paid out in a prior reporting period. The recovery may be from complete subrogation or from other sources including contribution from other insurers, second injury fund and supplemental benefit reimbursements from the State of Minnesota, or reinsurance reimbursements. A negative amount results when recovery exceeds indemnity payments for the current reporting period

** City figures include component units such as housing and economic development authorities.

N/A indicates that the city was not covered by the insurance trust during the reporting period.

(1) The figures provided for the City of Minneapolis do not reflect any costs incurred on behalf of the Minneapolis Community Development Agency (MCDA), the Minneapolis Parks Board, or the Minneapolis Library Board, all of which are component units of the city. OSA surveys were not sent to these entities.

Workers' Compensation				Property/Casualty		
6 Medical/Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$38,402	\$40,619	\$1,483	\$0	\$15,163	\$110,059	\$313,508
79,511	47,022	7,290	20,000	22,359	4,460	180,642
87,653	47,640	4,621	34,446	10,588	8,125	405,442
3,164	0	1,592	0	318	87,292	308,303
2,458	0	18	0	532	6,952	102,522
97,172	70,309	5,840	0	14,049	61,087	248,457
34,872	24,600	14,263	117,000	60,262	25,385	927,514
28,039	71,677	155	0	84,598	934	292,769
N/A	N/A	N/A	N/A	373,384	140,542	598,608
N/A	N/A	N/A	N/A	(47,158) † †	292,963	468,635
23,311	9,205	1,354	25,000	9,559	12,041	383,265
2,988	29,165	2,098	57,000	1,751	94	187,350
43,446	68,556	5,301	0	15,585	152,143	554,618
25,830	63,602	2,819	0	10,430	13,149	428,458
64,365	47,633	12,502	0	N/A	N/A	1,110,800
1,872	64,745	708	0	16,208	11,766	257,527
47,715	44,530	9,615	105,000	N/A	N/A	913,206
665	0	83	0	N/A	N/A	76,746
47,096	39,223	6,763	0	7,860	11,850	239,326
53,439	20,925	4,475	0	172,493	140,761	519,499
20,028	33,236	2,363	0	19,880	41,192	296,174
50,867	36,082	4,302	0	16,045	4,044	391,121
55,831	13,018	14,743	22,500	81,096	22,029	384,780
\$2,823,748	\$2,702,862	\$282,363	\$943,740	\$2,478,048	\$2,400,443	\$44,744,351

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Table 3 - School Districts' Expenditures for Legal Costs

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 1 Aitkin	\$6,398	\$0	\$0	\$0	\$6,398
ISD # 1S Minneapolis	1,052,745	0	386,812	13,600	1,453,157
ISD # 2 Hill City	1,200	0	0	0	1,200
ISD # 4 McGregor	9,849	0	0	0	9,849
ISD # 6 South St., Paul	0	0	0	0	0
ISD # 11 Anoka-Hennepin	328,935	0	69,119	0	398,054
ISD # 12 Centennial	52,539	0	0	0	52,539
ISD # 13 Columbia Heights	40,530	0	0	0	40,530
ISD # 14 Fridley	9,000	0	0	0	9,000
ISD # 15 St. Francis	17,794	0	3,000	0	20,794
ISD # 16 Spring Lake Park	0	0	0	0	0
ISD # 22 Detroit Lakes	46,807	0	0	0	46,807
ISD # 23 Frazee	8,584	0	0	0	8,584
ISD # 31 Bemidji	65,467	0	0	0	65,467
ISD # 32 Blackduck	17,582	0	0	0	17,582
ISD # 36 Kelliher	1,217	0	0	0	1,217
ISD # 38 Red Lake	84,922	0	0	0	84,922
ISD # 47 Sauk Rapids	7,975	0	0	0	7,975
ISD # 51 Foley	45,012	0	0	0	45,012
ISD # 62 Ortonville	1,895	0	0	0	1,895
ISD # 75 St., Clair	0	0	401	0	401
ISD # 77 Mankato	6,684	0	0	0	6,684
ISD # 81 Comfrey	0	0	0	0	0
ISD # 84 Sleepy Eye	14,036	0	31,504	49,587	95,127
ISD # 85 Springfield	4,890	0	0	0	4,890
ISD # 88 New Ulm	8,498	0	0	0	8,498
ISD # 91 Barnum	15,932	0	0	0	15,932
ISD # 93 Carlton	0	0	0	0	0
ISD # 94 Cloquet	12,698	0	0	0	12,698
ISD # 95 Cromwell	0	0	0	0	0
ISD # 97 Moose Lake	28,186	0	0	0	28,186
ISD # 99 Esko	808	0	0	0	808
ISD # 100 Wrenshall	*	*	*	*	*
ISD # 108 Norwood	18,512	0	0	0	18,512
ISD # 110 Waconia	11,471	0	0	0	11,471
ISD # 111 Watertown-Mayer	2,046	0	0	0	2,046
ISD # 112 Chaska	158,044	0	0	0	158,044
ISD # 113 Walker-Hackensack-Akeley	8,753	0	0	0	8,753
ISD # 115 Cass Lake	*	*	*	*	*
ISD # 116 Pillager	0	0	0	0	0
ISD # 118 Remer-Longville	0	0	0	0	0
ISD # 129 Montevideo	0	0	0	0	0
ISD # 138 North Branch	66,424	0	0	0	66,424
ISD # 139 Rush City	4,959	0	0	0	4,959
ISD # 146 Barnesville	5,241	0	0	0	5,241
ISD # 150 Hawley	0	0	0	0	0
ISD # 152 Moorhead***	0	4,984	0	0	4,984
ISD # 162 Bagley	0	0	0	0	0
ISD # 166 Cook County	0	0	0	0	0
ISD # 173 Mountain Lake	1,302	0	0	0	1,302
ISD # 175 Westbrook	*	*	*	*	*
ISD # 177 Windom	3,138	0	0	0	3,138
ISD # 181 Brainerd	37,357	0	100,000	0	137,357

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty				
6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Recovered Losses & Costs	13 Total Reported Funds Expended	
\$36,267	\$27	\$126	\$0	\$0	\$0	\$0	\$42,818	
0	0	0	0	0	0	0	1,453,157	
5,752	7,900	90	0	0	0	0	14,942	
25,194	22,509	93	0	2,849	7,234	0	67,728	
0	0	1,284	0	0	0	0	1,284	
0	0	0	0	0	0	(300)	397,754	
54,735	19,795	963	0	0	0	0	128,032	
89,721	25,934	2,892	0	115	7,786	0	166,978	
20,705	8,220	358	0	11,916	10,639	0	60,838	
39,457	44,573	7,229	0	92	69	0	112,214	
17,585	7,586	4,829	4,500	23,736	0	0	58,236	
13,782	10,284	2	0	0	0	0	70,875	
9,223	6,637	195	0	0	7,057	0	31,696	
31,135	166	2,892	0	1,816	4,611	563 **	106,650	
137	0	2	0	0	0	0	17,721	
417	0	81	0	0	0	0	1,715	
14,294	47,074	7,744	0	53,087	32,145	0	239,266	
59,652	37,840	3,211	2,000	2,350	2,715	0	115,743	
8,955	4,499	70	0	0	0	0	58,536	
5,247	0	172	0	8,850	2,582	0	18,746	
2,905	0	105	0	0	4,425	0	7,836	
42,115	13,675	2,090	0	7,713	14,500	0	86,777	
15,169	797	75	0	0	0	0	16,041	
30,204	3,730	1,048	0	0	0	0	130,109	
378	0	107	0	0	0	0	5,375	
4,777	1,227	270	0	0	24,103	0	38,875	
2,039	0	28	0	0	518	0	18,517	
1,567	19,482	4,087	0	0	0	0	25,136	
17,808	19,805	25,853	50,000	0	23,891	0	150,055	
5,128	749	6	0	0	0	0	5,883	
0	0	25	0	34,673	615	(2,500)	60,999	
4,352	1,302	50	0	0	0	0	6,512	
1,625	0	0	0	0	5,867	0	7,492	
7,396	2,561	680	0	0	0	0	29,149	
9,041	1,925	87	0	0	955	0	23,479	
17,976	20,074	333	0	0	1,573	(100)	41,902	
357	21,864	2,140	0	0	8,095	0	190,500	
44	0	0	0	1,232	468	0	10,497	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
5,836	1,658	2,647	0	0	1,867	0	12,008	
2,789	274	275	0	8,454	17,513	0	29,305	
0	0	0	0	0	16,819	0	16,819	
29,603	23,043	6,829	25,250	0	0	0	151,149	
382	0	0	0	0	0	0	5,341	
3,554	12,276	6,989	0	0	33,848	0	61,908	
1,606	0	0	0	20,503	33,200	0	55,309	
64,895	33,639	6,198	0	12,603	22,703	75,518 **	220,540	
6,086	2,189	41	0	0	0	0	8,316	
7,401	2,296	0	0	0	0	0	9,697	
2,875	0	0	0	0	145	0	4,322	
0	0	0	0	0	0	0	0	
40,418	3,216	122	0	1,138	9,635	0	57,667	
17,986	113,929	28,290	0	0	0	0	297,562	

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 182 Crosby-Ironton	\$0	\$0	\$0	\$0	\$0
ISD # 186 Pequot Lakes	0	0	0	0	0
ISD # 191 Burnsville	58,948	0	0	0	58,948
ISD # 192 Farmington	152,179	0	0	0	152,179
ISD # 194 Lakeville	34,492	0	0	0	34,492
ISD # 195 Randolph	0	0	0	0	0
ISD # 196 Rosemount-Apple Valley-Eagan	96,847	0	0	0	96,847
ISD # 197 West St.. Paul-Mendota Hts.-Eagan	45,450	0	0	0	45,450
ISD # 199 Inver Grove	42,113	0	0	0	42,113
ISD # 200 Hastings	0	0	0	0	0
ISD # 203 Hayfield	0	0	0	0	0
ISD # 204 Kasson-Mantorville	4,675	0	0	0	4,675
ISD # 206 Alexandria	11,207	0	0	0	11,207
ISD # 207 Brandon	0	0	345	0	345
ISD # 208 Evansville	0	0	0	0	0
ISD # 213 Osakis	0	0	0	0	0
ISD # 227 Chatfield	9,276	0	0	0	9,276
ISD # 229 Lanesboro	30	0	0	0	30
ISD # 238 Mabel-Canton	0	0	0	0	0
ISD # 239 Rushford-Peterson	0	0	0	15,166	15,166
ISD # 241 Albert Lea	21,619	0	0	0	21,619
ISD # 242 Alden	0	0	0	0	0
ISD # 252 Cannon Falls	*	*	*	*	*
ISD # 253 Goodhue	0	0	400	0	400
ISD # 255 Pine Island	9,310	0	0	0	9,310
ISD # 256 Red Wing	*	*	*	*	*
ISD # 261 Ashby	0	0	0	0	0
ISD # 264 Herman-Norcross	0	0	0	0	0
ISD # 270 Hopkins	210,204	0	0	0	210,204
ISD # 271 Bloomington	7,410	0	0	0	7,410
ISD # 272 Eden Prairie	0	0	5,000	0	5,000
ISD # 273 Edina	107,215	0	0	0	107,215
ISD # 276 Minnetonka	19,280	0	0	0	19,280
ISD # 277 Westonka	11,812	0	0	0	11,812
ISD # 278 Orono	6,201	0	0	0	6,201
ISD # 279 Osseo	198,053	0	0	0	198,053
ISD # 280 Richfield	19,418	0	0	0	19,418
ISD # 281 Robbinsdale	0	0	283,381	34,630	318,011
ISD # 282 St.. Anthony-New Brighton	*	*	*	*	*
ISD # 283 St.. Louis Park	0	0	0	0	0
ISD # 284 Wayzata	164,009	0	0	0	164,009
ISD # 286 Brooklyn Center	9,367	0	0	0	9,367
ISD # 287 Intermediate School District 287	41,130	0	0	0	41,130
ISD # 294 Houston	0	0	0	0	0
ISD # 297 Spring Grove	0	0	0	0	0
ISD # 299 Caledonia	0	0	0	0	0
ISD # 300 Lacrescent-Hokah	0	0	0	0	0
ISD # 306 Laporte	219	0	0	0	219
ISD # 308 Nevis	0	0	0	0	0
ISD # 309 Park Rapids	16,801	0	0	0	16,801
ISD # 314 Braham	4,374	0	0	0	4,374
ISD # 316 Greenway	10,913	0	0	0	10,913
ISD # 317 Deer River	3,597	0	0	0	3,597

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty			
6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Recovered Losses & Costs	13 Total Reported Funds Expended
\$16,183	\$8,316	\$142	\$0	\$0	\$14,302	\$0	\$38,943
5,400	3,123	128	0	0	4,611	0	13,262
0	18,214	110	0	11,501	73,045	(1,071)	160,747
13,204	4,947	568	0	5,347	3,050	(537)	178,758
26,526	17,388	407	0	0	3,800	0	82,613
637	0	0	0	0	0	0	637
28,653	34,948	6,742	68,000	6,546	0	0	241,736
10,710	1,616	61	0	46,699	68,924	(44,586)	128,874
62,731	62,199	13,448	47,769	0	0	0	228,260
14,772	46,331	34	0	0	2,275	0	63,412
170	0	0	0	15,194	150,521	0	165,885
0	0	0	0	0	0	0	4,675
38,781	(159,204) † †	3,360	8,750	2,520	2,060	0	(92,526)
0	0	0	0	0	682	(1,178)	(151)
4,650	164	1	0	0	0	0	4,815
1,360	0	1,305	0	0	0	0	2,665
1,553	509	62	0	0	12,466	0	23,866
0	0	0	0	0	0	0	30
9,453	944	1,367	0	0	0	0	11,764
4,932	1,073	0	0	0	309	0	21,480
63,773	54,973	1,060	3,000	0	25,791	0	170,216
2,569	1,855	1	0	0	0	0	4,425
21,644	(77) † †	89	0	0	17,668	0	39,324
444	144	2	0	0	1,161	0	2,151
13,761	0	2,147	95,000	0	0	0	120,218
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
142	0	25	0	0	0	0	167
85,907	75,975	22,889	41,950	8,202	137,598	(50)	582,675
0	0	0	0	42,819	76,988	(7,191)	120,026
9,664	9,571	(1,994) † †	0	0	121	0	22,362
682	3,397	2,818	2,750	57,342	130,432	0	304,636
51,225	51,703	13,033	11,223	6,163	1,460	(13,917)	140,170
15,725	13,190	14,345	59,000	1,963	4,789	(88,609)	32,215
24,403	15,729	491	3,750	0	21,704	(18,323)	53,955
99,990	136,054	9,054	4,400	0	0	0	447,551
96,666	63,264	917	0	0	0	0	180,265
1,091	1,835	544	0	48,945	462,330	34,774 **	867,530
1,189	151	7,381	0	0	0	0	8,721
6,348	17,687	14,237	80,000	0	845	(412)	118,705
128	20,549	481	0	2,042	165,000	0	352,209
7,261	3,425	294	0	(227)	0	0	20,120
16,904	16,564	3,506	0	0	0	0	78,104
562	0	0	0	0	0	0	562
1,181	0	0	0	0	424	0	1,605
0	0	0	0	0	0	0	0
1,090	4,119	0	0	0	42,594	0	47,803
0	(18,824) † †	0	0	0	0	0	(18,605)
394	0	25	0	0	0	0	419
22,004	16,299	989	0	2,651	7,244	0	65,988
1,438	694	16	0	2,108	1,300	0	9,930
44,500	47,414	234	0	0	9,441	0	112,502
0	856	0	0	0	58,390	0	62,843

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 318 Grand Rapids	\$10,175	\$0	\$0	\$0	\$10,175
ISD # 319 Nashauk-Keewatin	0	0	0	0	0
ISD # 330 Heron Lake-Okabena	0	0	0	0	0
ISD # 332 Mora	6,817	0	0	0	6,817
ISD # 333 Ogilvie	*	*	*	*	*
ISD # 345 New London-Spicer	228	0	0	0	228
ISD # 347 Willmar	9,631	0	0	0	9,631
ISD # 356 Lancaster	0	0	0	11,437	11,437
ISD # 361 International Falls	1,115	0	0	0	1,115
ISD # 362 Littlefork-Big Falls	166	0	0	0	166
ISD # 363 South Koochiching	10,584	0	0	0	10,584
ISD # 378 Dawson-Boyd	0	0	6,483	0	6,483
ISD # 381 Lake Superior	5,198	0	0	0	5,198
ISD # 390 Lake of the Woods	187	0	0	0	187
ISD # 391 Cleveland	14,500	0	0	0	14,500
ISD # 392 LeCenter	*	*	*	*	*
ISD # 394 Montgomery-Lonsdale	0	0	0	0	0
ISD # 402 Hendricks	0	0	0	0	0
ISD # 403 Ivanhoe	0	0	0	0	0
ISD # 404 Lake Benton	12,233	0	0	0	12,233
ISD # 409 Tyler	0	0	0	0	0
ISD # 411 Balaton	*	*	*	*	*
ISD # 413 Marshall	5,324	0	0	0	5,324
ISD # 414 Minneota	0	0	0	0	0
ISD # 417 Tracy	752	0	0	0	752
ISD # 418 Russell	2,185	0	0	0	2,185
ISD # 423 Hutchinson	0	0	0	0	0
ISD # 424 Lester Prairie	228	0	0	0	228
ISD # 432 Mahanomen	0	0	0	0	0
ISD # 435 Waubun	5,692	0	0	0	5,692
ISD # 441 Marshall County Central Schools	0	0	0	0	0
ISD # 447 Grygla	0	0	0	0	0
ISD # 458 Truman	7,123	0	0	0	7,123
ISD # 463 Eden Valley-Watkins	0	0	0	0	0
ISD # 465 Litchfield	16,800	0	0	0	16,800
ISD # 466 Dassel-Cokato	0	0	0	0	0
ISD # 473 Isle	11,135	0	0	0	11,135
ISD # 477 Princeton	*	*	*	*	*
ISD # 480 Onamia	18,708	0	0	0	18,708
ISD # 482 Little Falls	19,899	0	0	0	19,899
ISD # 484 Pierz	37,855	0	0	0	37,855
ISD # 485 Royalton	0	0	0	0	0
ISD # 486 Swanville	40	0	0	0	40
ISD # 487 Upsala	100	0	0	0	100
ISD # 492 Austin	53,107	0	0	0	53,107
ISD # 495 Grand Meadow	0	0	0	0	0
ISD # 497 Lyle	0	0	0	0	0
ISD # 499 Leroy	0	0	0	0	0
ISD # 500 Southland	*	*	*	*	*
ISD # 505 Fulda	9,855	0	10,500	0	20,355
ISD # 507 Nicollet	0	0	0	0	0
ISD # 508 St.. Peter	0	0	0	0	0
ISD # 511 Adrian	0	0	0	0	0

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty				
6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Recovered Losses & Costs	13 Total Reported Funds Expended	
\$83,683	\$85,903	\$20,470	\$0	\$0	\$0	\$0	\$200,231	
828	8,033	334	0	0	150,585	0	159,780	
0	0	0	0	0	0	0	0	
1,606	14,895	1,815	12,390	2,288	48,794	(415)	88,190	
3,655	0	150	0	0	0	0	3,805	
0	0	0	0	7,298	12,962	0	20,488	
231,032	72,960	16,677	0	0	0	0	330,300	
0	0	0	0	0	0	0	11,437	
14,256	(1,925) † †	7,802	11,900	0	0	0	33,148	
(11,580) † †	(130) † †	5	0	0	0	0	(11,539)	
0	0	0	0	0	0	0	10,584	
2,674	0	16	0	0	1,000	0	10,173	
20,521	2,074	11,135	19,500	16	4,337	0	62,781	
3,652	0	15	0	0	0	0	3,854	
2,926	0	25	0	0	0	0	17,451	
29,302	16,864	1,804	0	0	0	0	47,970	
10,438	22,659	75	0	0	0	0	33,172	
0	0	0	0	0	0	0	0	
423	0	25	0	0	0	0	448	
0	0	0	0	0	0	0	12,233	
182	43	0	0	0	0	0	225	
0	0	0	0	0	0	0	0	
5,254	0	105	0	0	221	0	10,904	
3,342	4,562	74	0	0	0	0	7,978	
432	0	41	0	0	0	0	1,225	
0	0	0	0	0	0	0	2,185	
13,392	48,293	58	0	14,196	1,500	0	77,439	
10,910	7,774	231	0	0	9,423	0	28,566	
352	307	25	0	0	0	0	684	
1,413	603	154	0	0	0	0	7,862	
9,843	3,606	61	0	0	0	0	13,510	
7,383	8,764	0	0	0	0	0	16,147	
1,472	2,970	2	0	0	0	0	11,567	
7,277	10,527	6,984	0	0	0	0	24,788	
6,997	0	1,094	0	18,629	66,944	0	110,464	
12,645	2,698	8	0	0	0	0	15,351	
1,724	0	76	0	0	0	0	12,935	
2,885	27,005	1	0	0	8,028	0	37,919	
28,512	13,394	5,502	0	0	0	0	66,116	
54,779	48,428	3,538	1,487	0	0	0	128,131	
2,580	88	402	0	0	1,520	0	42,445	
0	0	10,686	0	15	23,160	0	33,861	
0	0	0	0	0	0	0	40	
1,053	10,137	50	0	0	0	0	11,340	
11,005	31,778	785	0	2,258	25,437	0	124,370	
390	0	3	0	0	0	0	393	
951	200	0	0	0	0	0	1,151	
11,890	244	24	0	0	1,989	0	14,147	
4,693	0	0	0	0	2,221	0	6,914	
12,093	453	37	0	0	0	0	32,938	
1,015	0	0	0	0	0	335 **	1,350	
14,822	1,595	3,830	0	0	1,196,797	1,340,811 **	2,557,855	
2,384	737	309	0	0	441	0	3,871	

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 513 Brewster	\$0	\$0	\$0	\$0	\$0
ISD # 514 Ellsworth	0	0	0	0	0
ISD # 516 Round Lake	0	0	0	0	0
ISD # 518 Worthington	61,261	0	32,779	0	94,040
ISD # 531 Byron	8,105	0	4,658	0	12,763
ISD # 533 Dover-Eyota	0	0	0	0	0
ISD # 534 Stewartville	16,450	0	0	0	16,450
ISD # 535 Rochester	0	0	0	0	0
ISD # 542 Battle Lake	4,140	0	0	0	4,140
ISD # 544 Fergus Falls	27,993	0	0	0	27,993
ISD # 545 Henning	0	0	0	0	0
ISD # 547 Parkers Prairie	0	0	0	0	0
ISD # 548 Pelican Rapids	0	0	0	0	0
ISD # 549 Perham	1,551	0	0	0	1,551
ISD # 550 Underwood	0	0	0	0	0
ISD # 553 New York Mills	0	0	0	0	0
ISD # 561 Goodridge	0	0	0	0	0
ISD # 564 Thief River Falls	10,566	0	0	0	10,566
ISD # 577 Willow River	0	0	0	0	0
ISD # 578 Pine City	8,767	0	0	0	8,767
ISD # 581 Edgerton	0	0	0	0	0
ISD # 584 Ruthon	0	0	0	0	0
ISD # 592 Climax	4,038	0	0	0	4,038
ISD # 593 Crookston	0	0	0	0	0
ISD # 595 East Grand Forks	32,803	0	0	0	32,803
ISD # 599 Fertile-Beltrami	120	0	0	0	120
ISD # 600 Fisher	8,510	0	45,608	0	54,118
ISD # 601 Fosston	0	0	0	0	0
ISD # 621 Mounds View	138,785	0	0	0	138,785
ISD # 622 North St. Paul-Maplewood	46,921	0	0	0	46,921
ISD # 623 Roseville	172,799	0	0	0	172,799
ISD # 624 White Bear Lake	15,574	0	10,000	0	25,574
ISD # 625 St. Paul	0	0	33,438	0	33,438
ISD # 627 Oklee	0	0	0	0	0
ISD # 628 Plummer	0	0	0	0	0
ISD # 630 Red Lake Falls	0	0	0	0	0
ISD # 635 Milroy	0	0	0	0	0
ISD # 640 Wabasso	3,269	0	0	0	3,269
ISD # 641 Walnut Grove	0	0	0	0	0
ISD # 656 Faribault	34,358	0	0	0	34,358
ISD # 659 Northfield	40,775	0	0	0	40,775
ISD # 671 Hills-Beaver Creek	0	0	0	0	0
ISD # 676 Badger	1,017	0	0	0	1,017
ISD # 682 Roseau	5,715	0	2,195	0	7,910
ISD # 690 Warroad	0	0	0	0	0
ISD # 695 Chisholm	0	0	0	0	0
ISD # 696 Ely	17,646	0	0	0	17,646
ISD # 698 Floodwood	0	0	0	0	0
ISD # 700 Hermantown	0	0	0	0	0
ISD # 701 Hibbing	66,641	0	0	0	66,641
ISD # 704 Proctor	50,729	0	0	0	50,729
ISD # 706 Virginia	35,873	0	8,900	0	44,773
ISD # 709 Duluth	92,431	0	0	24,349	116,780

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty			
6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Recovered Losses & Costs	13 Total Reported Funds Expended
\$1,429	\$0	\$0	\$0	\$0	\$0	\$0	\$1,429
1,075	0	0	0	0	185	0	1,260
777	19,510	0	0	0	0	0	20,287
583	29,670	0	0	17,284	17,915	0	159,492
0	0	0	0	0	4,196	0	16,959
2,164	0	0	0	0	0	0	2,164
5,472	8,924	35	0	0	711	(410)	31,182
0	0	0	0	45,898	13,564	(23,021)	36,441
1,357	119	76	0	0	0	0	5,692
1,987	30,546	37	0	5	5,993	0	66,561
0	0	0	0	0	0	0	0
6,705	0	4,617	0	0	2,015	(1,671)	11,666
(1,125) † †	0	25	0	0	16,301	0	15,201
12,713	5,080	218	0	0	10,010	0	29,572
4,117	0	68	0	0	0	0	4,185
12,101	2,098	284	0	0	9,560	0	24,043
1,512	21,260	5	0	0	0	0	22,777
61,734	33,636	1,081	18,749	0	7,120	0	132,886
182	0	0	0	0	0	0	182
2,927	18,567	12,445	0	969	0	(3,894)	39,781
322	0	2	0	0	0	0	324
321	0	0	0	0	0	0	321
0	0	0	0	0	0	0	4,038
7,138	1,845	137	0	19,638	1,900	(750)	29,908
66	0	45	0	0	0	0	32,914
6,851	807	25	0	0	1,734	1,096 **	10,633
93	0	0	0	0	0	0	54,211
4,677	67	12	0	0	0	0	4,756
18,913	1,360	984	0	1,451	3,254	0	164,747
155,985	154,185	17,993	0	35,758	102,132	(11,029)	501,945
78,844	30,623	10,104	31,535	56,623	11,546	0	392,074
11,748	88,092	10,915	0	1,409	10,348	0	148,086
678	0	0	0	8,318	29,960	(5,205)	67,189
116	0	1	0	0	0	(222)	(105)
(14,613) † †	(13,211) † †	0	0	0	0	0	(27,824)
0	0	0	0	14,577	0	0	14,577
1,500	519	59	0	0	0	0	2,078
15,274	1,500	3	0	0	0	0	20,046
41	0	0	0	0	0	0	41
0	0	0	0	0	0	0	34,358
41,984	30,961	2,906	0	0	41,378	0	158,004
3,723	2,894	8,720	0	0	0	0	15,337
60	0	0	0	0	0	0	1,077
883	0	50	0	0	0	0	8,843
3,927	0	415	0	0	503	0	4,845
8,753	2,466	529	0	0	0	0	11,748
3,848	0	2	0	86	25	0	21,607
3,851	0	227	2,200	0	0	0	6,278
0	0	0	0	0	0	0	0
34,952	32,183	4,573	25,000	14,729	39,762	1,403,762 **	1,621,602
21,459	31,997	283	0	11,760	20,132	(150)	136,210
52,396	42,250	26,444	88,000	0	448,865	0	702,728
285	61,076	25,677	0	52,647	42,547	2,784 **	301,796

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 712 Mountain Iron-Buhl	\$0	\$0	\$0	\$0	\$0
ISD # 716 Belle Plaine	0	0	0	0	0
ISD # 717 Jordan	0	0	0	0	0
ISD # 719 Prior Lake	27,870	0	2,400	0	30,270
ISD # 720 Shakopee	30,979	0	0	0	30,979
ISD # 721 New Prague	22,514	0	0	0	22,514
ISD # 726 Becker	14,872	0	1,200	0	16,072
ISD # 727 Big Lake	7,404	0	0	0	7,404
ISD # 728 Elk River	24,000	0	0	0	24,000
ISD # 738 Holdingford	99	0	0	0	99
ISD # 739 Kimball	0	0	0	0	0
ISD # 740 Melrose	111,464	0	0	18,125	129,589
ISD # 741 Paynesville	2,720	0	18,125	0	20,845
ISD # 742 St. Cloud	125,245	0	0	0	125,245
ISD # 743 Sauk Centre	0	0	18,750	0	18,750
ISD # 745 Albany	0	0	0	15,625	15,625
ISD # 748 Sartell	0	0	0	0	0
ISD # 750 Rocori	1,820	0	0	0	1,820
ISD # 756 Blooming Prairie	12,081	0	0	0	12,081
ISD # 761 Owatonna	73,770	0	0	4,350	78,120
ISD # 763 Medford	49,783	0	0	0	49,783
ISD # 768 Hancock	0	0	0	0	0
ISD # 769 Morris	3,219	0	0	0	3,219
ISD # 771 Chokio-Alberta	*	*	*	*	*
ISD # 775 Kerkhoven-Murdock-Sunburg	0	0	0	0	0
ISD # 777 Benson	3,500	0	0	0	3,500
ISD # 786 Bertha-Hewitt	0	0	0	0	0
ISD # 787 Browerville	0	0	0	0	0
ISD # 801 Browns Valley	294	0	0	0	294
ISD # 803 Wheaton Area School	2,390	0	0	0	2,390
ISD # 806 Elgin-Millville	0	0	0	0	0
ISD # 810 Plainview	0	0	0	0	0
ISD # 811 Wabasha-Kellogg	0	0	0	0	0
ISD # 813 Lake City	0	0	0	0	0
ISD # 818 Verndale	7,107	0	0	7,250	14,357
ISD # 820 Sebeka	14,055	0	0	0	14,055
ISD # 821 Menahga	0	0	0	0	0
ISD # 829 Waseca	3,932	0	0	0	3,932
ISD # 831 Forest Lake	0	0	0	0	0
ISD # 832 Mahtomedi	0	0	0	0	0
ISD # 833 South Washington County	68,952	0	0	0	68,952
ISD # 834 Stillwater	134,819	0	0	0	134,819
ISD # 836 Butterfield	3,264	0	0	0	3,264
ISD # 837 Madelia	0	0	0	0	0
ISD # 840 St. James	2,000	0	0	0	2,000
ISD # 846 Breckenridge	0	0	101	0	101
ISD # 850 Rothsay	0	0	0	0	0
ISD # 852 Campbell-Tintah	0	0	0	0	0
ISD # 857 Lewiston	0	0	0	0	0
ISD # 858 St. Charles	0	0	0	0	0
ISD # 861 Winona	10,111	0	0	0	10,111
ISD # 876 Annandale	4,915	0	0	0	4,915
ISD # 877 Buffalo	7,524	0	0	0	7,524

Workers' Compensation

Property/Casualty

6	7	8	9	10	11	12	13
Medical/ Rehab Payments	Indemnity Benefit Payments	Legal Fees, Costs & Expenses	Judgments & Settlements	Legal Fees, Costs & Expenses	Judgments & Settlements	Recovered Losses & Costs	Total Reported Funds Expended
\$3,007	\$46,779	\$3,846	\$650	\$0	\$0	\$0	\$54,282
0	0	0	0	0	280	0	280
4,847	2,867	2,635	37,500	0	0	0	47,849
7,695	2,250	2,291	0	0	63,179	0	105,685
44,877	43,857	104	0	0	147,506	0	267,323
19,227	10,791	1,105	0	0	11,648	0	65,285
46,596	56,167	10,645	7,500	0	0	0	136,980
675	14,382	306	0	1,710	13,177	0	37,654
10,087	4,330	5,396	16,364	106	0	(250)	60,033
0	0	0	0	0	0	0	99
20,309	3,373	2,871	0	0	0	0	26,553
5,255	1,172	618	0	0	0	0	136,634
0	0	0	0	0	0	0	20,845
11,606	(1,386) † †	24,244	17,241	0	0	0	176,950
(4,100) † †	0	1,578	0	0	0	0	16,228
0	0	0	0	5	5,829	0	21,459
1,483	9,668	2,072	0	223	0	0	13,446
3,987	2,289	7	0	0	0	0	8,103
7,354	19,674	0	0	0	0	0	39,109
13,049	2,709	67	0	588	0	0	94,533
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
579	0	25	0	0	4,580	0	5,184
12,153	3,750	213	0	0	0	0	19,335
4,913	3,278	114	0	0	0	0	8,305
3,697	129	7	0	0	0	0	3,833
11,048	1,435	390	0	0	3,407	0	19,780
12,199	0	47	0	0	0	0	12,246
864	0	0	0	13,019	621	0	14,504
143	424	0	0	0	0	0	861
181	0	0	0	0	0	0	2,571
0	0	0	0	0	364	0	364
869	0	13	0	0	2,131	0	3,013
10,305	6,736	762	0	0	0	0	17,803
14,184	15,849	502	0	0	402	0	30,937
664	0	0	0	23,994	54,907	(7,250)	86,672
12,842	0	41	0	0	2,593	0	29,531
0	1,182	0	0	0	0	0	1,182
1,959	3,540	52	4,500	432	4,409	0	18,824
24,184	76,659	6,305	0	0	0	0	107,148
6,506	(51,300) † †	27	2,000	0	0	0	(42,767)
13,354	(19,325) † †	2,099	0	79,405	180,678	(3,050)	322,113
85,021	127,940	6,857	0	0	0	0	354,637
0	0	0	0	0	0	0	3,264
60,996	18,394	1,193	0	0	0	0	80,583
3,702	123	5	0	2,549	6,041	248,666 **	263,086
(903) † †	(1,889) † †	0	0	0	0	39,851 **	37,160
0	0	0	0	0	0	0	0
1,354	0	0	0	0	0	0	1,354
4,110	(6,008) † †	30	0	21,749	41,013	0	60,894
10,660	4,343	0	0	0	0	0	15,003
14,089	11,355	15,264	0	0	(1,191)	0	49,628
17,108	12,810	121	0	0	4,192	0	39,146
4,037	2,681	1,307	0	1,943	5,752	0	23,244

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 879 Delano	\$0	\$0	\$0	\$0	\$0
ISD # 881 Maple Lake	0	0	0	0	0
ISD # 882 Monticello	34,361	0	0	0	34,361
ISD # 883 Rockford	*	*	*	*	*
ISD # 885 St. Michael-Albertville	0	0	0	0	0
ISD # 891 Canby	0	0	0	0	0
ISD # 911 Cambridge-Isanti	40,394	0	0	0	40,394
ISD # 912 Milaca	0	0	0	0	0
ISD # 914 Ulen-Hitterdal	0	0	0	0	0
ISD # 916 N.E. Metro Intermediate Dist. 916	16,586	0	0	0	16,586
ISD # 917 Intermediate School District 917	14,622	0	0	0	14,622
ISD # 2071 Lake Crystal-Wellcome Memorial	0	0	0	0	0
ISD # 2125 Triton	9,372	0	0	0	9,372
ISD # 2134 United South Central	5,103	0	0	0	5,103
ISD # 2135 Maple River	21,229	0	0	0	0
ISD # 2137 Kingsland	2,951	0	0	0	2,951
ISD # 2142 St. Louis County	0	0	2,534	15,324	17,858
ISD # 2143 Waterville-Elysian-Morristown	3,483	0	7,337	0	10,819
ISD # 2144 Chisago Lakes	93,489	0	0	0	93,489
ISD # 2149 Minnewaska	344	0	0	0	344
ISD # 2154 Eveleth-Gilbert	0	0	0	0	0
ISD # 2155 Wadena-Deer Creek	17,177	0	0	0	17,177
ISD # 2159 Buffalo Lake-Hector	2,680	0	0	0	2,680
ISD # 2164 Dilworth-Glyndon-Felton	0	0	0	0	0
ISD # 2165 Hinckley-Finlayson	20,496	0	0	0	20,496
ISD # 2167 Lakeview	14,793	0	0	0	14,793
ISD # 2168 N.R.H.E.G.	8,843	0	0	0	8,843
ISD # 2169 Murray County Central	7,151	0	0	0	7,151
ISD # 2170 Staples-Motley	0	0	0	0	0
ISD # 2171 Kittson Central	2,459	0	0	0	2,459
ISD # 2172 Kenyon-Wanamingo	14,047	0	31,102	0	48,149
ISD # 2174 Pine River-Backus	80,115	0	10,000	0	90,115
ISD # 2176 Warren-Alvarado-Oslo	0	0	0	0	0
ISD # 2180 M.A.C.C.R.A. Y.	1,370	0	0	0	1,370
ISD # 2184 Luverne	*	*	*	*	*
ISD # 2190 Yellow Medicine East	0	0	0	0	0
ISD # 2198 Fillmore Central	0	0	0	0	0
ISD # 2215 Norman County East	75	0	0	0	75
ISD # 2310 Sibley East	0	0	0	0	0
ISD # 2311 Clearbrook-Gonvick	0	0	0	0	0
ISD # 2342 West Central Area	3,707	0	0	0	3,707
ISD # 2358 Tri-County	0	0	0	0	0
ISD # 2364 Belgrade-Brooten-Elrosa	999	0	0	0	999
ISD # 2365 G.F.W.	11,701	0	0	35,346	47,048
ISD # 2396 A.C.G.C.	0	0	0	0	0
ISD # 2397 LeSueur-Henderson	0	0	14,106	0	14,106
ISD # 2448 Martin County West	0	0	0	0	0
ISD # 2527 Norman County West	0	0	6,725	0	6,725
ISD # 2534 Bird Island-Olivia-Lake Lillian	0	0	0	0	0
ISD # 2536 Granada Huntley-East Chain	0	0	0	0	0
ISD # 2580 East Central	0	0	0	0	0
ISD # 2609 Win-E-Mac	2,436	0	0	0	2,436
ISD # 2683 Greenbush-Middle River	9,998	0	0	0	9,998

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty			
6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Recovered Losses & Costs	13 Total Reported Funds Expended
\$0	\$0	\$0	\$0	\$0	\$17,144	\$0	\$17,144
969	1,091	97	0	0	0	0	2,157
6,223	9,765	17,901	25,000	24,744	27,737	342,667 **	488,398
9,848	6,114	941	0	15,083	30,000	0	61,986
4,739	1,556	361	2,625	0	0	0	9,281
42,715	(5,330) † †	304	0	0	15,339	0	53,028
8,061	8,813	18,842	28,073	11,684	18,814	0	134,681
1,110	0	25	0	3,457	0	0	4,592
916	0	3,853	5,000	0	0	0	9,769
5,126	12,291	3,635	0	26,371	28,301	(2,500)	89,810
28,173	13,544	22,832	1,500	0	17,044	(4,636)	93,079
11,388	684	834	0	0	1,109	0	14,015
598	0	11	0	2,518	23,738	(5,816)	30,421
2,596	0	126	0	0	0	0	7,825
12,806	8,945	662	0	0	5,962	0	49,604
2,135	0	3,399	0	0	0	0	8,485
36,092	89,049	10,976	0	0	0	0	153,975
10,266	4,990	288	7,500	0	11,620	0	45,484
0	0	0	0	0	0	(49)	93,440
14,151	1,230	167	0	0	169	0	16,061
21,055	19,256	1,886	0	8,405	265	0	50,867
15,036	13,975	29	0	38	11,036	0	57,291
3,911	701	120	0	0	0	0	7,412
1,096	0	25	0	0	0	0	1,121
0	0	0	0	0	0	0	20,496
0	0	25	0	0	0	0	14,818
13,244	2,947	39	0	0	40,121	0	65,194
(8,551) † †	(2,900) † †	3,498	0	0	0	0	(802)
52,896	33,242	11,261	0	4,831	9,668	26,630 **	138,528
136	0	25	0	0	0	0	2,620
5,063	387	39	0	0	0	0	50,638
16,394	4,428	6,689	650	0	75	0	118,351
394	13	75	0	0	7,755	0	8,237
0	0	0	0	0	0	0	1,370
14,996	2,143	53	0	0	0	0	17,192
0	0	0	0	0	9,038	0	9,038
0	0	0	0	0	0	0	0
585	108	0	0	0	0	0	768
17,663	6,424	48	0	0	0	0	24,135
4,015	371	33	0	0	0	0	4,419
29,083	(82,599) † †	147	0	0	8,762	0	(40,900)
7,385	604	0	0	0	0	0	7,989
3,724	555	3	0	0	1,346	0	6,627
7,158	2,825	59	0	0	0	0	57,089
19,032	(1,119) † †	5,032	40,330	0	144	0	63,419
8,860	1,282	45	0	762	0	0	25,055
0	0	0	0	0	1,073	0	1,073
1,503	0	0	0	0	0	0	8,228
18,305	1,089	1,560	0	40	2,392	0	23,386
2,787	5,155	0	0	0	0	0	7,942
23,225	20,737	430	0	0	0	0	44,392
744	2,922	1,812	45,000	0	0	0	52,914
996	0	7,903	0	0	0	0	18,897

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 2687 Howard Lake-Waverly-Winsted	\$21,422	\$0	\$0	\$0	\$21,422
ISD # 2689 Pipestone-Jasper	0	0	0	0	0
ISD # 2711 Mesabi East	16,375	0	0	0	16,375
ISD # 2752 Fairmont Area Schools	1,300	0	0	1,300	1,300
ISD # 2753 Long Prairie-Grey Eagle	*	*	*	*	*
ISD # 2754 Cedar Mountain	0	0	0	0	0
ISD # 2758 Redwood Falls	0	0	0	0	0
ISD # 2759 Eagle Valley	800	0	0	0	800
ISD # 2805 Zumbrota-Mazeppa	*	*	*	*	*
ISD # 2835 Janesville-Waldorf-Pemberton	0	0	0	0	0
ISD # 2853 Lac Qui Parle Valley	0	0	0	0	0
ISD # 2854 Ada-Borup	351	0	0	0	351
ISD # 2856 Stephen-Argyle Central Schools	*	*	*	*	*
ISD # 2859 Glencoe-Silver Lake	420	0	0	0	420
ISD # 2860 Blue Earth Area Public School	6,120	0	0	0	6,120
ISD # 2884 Red Rock Central	16,398	0	0	0	16,398
ISD # 2886 Glenville-Emmons	6,348	0	0	0	6,348
ISD # 2887 Mcleod West Schools	7,457	0	0	0	7,457
ISD # 2888 Clinton-Graceville-Beardsley	21,416	0	0	0	21,416
ISD # 2889 Lake Park Audubon District	0	0	0	0	0
ISD # 2890 Renville County West	0	0	0	1,500	1,500
ISD # 2895 Jackson County Central	0	0	0	0	0
ISD # 4000 City Academy	*	*	*	*	*
ISD # 4001 Bluffview Montessori	0	0	0	0	0
ISD # 4003 New Heights Charter School	631	0	0	0	631
ISD # 4007 Minnesota New Country School	0	0	0	0	0
ISD # 4008 Pact Charter School	0	0	0	0	0
ISD # 4011 New Visions Charter School	*	*	*	*	*
ISD # 4014 Right Step Incorp.	*	*	*	*	*
ISD # 4015 Community of Peace Academy	0	0	0	0	0
ISD # 4017 Minnesota Transitions Charter Scho	*	*	*	*	*
ISD # 4018 Acorn Dual Language Comm. Academy	0	0	0	0	0
ISD # 4019 St. Paul Family Learning Center	0	0	0	0	0
ISD # 4020 Edison Charter School	*	*	*	*	*
ISD # 4023 Success Academy	*	*	*	*	*
ISD # 4025 Cyber Village Academy	0	0	0	0	0
ISD # 4027 Higher Ground Academy	0	0	0	0	0
ISD # 4029 New Spirit School	0	0	0	0	0
ISD # 4030 Odyssey Charter School	0	0	7,808	0	7,808
ISD # 4032 Harvest Prep School/Seed Academy	*	*	*	*	*
ISD # 4035 Concordia Creative Learning Academ	*	*	*	*	*
ISD # 4038 Sojourner Truth Academy	*	*	*	*	*
ISD # 4042 Twin Cities Academy	0	0	0	0	0
ISD # 4043 Math & Science Academy	0	0	0	0	0
ISD # 4044 Heart of the Earth Charter	0	0	0	0	0
ISD # 4048 Peaks-St.Cloud	0	0	0	0	0
ISD # 4053 North Lakes Charter School	0	0	0	0	0
ISD # 4055 Nerstrand Charter School	0	0	0	0	0
ISD # 4058 Schoolcraft Learning Community Cht	0	0	0	0	0
ISD # 4062 Family Academy Charter School	*	*	*	*	*
ISD # 4063 Fort Snelling Academy	0	0	0	0	0
ISD # 4065 Minnesota Business Academy Charter	0	0	0	0	0
ISD # 4066 Riverbend Academy Charter School	2,297	0	0	0	2,297

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty				
6	7	8	9	10	11	12	13	
Medical/ Rehab Payments	Indemnity Benefit Payments	Legal Fees, Costs & Expenses	Judgments & Settlements	Legal Fees, Costs & Expenses	Judgments & Settlements	Recovered Losses & Costs	Total Reported Funds Expended	
\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$21,507	
6,136	0	59	0	0	0	0	6,195	
68,540	56,877	1,272	0	0	0	0	143,064	
33,948	6,968	45	0	0	285	0	43,846	
5,056	0	342	0	0	0	0	5,398	
0	0	0	0	0	0	0	0	
6,315	0	25	0	0	0	0	6,340	
12,421	5,209	164	0	0	0	0	18,594	
3,352	1,525	5	0	0	0	0	4,882	
2,582	0	42	0	0	4,610	0	7,234	
0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	351	
196	0	25	0	0	0	0	221	
4,845	3,750	213	0	0	0	0	9,228	
7,617	24,227	14	0	550	350	0	38,878	
410	0	0	0	0	399	0	17,207	
2,139	48	0	0	0	0	0	8,535	
15,050	5,894	12	0	0	0	0	28,413	
3,758	3,777	4,446	0	0	0	0	33,397	
20,288	14,349	2,467	0	0	0	0	37,104	
424	0	0	0	23,430	39,347	0	64,701	
9,375	3,077	14	85	0	5,834	0	18,385	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
430	69	80	0	0	0	0	1,210	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
7,570	3,117	0	0	0	0	0	10,687	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
0	0	0	0	0	0	0	0	
0	0	0	0	0	14,972	(2,636)	12,336	
51	0	0	0	0	0	0	51	
0	0	0	0	0	0	0	0	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2,816	6,450	1,037	0	0	0	0	10,303	
0	0	0	0	0	0	0	0	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
0	0	0	0	0	0	0	7,808	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
0	128	70	0	0	0	0	198	
51	0	0	0	0	2,142	0	2,193	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
0	0	0	0	0	0	0	0	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 4067 Aurora Charter School	\$0	\$0	\$0	\$0	\$0
ISD # 4069 Mn Institute Of Technology Charter	*	*	*	*	*
ISD # 4070 Hope Academy Charter	0	0	0	0	0
ISD # 6065 Metropolitan Learning Alliance	0	0	0	0	0
ISD # 6067 Tri-District	0	0	0	0	0
ISD # 6069 West Metro Education District	*	*	*	*	*
ISD # 6072 Valley Crossing Community School	*	*	*	*	*
Total	\$6,002,072	\$4,984	\$1,154,711	\$247,589	\$7,389,827

† Figures have been rounded to the nearest dollar amount.

† † Negative numbers reflect subrogation or other recovery recorded during the reporting period. Recovery was sought and collected for money paid out in a prior reporting period. The recovery may be from complete subrogation or from other sources including contribution from other insurers, second injury fund and supplemental benefit reimbursements from the State of Minnesota, or reinsurance reimbursements. A negative amount results when recovery exceeds indemnity payments for the current reporting period

* No information was available as the OSA survey was not completed and returned.

** Positive numbers reflect an adjustment from a prior reporting period. Prior reported data overstated the amount of money recovered by the trust from reinsurance payments on behalf of the school district trust member.

*** ISD # 152 Moorhead reported criminal expenditures of \$4,984 to assist Clay County in prosecuting a matter involving a district employee.

N/A indicates that the school district was not covered by the insurance trust during the reporting period.

Workers' Compensation

Property/Casualty

Workers' Compensation				Property/Casualty			13 Total Reported Funds Expended
6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Recovered Losses & Costs	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	0	0	0	0	0	0	59
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$4,032,689	\$2,956,299	\$693,933	\$959,621	\$1,044,430	\$5,102,027	\$3,265,729	\$25,412,004

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APPENDIX

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JUDITH H. DUTCHER
STATE AUDITOR

STATE OF MINNESOTA

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TO: Counties
Cities of the First, Second, and Third Class
School Districts with Enrollment Exceeding 100 Students

FROM: Office of the State Auditor

DATE: December 2000

RE: **Survey of Local Government Expenditures for Legal Costs**

The Office of the State Auditor (OSA) is required to annually collect from counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, legal cost expenditure data. Minnesota Statutes, section 6.77, specifies that the OSA collect information about public funds used for legal costs in five areas: 1) for legal services to defend the entity from lawsuits; 2) to pay for voluntary settlements in claims against the entity; 3) to pay for judgments in a lawsuit; 4) for fees paid for outside counsel retainers; and 5) for fees paid for attorneys who perform work on criminal or prosecutorial matters.

In order to avoid double counting and achieve uniformity in reporting, please read the following sections, which describe what costs should and should not be reported. Please complete the survey and return it to the OSA in the enclosed envelope no later than **February 1, 2001**.

Costs All Entities Must Report

The law mandates that entities *report all amounts of public funds your entity directly expended for legal services, voluntary settlements, or judgments*. This includes any expenditure of public funds for the handling of a legal claim or lawsuit against your government entity, regardless of whether a lawsuit was filed, whether an attorney was used, or whether the claim was disputed. Reportable legal costs include amounts paid to city or county attorney offices for representation in handling claims or lawsuits, amounts paid as fees or retainers for private attorneys in handling claims or lawsuits not covered by insurance, and amounts paid for attorneys (including your city or county attorney) who work on criminal or prosecutorial matters.

Specific examples of legal expenditures include amounts paid directly by the government entity to defend, settle, or pay judgments in dram shop claims, pollution claims, special assessment challenges, federal claims, union grievances, unemployment claims, Title IX and special education claims, claims involving publicly-owned hospitals, nursing homes or airports, and any third-party claims for which insurance coverage was not available. Also report deductible amounts paid by the government entity and any settlement or judgment amounts not covered by an insurance trust or private insurance company.

Costs Paid by County, City or School District Insurance Trust

The OSA works with the Minnesota Counties Insurance Trust (MCIT), the League of Minnesota Cities Insurance Trust (LMCIT), and the Minnesota School Boards Association Insurance Trust (MSBAIT) to collect cost data. These organizations will report on behalf of all their county, city or school district members, amounts paid by the trusts for legal services to defend the entity, for voluntary settlements in claims against the entity, and for judgments in lawsuits. If your local government entity received insurance services from MCIT, LMCIT, or MSBAIT during the reporting period (July 1, 1999 to June 30, 2000), **do not report** any amounts the insurance trust paid on behalf of your entity.

Questions regarding cost data provided by the insurance trust on behalf of your government entity may be addressed to the following individuals:

Minnesota Counties Insurance Trust; Robyn Sykes; 651.224.3344
League of Minnesota Cities Insurance Trust; Thomas Grundhoefer; 651.281.1266
Minnesota School Boards Association Insurance Trust; John Sylvester; 800.324.4459

Costs Paid by a Private Insurance Company

Some local government entities arrange for private insurance coverage. If a private insurer handles or pays legal claims or judgments for your entity, **do not report** any amounts the private insurance provider paid on behalf of your entity.

Self-Insured Local Government Entities

Self-insured entities **must report** all expenditures of public funds relating to the handling of any legal claim or lawsuit against the government entity, regardless of whether a lawsuit was filed, whether an attorney was used, or whether the claim was disputed.

Criminal and Prosecutorial Costs

In prior surveys, some entities provided the entire county or city attorney budget or calculated some portion of it to express the entity's legal costs for criminal and prosecutorial matters. In response to Question #2, do not include or attempt to estimate the county or city attorney budget or any pro rata portion of the budget expended for criminal or prosecutorial costs. This data exists elsewhere and is not needed for this survey. Instead, counties and cities must only report direct expenditures for outside legal counsel who handle criminal or prosecutorial matters.

* * *

Questions regarding the completion of the survey may be addressed to Scott Simmons, Office of the State Auditor, at 651.297.3680.

SURVEY OF LOCAL GOVERNMENT EXPENDITURES FOR LEGAL COSTS

The legislature requires the Office of the State Auditor to collect information from counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, as to the expenditure of public funds for legal services, judgments in a lawsuit, or voluntary settlements in claims against local government entities. Please complete this survey to assist us in collecting the necessary information. The survey should be returned before **February 1, 2001**. Mail the completed survey to:

Office of the State Auditor
Government Information Division
Legal Cost Expenditure Report
525 Park Street, Suite 400
St. Paul, MN 55103

Name of government entity: _____

Independent School District # (if applicable): _____

Name of individual completing survey: _____

Title: _____

Address: _____

E-Mail: _____

Telephone: _____ - _____ - _____ Fax: _____ - _____ - _____

NOTE: If your entity received this survey and is *not* a county, city of the first, second, or third class, or school district with enrollment exceeding 100 students, please complete only the information on this page and **return the survey** with a written explanation of why your local government is not required to report.

NOTE: If your entity has not incurred any legal costs of the type required to be reported, simply report a zero (\$0) under Questions 1, 2, 3, and 4 and **return the survey**.

NOTE: If your entity received insurance services from the League of Minnesota Cities Insurance Trust (LMCIT), the Minnesota Counties Insurance Trust (MCIT), or the Minnesota School Boards Association Insurance Trust (MSBAIT) between July 1, 1999 and June 30, 2000, *do not* report any amounts paid on behalf of your local government entity by the insurance trust.

1. LEGAL SERVICES--CIVIL

The total amount of public funds expended for civil legal services to represent and defend the government entity in any legal claim or lawsuit. Include the direct cost of legal staff working on civil matters (e.g., amounts paid to a city attorney or county attorney for representing and defending your local government in a civil claim), and retainers and fees paid to outside counsel.

Total amount paid from July 1, 1999 through June 30, 2000: \$ _____

****School Districts - Skip to question #3; Cities & Counties - Please complete item #2 below.**

2. LEGAL SERVICES--CRIMINAL

The total amount of public funds expended for payment to outside legal counsel who handle criminal or prosecutorial matters in which the government entity is involved. Include all retainers and fees paid to outside counsel.

Total amount paid from July 1, 1999 through June 30, 2000: \$ _____

3. VOLUNTARY SETTLEMENTS

The total amount of public funds paid in voluntary settlements of legal claims or disputes against the local government entity. Include amounts actually paid in settlement of all claims regardless of whether a lawsuit was filed or is pending.

Total amount paid from July 1, 1999 through June 30, 2000: \$ _____

4. JUDGMENTS

The total amount of public funds paid in judgments in legal claims or lawsuits.

Total amount paid from July 1, 1999 through June 30, 2000: \$ _____

5. TOTAL PUBLIC FUNDS EXPENDED

Total amounts reported under Questions 1 – 4 and paid from July 1, 1999 to June 30, 2000:

\$ _____

Signature and title of individual completing form

Name of reporting entity

Date