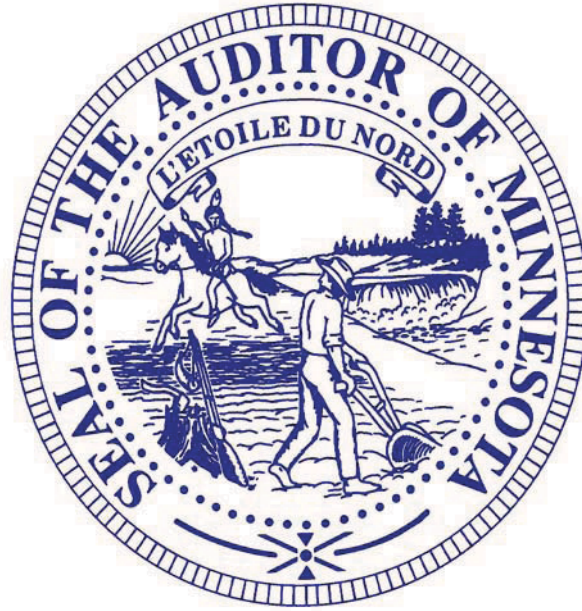


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota Special Districts

2013 Revenues, Expenditures, and Debt

For Fiscal Years Ended Between
July 1, 2013, and June 30, 2014

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of 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 - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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

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For Fiscal Years Ended Between
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August 27, 2015

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Scope and Methodology

This report provides financial information on the 540 special districts that provided financial information to the Office of the State Auditor for fiscal year 2013.¹ This report focuses exclusively on those special districts that are not component units of a primary local government.²

Special districts are local government units created or authorized by state law to perform specific duties or to provide specific services in a limited scope. Minnesota statutes authorize the creation of a variety of special districts. Some special districts are created through special legislation, while others are generally authorized by law but require approval by local electors or elected local officials. Many special districts have boards that are appointed by local and/or state officials, while others have elected board members, such as soil and water conservation districts.

Depending on the type of district and the authorizing legislation, special districts may levy property taxes and/or special assessments. When the primary sources of revenues for a special district are derived from taxes or intergovernmental revenues, the district generally accounts for its activities in governmental funds. In other instances, special districts function similarly to a private business and charge fees to cover the costs of providing the services. Special districts that operate in this manner account for their activities in enterprise funds.

Special districts in Minnesota end their fiscal years at different times. This report covers the special districts with fiscal years that ended between July 1, 2013, and June 30, 2014 (FY 2013). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts have a different fiscal year-end than those listed.

This report categorizes special districts into 28 functional categories such as airport commissions, hospital districts, and sanitation districts. Table 1 shows the 2013 distribution of the districts that reported their financial information to the Office of the State Auditor by type of district. Tables 2 through 5 provide a two-year summary of governmental fund revenues and expenditures, enterprise fund operations, and outstanding indebtedness.³ Tables 6 through 9 provide detailed 2013 financial data on special district governmental and enterprise funds, including outstanding debt.

¹The identified number of special districts in 2013 was 595. Of these, 55 either failed to report any financial information to the Office of the State Auditor, did not complete the required financial reporting form, or reported after the deadline. Of the 540 special districts in this report, 17 did not complete their reporting requirement but are included in the analysis because they submitted their financial reporting form. The financial information provided by these 17 districts could not be verified because the district did not provide a required financial statement or submitted it after the deadline. See Appendix 1 for a listing of the 55 special districts that failed to complete the required financial reporting form or provided no financial information to the Office of the State Auditor, and the 17 districts that did not provide their financial statements or submitted them after the deadline.

²An 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.

³While the summary tables provide information on the year-to-year changes, readers should note that there were 33 more districts that reported in 2013 than in 2012. In addition, some districts reported in 2013 but not in 2012, and some that reported in 2012 did not report in 2013. These factors limit the value of year-to-year comparisons and skew the comparisons in the tables.

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Executive Summary

- Special districts reported total governmental fund revenues of \$1.08 billion in 2013. The primary sources of revenues for special district governmental funds in 2013 were state grants (30 percent), taxes (30 percent), local grants (12 percent), charges for services (12 percent), and federal grants (11 percent), (pg. 6).
- Special districts reported total governmental expenditures of \$1.02 billion in 2013. Of this amount, \$820.0 million were current expenditures, \$106.9 million were capital expenditures, and \$97.4 million were debt service payments (pg. 8).
- In 2013, special district enterprise operations reported operating revenues of \$2.17 billion, operating expenses of \$2.61 billion, and operating losses of \$436.6 million (operating revenues minus operating expenses).⁴ In addition, special district enterprises had nonoperating revenues of \$627.8 million, nonoperating expenses of \$262.7 million, and a net loss of \$71.6 million. Nonoperating revenues include sources such as taxes, intergovernmental grants, and interest income (pg. 9).
- Special districts reported \$5.84 billion in governmental and enterprise fund outstanding long-term debt (bonds and other long-term debt) in 2013 (pg. 11).
- Of the 116 special districts that held long-term debt in 2013, three special districts accounted for \$4.13 billion, or 71 percent of the total outstanding long-term debt of special districts. The three special districts were the Metropolitan Airports Commission, the Metropolitan Council, and the Southern Minnesota Municipal Power Agency (pg. 11).

⁴Total excludes internal service funds that reflect interdepartmental billing.

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Overview

This report focuses on a type of government called special districts. Special districts are often created to address issues that extend beyond traditional local government boundaries. Common functional responsibilities include watershed management, solid waste management, and regional planning and development.

In 2013, 595 special districts were required to report financial information to the Office of the State Auditor. Of these districts, 55 did not comply with the request for financial information as required under Minn. Stat. §§ 6.74; 6.756; and 16c.05, subd. 5.

Table 1 below shows, by district type, the distribution of the 540 special districts that reported their financial information to the Office of the State Auditor in 2013.⁵

2013			
<u>Special District Type</u>	<u>Number of Districts</u>	<u>Special District Type</u>	<u>Number of Districts</u>
Airport Commissions	6	Power Agencies	4
Cable Commissions	7	Public Safety Authorities	35
Computing Consortiums	3	Recreation Authorities	4
Education Districts	21	Regional Development Commissions	10
Health/Human Services	19	Regional Railroad Authorities	4
Hospital Districts	16	Rural Water Systems	4
Housing and Redevelopment Authorities	90	Sanitation Districts	38
Joint Powers	2	Service Cooperatives	11
Lake Conservation Districts	3	Soil and Water Conservation Districts	85
Lake Improvement Districts	9	Solid Waste Commissions/Boards	6
Law Enforcement - Special Districts	7	Training Centers/Councils	2
Library Districts	14	Transit Commissions	7
Mental Health/Family Services Collaboratives	71	Watershed Districts	43
Port Authorities	1	Watershed Management Organizations	18

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. In contrast, special districts which operate as enterprise funds report income or losses and are generally expected to cover most of their costs through charging fees. Special districts may have both governmental fund activities as well as enterprise fund activities.

In 2013, special districts had total governmental fund revenues of \$1.08 billion and total governmental fund expenditures of \$1.02 billion. Special district enterprise funds reported operating revenues of \$2.17 billion and operating expenses of \$2.61 billion, resulting in operating losses of \$436.6 million (operating revenues minus operating expenses).

⁵The number of special districts reflects the total number of parent entities. For example, the Metropolitan Council is listed once as a Regional Development Commission. Its underlying enterprise funds, such as Metro Transit Bus and Metro Transit Light Rail, are not counted as separate special districts in this table. Table 8, starting on page 89, provides details on the enterprise funds of the special districts.

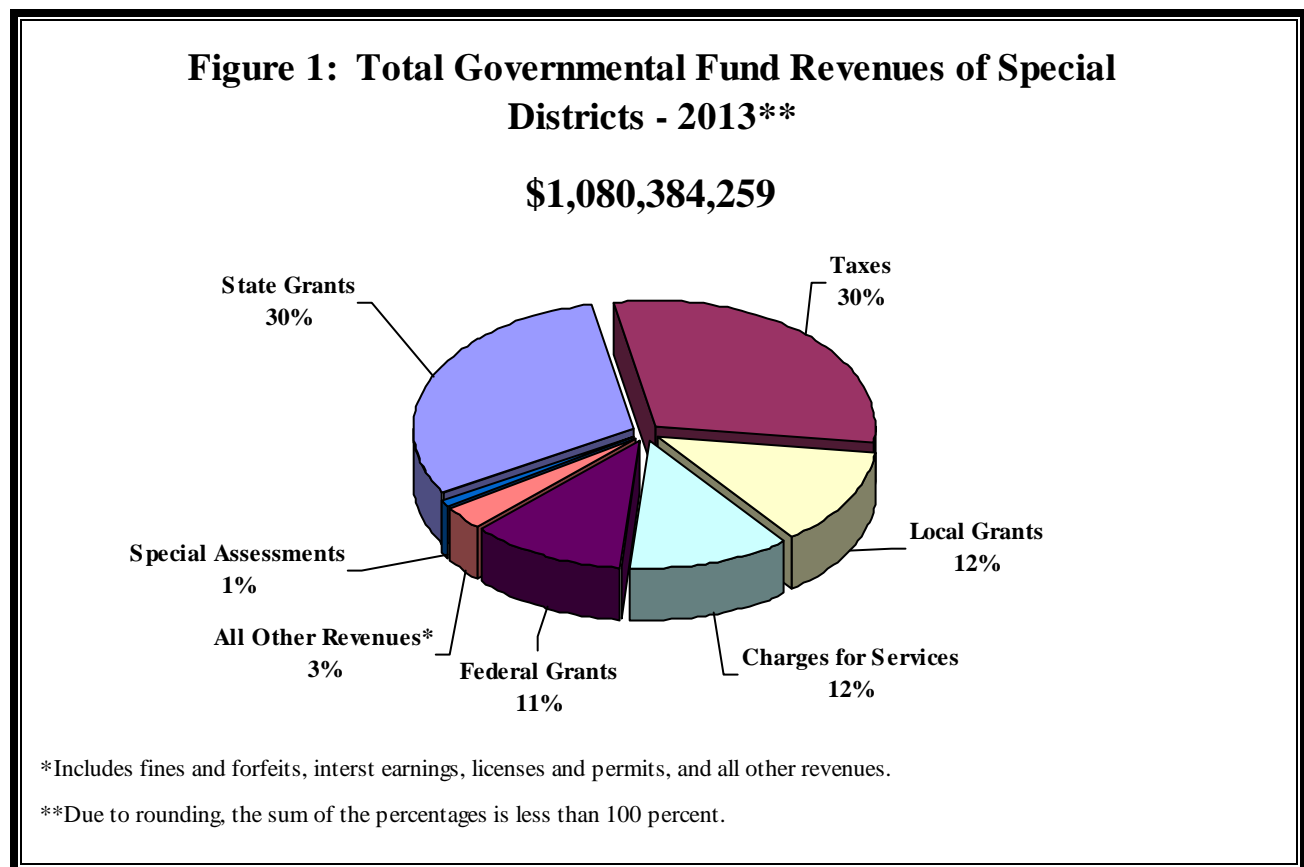
Governmental Funds

Revenues by Source

Special districts reported total governmental fund revenues of \$1.08 billion in 2013. The primary sources of revenues for special district governmental funds in 2013 were state grants (30 percent), taxes (30 percent), local grants (12 percent), charges for services (12 percent), and federal grants (11 percent).

With 33 more special districts reporting in 2013, total revenues increased 9 percent over 2012. The percentage of revenues derived from federal grants decreased from 14 to 11 percent, state grants increased from 27 percent to 30 percent, local grants increased from 10 percent to 12 percent. For the remaining categories of revenue, the share of total revenues showed little change between 2012 and 2013.

Figure 1 below shows the relative shares of special district total governmental revenues by source.⁶



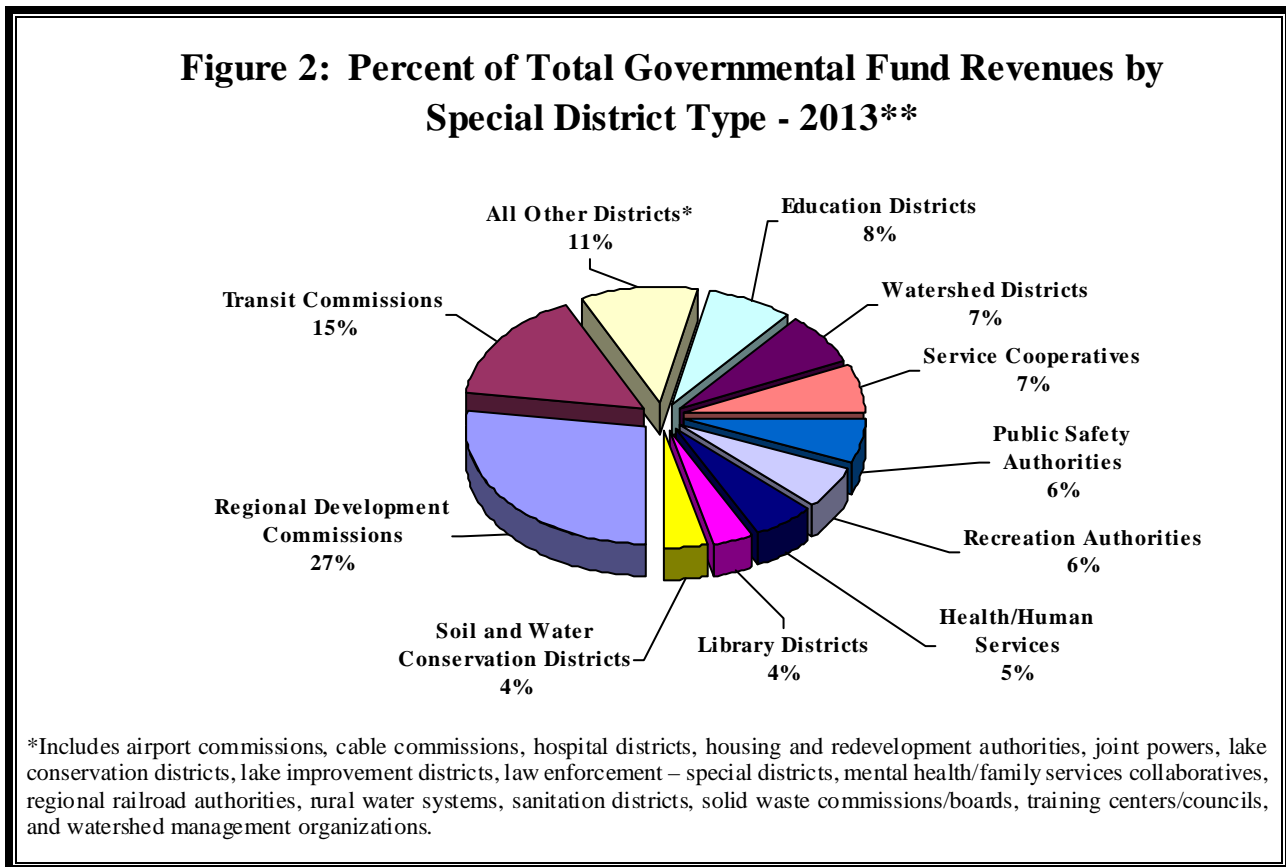
⁶For this analysis, the category “all other revenues” includes fines and forfeits, interest earnings, licenses and permits, and all other revenues. In Tables 2 and 6, these categories are presented separately.

Revenues by District Type

Overall, there are 375 special districts that have governmental funds (the other 165 districts have either only enterprise funds or showed no activity in 2013). Of these, 12 districts have revenues greater than \$10 million and account for 57 percent of all governmental fund revenues. Broken down further, the Metropolitan Council (regional development commission) and the Counties Transit Improvement Board (transit commission) alone account for 36 percent of total revenues.

When aggregated by type of district, regional development commissions (27 percent) and transit commissions (15 percent) receive the greatest amount of governmental fund revenues.

Figure 2 below shows total revenues by special district type.

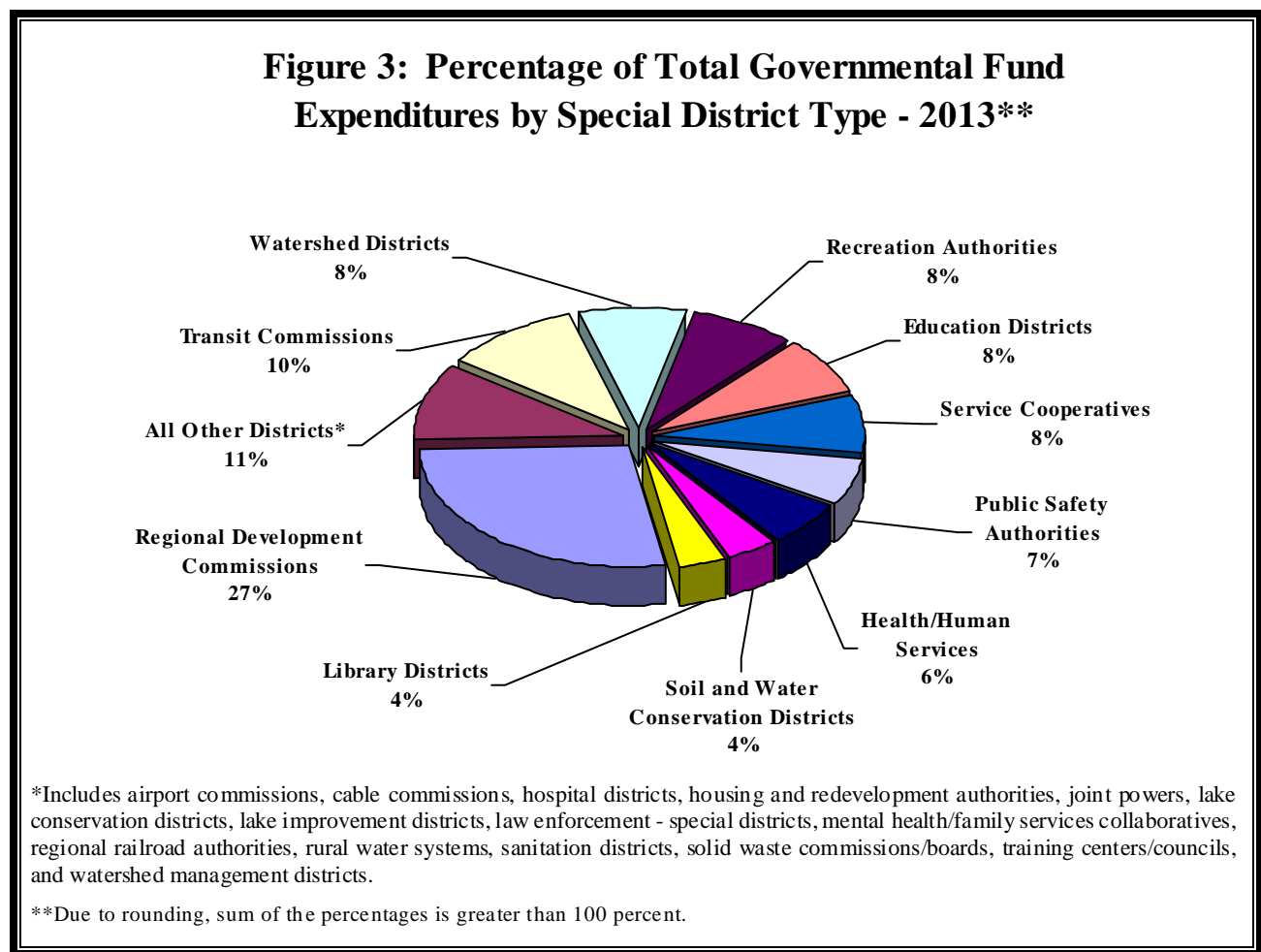


Expenditures by District Type

Special districts reported total governmental expenditures of \$1.02 billion in 2013. Of this amount, \$820 million were current expenditures, \$106.9 million were capital expenditures, and \$97.4 million were debt service payments.

Although there were 374 special districts with governmental fund expenditures, two districts accounted for 32 percent of total expenditures.⁷ The Metropolitan Council (regional development commission) accounted for 25 percent of total expenditures and the Three Rivers Park District (recreation authorities) accounted for 7 percent. The Metropolitan Council accounted for 93 percent of regional development commissions' total expenditures and the Three Rivers Park District accounted for 85 percent of recreation authorities' total expenditures.

Figure 3 below shows the percentage of total governmental fund expenditures by district type.



⁷The Briar Lake Improvement District had governmental fund revenues but no governmental fund expenditures.

Enterprise Funds

Revenues and Expenses by District Type

In 2013, special district enterprise operations reported operating revenues of \$2.17 billion, operating expenses of \$2.61 billion, and operating losses of \$436.6 million (operating revenues minus operating expenses).⁸ In addition, special district enterprises had nonoperating revenues of \$627.8 million, nonoperating expenses of \$262.7 million, and a net loss of \$71.6 million. Nonoperating revenues include sources such as taxes, intergovernmental grants, and interest income.

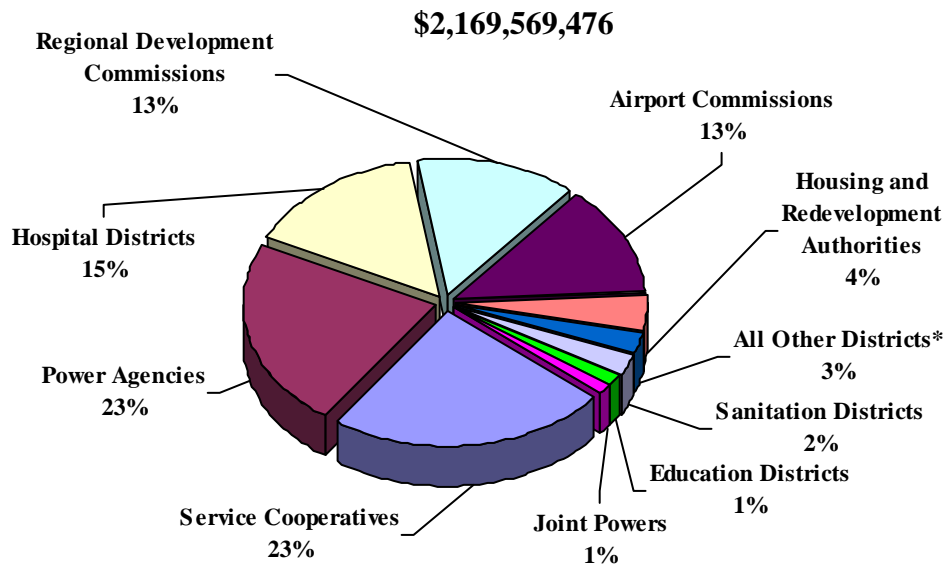
The operating losses of \$436.6 million reflect enterprises whose operating expenses exceeded what was collected in fee revenue. The special district enterprises primarily responsible for the losses were regional development commissions. In particular, the Metropolitan Council's enterprise operations posted combined operating losses of \$361.9 million. The Metropolitan Council has five enterprises: environmental services, housing and redevelopment authority, bus transit, commuter rail, and light rail.⁹ All of these enterprises posted operating losses, except environmental services. A significant portion of the operating losses was offset by nonoperating revenues from federal, state, and local government grants, but still left an overall net loss for these operations of \$106.8 million.

Figure 4 on the following page shows the distribution of enterprise fund operating revenues by district type, while Figure 5, also on the following page, shows the distribution of enterprise fund operating expenses by district type.

⁸Total excludes internal service funds that reflect interdepartmental billing.

⁹This report groups enterprises by the parent entity classification, not the enterprise fund function.

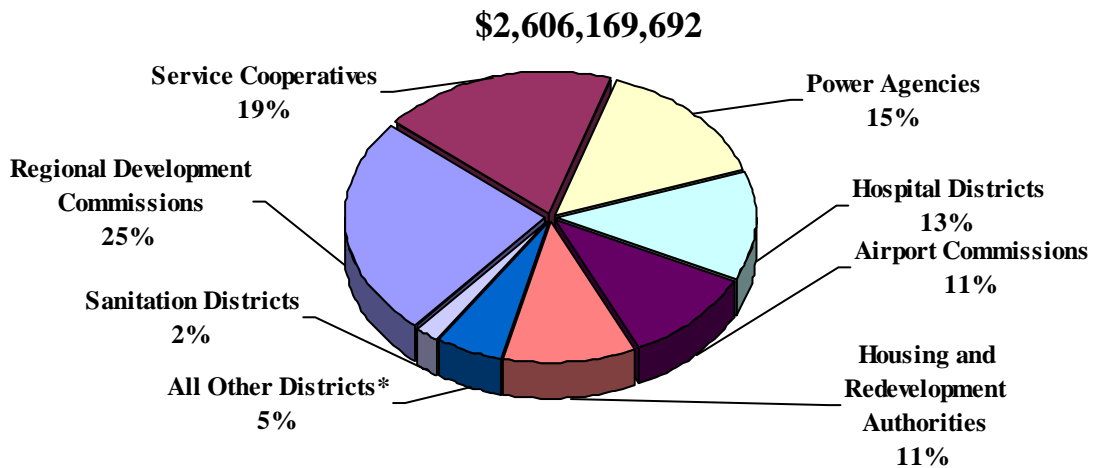
Figure 4: Special District Enterprise Funds Operating Revenues by District Type - 2013**



*Includes cable commissions, computing consortiums, health and human services districts, library districts, port authorities, public safety authorities, recreation authorities, rural water systems, solid waste commissions/boards, transit commissions, watershed districts, and watershed management organizations.

**Due to rounding, sum of the percentages is less than 100 percent.

Figure 5: Special District Enterprise Funds Operating Expenses by District Type - 2013**



*Includes cable commissions, computing consortiums, education districts, health and human services districts, joint powers, library districts, mental health/family services collaboratives, port authorities, public safety authorities, recreation authorities, rural water systems, solid waste commissions/boards, transit commissions, watershed districts, and watershed management organizations.

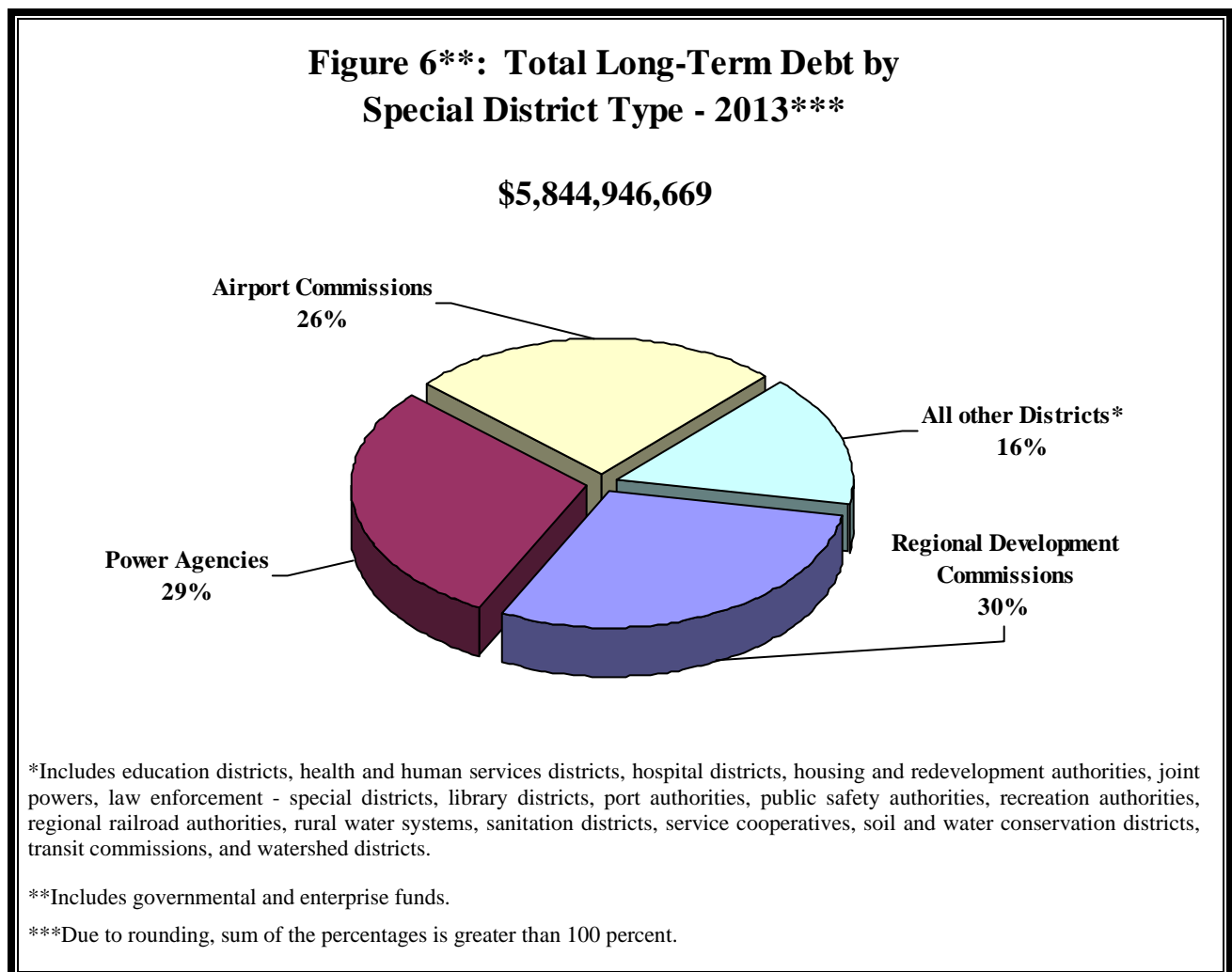
**Due to rounding, sum of the percentages is greater than 100 percent.

Long-Term Debt

Special districts reported \$5.84 billion in governmental and enterprise fund outstanding long-term debt (bonds and other long-term debt) in 2013. In comparison, counties had long-term debt of \$3.5 billion, while cities had \$9.3 billion in long-term debt in 2013. The totals for debt include both governmental and enterprise funds.

Of the 116 special districts that held long-term debt in 2013, three special districts accounted for \$4.13 billion, or 71 percent of the total outstanding long-term debt of special districts. The three special districts were the Metropolitan Airports Commission, the Metropolitan Council, and the Southern Minnesota Municipal Power Agency. One agency, the Metropolitan Council, accounted for \$1.74 billion, or 30 percent, of the total outstanding long-term debt of special districts in 2013.

Figure 6 below shows the distribution of long-term debt by special district type.



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APPENDIX 1

**LISTING OF SPECIAL DISTRICTS THAT FAILED
TO REPORT OR SUBMITTED INCOMPLETE REPORTS
TO THE OFFICE OF THE STATE AUDITOR**

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Appendix 1

Listing of Special Districts That Failed to Report or Submitted Incomplete Reports to the Office of the State Auditor - 2013

Failed to Report

Area II Minnesota River Basin Project, Inc.
 Blue Earth Soil and Water Conservation District
 Buffalo Ridge Regional Railroad Authority
 Cannon Falls Hospital District
 Chisholm Housing and Redevelopment Authority
 Clear Lake - Clearwater Joint Sewer Authority
 Cook County Soil and Water Conservation District
 Coon Lake Improvement District
 Crane Lake Water and Sanitary District
 Crookneck Lake Improvement District
 Delft Sanitary District
 East Central Minnesota Educational Cable Cooperative
 East Metro Integration District 6067
 East Polk Soil and Water Conservation District
 Eveleth-Virginia Airport Commission
 Fairmont Housing and Redevelopment Authority
 Fillmore County Family Services Collaborative
 Hennepin County Children's Mental Health Collaborative
 Hennepin Soil and Water Conservation District
 High Island Creek Watershed District
 Itasca Area Collaborative
 Joe River Watershed District
 Kandiyohi County City of Willmar Economic Development Commission
 Kittson-Marshall Rural Water System
 Knife Lake Improvement District
 Little McDonald - Paul - Kerbs Lake Improvement District
 Marshall-Polk Rural Water System
 McLeod Soil and Water Conservation District
 Middle Fork Crow River Watershed District
 Minneapolis-Saint Paul Housing Finance Board
 Moose Lake Housing and Redevelopment Authority

Nicollet Soil and Water Conservation District
 Norman County Children's Collaborative
 Northern Counties Land Use Coordinating Board
 Northwest Hennepin Family Services Collaborative
 Oakland Sanitation District
 Orono Health Communities/Healthy Youth Collaborative
 Park Rapids Housing and Redevelopment Authority
 Perham Hospital District
 Pope Soil and Water Conservation District
 Red Lake Children's Initiative Family Services Collaborative
 Rock Soil and Water Conservation District
 Saint Louis Park Family Services Collaborative
 Saint Louis Park Housing and Redevelopment Authority
 South Central Minnesota Emergency Medical Services Joint Powers
 SWCD Technical Service Area 6 South Central
 Tower and Breitung Wastewater Board
 United Hospital District of Faribault County
 Wabasha Soil and Water Conservation District
 Wadena Soil and Water Conservation District
 Wannaska Sanitary District
 Waseca Soil and Water Conservation District
 Watonwan Soil and Water Conservation District
 Westonka Healthy Community Collaborative
 Winona County Children's Collaborative

Incomplete Report (Data Included in Report)

Blue Earth City Housing and Redevelopment Authority
 Cedar Lake Improvement District
 Cottonwood County Family Services Collaborative
 Duluth Seaway Port Authority
 Edina Family Services Collaborative
 Hubbard County Family Services Collaborative
 Kanabec/Pine Community Health Services
 Koochiching Family Collaborative
 Pennington County Family Services Collaborative

Randolph-Hampton Fire District
 Shorewood Park Sanitary District
 Southeast Minnesota Regional Radio Board
 Southwest Regional Development Commission
 Stevens County Family Services Collaborative
 SWCD Technical Service Area 3 Northwest
 Todd County Collaborative for Children & Families
 Visions for Families and Communities

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APPENDIX 2
SPECIAL DISTRICT DESCRIPTIONS

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Appendix 2

Special District Descriptions

The Minnesota Legislature has authorized a variety of special districts or authorities that are considered special service districts.

Area Ambulance Districts - Created by special acts of the Legislature, these districts provide ambulance service to their areas. 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 powers 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.

Counties Transit Improvement Board - The CTIB was established April 1, 2010, under a joint powers agreement in accordance with Minn. Stat. § 297A.992. The CTIB is governed by an 11-member Board composed of two County Commissioner representatives appointed by each of the County Boards of Anoka, Dakota, Hennepin, Ramsey, and Washington Counties, and the Chair of the Metropolitan Council. Each county also appoints an alternate member. Its purpose is to facilitate investment in transitways, to collaboratively plan and develop policies for transit investments, to advocate for state and federal funding and transportation policies supportive of transitways, and to provide for public education and information. The Board is organized with a chair and a vice chair elected each year.

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 (HRAs) - 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 rents; 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/Family Services Collaboratives - A qualified family services collaborative includes a minimum of one school district, one county, one public health entity, one community action agency, and one Head Start grantee that 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, 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 family services 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.

In order to qualify as a local children's mental health collaborative, the representatives of the local system of care and specified nongovernmental entities must agree to establish a local children's mental health collaborative and develop an integrated service system, commit resources to providing services, and develop a plan to contribute funds. Some collaboratives merged family services and local children's mental health collaboratives.

Metropolitan Airports Commission - This agency was created by special legislation to 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 - This agency was created by the Minnesota Legislature primarily to coordinate planning and development and 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 issue bonds.

Metropolitan Mosquito Control District - This agency was created by the Minnesota Legislature. It provides service in the seven-county Minneapolis-St. Paul metropolitan area. An 18-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.

Minnesota Ballpark Authority - This authority was established in 2006 as a political subdivision of the State of Minnesota for the purpose of construction, operation, and maintenance of a ballpark for the Minnesota Twins baseball team in accordance with Minn. Stat. § 473. The Authority leases the stadium to the Minnesota Twins (for a 30-year period), oversees its operations, and participates

with the Twins in identifying and funding necessary capital repairs to the structure. The Minnesota Ballpark Authority Board includes two members appointed by the Governor, two members appointed by the Hennepin County Board of Commissioners, and one member appointed by the Minneapolis City Council.

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; a 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 set fees and issue bonds. The District may also determine the amount to be contributed by each participating government.

Power Agencies - These 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.

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 may be established by resolution adopted by the governing body of one or more counties, after application to the Secretary of State. The purpose of the authorities is to preserve and improve local freight or passenger rail service. 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 - These districts are authorized to acquire, construct, and improve agricultural development. 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 set charges for their services, levy special assessments, and receive state contributions and proceeds from tax increment financing.

Rural Water User Districts - Rural water user districts may be established to conserve, store, and distribute water 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.

Service Cooperatives - The primary purposes of service cooperatives are to perform planning on a regional basis and to provide those services that can be better provided by a service cooperative than by the members themselves. Examples of services offered include: administrative services, curriculum development, data processing, distance learning and other telecommunication services, community services, fiscal services and risk management programs, technology planning, training, support services, and cooperative purchasing services. A school district, city, county, or other governmental unit or nonprofit organization may belong to one or more service cooperatives.

A majority of the members of the board of directors must be current members of school boards of participating public school districts. Election of the school board members to the board of directors is by vote of all current school board members of participating public school districts, with each school board member having one vote. The remaining board members may be representatives at large appointed by the board members or elected as representatives by other participating agencies, such as cities, counties, or other governmental units.

Soil and Water Conservation Districts - Soil and water conservation districts are created by the Minnesota Board of Water and Soil Conservation Resources 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 - The Commissioner of the Minnesota Pollution Control Agency may establish solid waste management districts as public corporations and political subdivisions of the state and define the powers of such districts. Waste districts may be established and their powers and boundaries defined or altered by the Commissioner only after petition requesting the action jointly submitted by the governing bodies of petitioners comprising at least one-half of the counties partly or wholly within the district.

The district may construct, equip, develop, enlarge, improve, and operate solid waste facilities and services as it deems necessary and may negotiate contracts for the use of public or private facilities and services. The district may use, sell, or otherwise dispose of all of the products and energy produced by its facilities. A district may borrow money and incur indebtedness by issuing bonds and obligations.

Transit Commissions/Authorities - Transit commissions/authorities are established to provide public transportation. Transit authorities and commissions are generally and specifically authorized in Minnesota statutes. There were three created by statute, the St. Cloud Metropolitan Transit Commission, the Duluth Transit Authority, and the Metropolitan Transit Commission (MTC). The MTC was abolished in 1994 and its powers transferred to the Metropolitan Council. In addition, there are six independent transportation agencies based in outer-ring suburbs that formed in the late 1980's under state legislation that allowed communities to opt-out of the MTC and form their own transit authorities. Examples of these authorities include the Minnesota Valley Transit Authority (a joint powers agreement between the cities of Apple Valley, Burnsville, Eagan, and Rosemount in Dakota County, and Savage, Prior Lake and Shakopee in Scott County) and Southwest Transit (a joint powers agreement between Chanhassen, Chaska, and Eden Prairie).

Watershed Districts - General law authorizes the Minnesota Board of Water and Soil 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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SUMMARY TABLES

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Table 2
Summary of Governmental Fund Revenues
for Fiscal Years 2012 and 2013*

<u>Governmental Funds</u>	<u>2012 Amount</u>	<u>Percent of Total Revenues</u>	<u>2013 Amount</u>	<u>Percent of Total Revenues</u>	<u>2012/13 Percent Change</u>
REVENUES					
Taxes	\$312,141,741	31.5%	\$324,474,534	30.0%	4.0%
Special Assessments	10,564,854	1.1%	10,068,614	0.9%	-4.7%
Licenses and Permits	907,020	0.1%	992,361	0.1%	9.4%
Intergovernmental Revenues					
Federal Grants	134,491,422	13.6%	122,308,377	11.3%	-9.1%
State Grants	270,860,818	27.3%	327,303,423	30.3%	20.8%
Local Grants	<u>100,234,572</u>	10.1%	<u>133,491,983</u>	12.4%	33.2%
Total Intergovernmental Revenues	505,586,812	51.0%	583,103,783	54.0%	15.3%
Charges for Services	118,238,601	11.9%	130,077,082	12.0%	10.0%
Fines and Forfeits	1,331,459	0.1%	925,015	0.1%	-30.5%
Interest Earnings	6,792,580	0.7%	(2,783,550)	-0.3%	-141.0%
All Other Revenues	<u>35,958,853</u>	3.6%	<u>33,526,420</u>	3.1%	-6.8%
Total Revenues	<u>\$991,521,920</u>	100.0%	<u>\$1,080,384,259</u>	100.0%	9.0%
OTHER FINANCING SOURCES					
Borrowing	142,320,178		41,566,978		-70.8%
Other Financing Sources	4,266,133		5,691,195		33.4%
Transfers					
Enterprise Funds	403,897		600,000		48.6%
Governmental Funds	<u>15,139,078</u>		<u>11,400,308</u>		-24.7%
Total Revenues and Other Financing Sources	<u>\$1,153,651,206</u>		<u>\$1,139,642,740</u>		-1.2%

*This report includes special districts with fiscal years that end between July 1, 2013, and June 30, 2014 (FY 2013), as well as those with fiscal years ending between July 1, 2012, and June 30, 2013 (FY 2012). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts may have a fiscal year-end other than those listed.

Table 3
Summary of Governmental Fund Expenditures
for Fiscal Years 2012 and 2013*

Governmental Funds	2012 Amount	Percent of Total Expenditures	2013 Amount	Percent of Total Expenditures	2012/13 Percent Change
EXPENDITURES					
General Government					
Current Expenditures	\$11,070,298	1.0%	\$11,805,469	1.2%	6.6%
Capital Outlay	-	0.0%	30,692	0.0%	N/A
Public Safety					
Current Expenditures	64,291,418	6.0%	70,014,236	6.8%	8.9%
Capital Outlay	5,353,305	0.5%	3,518,494	0.3%	-34.3%
Streets and Highways					
Current Expenditures	88,992	0.0%	94,392	0.0%	6.1%
Capital Outlay	-	-	-	-	-
Sanitation					
Current Expenditures	8,554,857	0.8%	26,822,463	2.6%	213.5%
Capital Outlay	-	0.0%	522,141	0.1%	N/A
Health					
Current Expenditures	21,009,858	2.0%	25,609,171	2.5%	21.9%
Capital Outlay	1,655,565	0.2%	974,209	0.1%	-41.2%
Human Services					
Current Expenditures	49,178,806	4.6%	62,275,237	6.1%	26.6%
Capital Outlay	134,404	0.0%	210,078	0.0%	56.3%
Education					
Current Expenditures	128,220,784	12.0%	147,425,855	14.4%	15.0%
Capital Outlay	11,375,432	1.1%	9,079,866	0.9%	-20.2%
Libraries					
Current Expenditures	30,451,163	2.8%	36,817,891	3.6%	20.9%
Capital Outlay	265,883	0.0%	788,704	0.1%	196.6%
Parks and Recreation					
Current Expenditures	94,471,338	8.8%	100,162,326	9.8%	6.0%
Capital Outlay	11,269,486	1.1%	15,297,745	1.5%	35.7%
Housing and Redevelopment					
Current Expenditures	5,308,911	0.5%	6,414,991	0.6%	20.8%
Capital Outlay	2,208,877	0.2%	1,668,927	0.2%	-24.4%
Economic Development					
Current Expenditures	34,884,071	3.3%	32,880,264	3.2%	-5.7%
Capital Outlay	366,709	0.0%	1,139,180	0.1%	210.6%
Conservation of Natural Resources					
Current Expenditures	119,129,413	11.1%	112,871,670	11.0%	-5.3%
Capital Outlay	27,661,067	2.6%	24,687,126	2.4%	-10.8%
Transit					
Current Expenditures	274,517,590	25.7%	186,367,965	18.2%	-32.1%
Capital Outlay	45,313,642	4.2%	48,740,669	4.8%	7.6%
All Other					
Current Expenditures	28,727,589	2.7%	438,303	0.0%	-98.5%
Capital Outlay	2,579,433	0.2%	228,660	0.0%	-91.1%
Debt Service					
Principal	72,664,548	6.8%	74,892,900	7.3%	3.1%
Interest	19,088,328	1.8%	22,486,685	2.2%	17.8%
<i>Total Current Expenditures</i>	\$869,905,088	81.3%	\$820,000,233	80.1%	-5.7%
<i>Total Capital Outlay</i>	108,183,803	10.1%	106,886,491	10.4%	-1.2%
<i>Total Debt Service</i>	91,752,876	8.6%	97,379,585	9.5%	6.1%
Total Expenditures	\$1,069,841,767	100.0%	\$1,024,266,309	100.0%	-4.3%
OTHER FINANCING USES					
Other Financing Uses	8,814,357		33,576,695		280.9%
Transfers					
Enterprise Funds	25,815,018		39,468,960		52.9%
Governmental Funds	12,078,084		11,743,904		-2.8%
Total Expenditures and Other Financing Uses	\$1,116,549,226		\$1,109,055,868		-0.7%

*This report includes special districts with fiscal years that end between July 1, 2013, and June 30, 2014 (FY 2013), as well as those with fiscal years ending between July 1, 2012, and June 30, 2013 (FY 2012). A special district's fiscal year may end September 30, December 31, March 31, or June 30, and a few special districts may have a fiscal year-end other than those listed.

Table 4
Enterprise Fund Operations
for Fiscal Years 2012 and 2013

	2012	2013	2012/13 Percent Change
Statement of Operations			
Operating			
Revenues	\$2,017,594,726	\$2,169,569,476	7.5%
Expenses	2,453,362,231	2,606,169,692	6.2%
Income/(Loss)	(\$435,767,505)	(\$436,600,216)	-0.2%
Nonoperating			
Revenues	644,058,093	627,760,093	-2.5%
Expenses	215,702,559	262,718,366	21.8%
Net Income/(Loss)	(\$7,411,971)	(\$71,558,489)	-865.4%
Additional Information			
Taxes	\$10,944,262	\$9,994,800	-8.7%
Federal Grants	237,324,501	389,682,214	64.2%
State Grants	25,185,232	245,462,409	874.6%
Local Grants	7,512,558	111,852,143	1388.9%
Transfer Out	6,597,546	5,026,472	-23.8%
Transfers In	28,200,924	43,572,336	54.5%
Capital Outlay	800,519,579	808,802,190	1.0%
Borrowing	870,553,766	228,564,961	-73.7%
Debt Service			
Interest	158,705,385	178,636,979	12.6%
Principal	601,398,495	308,319,002	-48.7%

Table 5
Summary of Special Districts Indebtedness
for Fiscal Years 2012 and 2013

Type of Debt	2012	2013	2012/13 Percent Change
General Obligation Bonds	\$1,368,062,750	\$1,269,536,637	-7.2%
Revenue Tax Increment Bonds	5,499,581	4,561,668	-17.1%
Special Assessment Bonds	1,350,008	1,175,505	
General Obligation Revenue Bonds	102,674,299	105,822,865	3.1%
Revenue Bonds	3,386,539,143	3,329,555,297	-1.7%
All Other Bonds	<u>735,900</u>	<u>203,572</u>	-72.3%
Total Bonded Indebtedness	<u>\$4,864,861,681</u>	<u>\$4,710,855,544</u>	-3.2%
Other Long-Term Debt	<u>1,073,154,618</u>	<u>1,134,091,125</u>	5.7%
Total Long-Term Debt	<u><u>\$5,938,016,299</u></u>	<u><u>\$5,844,946,669</u></u>	-1.6%
Short-Term Debt	\$40,648,805	\$70,762,453	74.1%
Refunding Bonds*	624,848,369	1,485,784,453	137.8%

*This line is provided for additional information. Refunding bonds are also included as part of the individual bond totals above.

CLASSIFICATION TABLES

**REVENUES, EXPENDITURES, AND DEBT
GOVERNMENTAL AND ENTERPRISE FUNDS**

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Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Airport Commissions																	
Baudette-Lake of the Woods County Airport Commission	---	---	---	218,163	19,018	63,000	300,181	11,524	---	4	4,833	316,542	---	---	---	---	316,542
District Type Total	---	---	---	218,163	19,018	63,000	300,181	11,524	---	4	4,833	316,542	---	---	---	---	316,542
Cable Commissions																	
Central Saint Croix Valley Joint Cable Communications Commission	448,110	---	---	---	---	16,800	16,800	14,393	---	2,575	4,942	486,820	---	---	---	---	486,820
Forest Lake Cable Commission	150,565	---	---	---	---	---	---	---	---	---	12,018	162,583	---	---	---	---	162,583
Lake Minnetonka Communications Commission	719,096	---	---	---	---	---	---	---	422	8,240	727,758	---	---	---	---	---	727,758
Northern Dakota County Cable Communications Commission	1,035,313	---	---	---	---	---	---	---	1,784	29,604	1,066,701	---	---	---	---	---	1,066,701
Northwest Suburbs Cable Commission	4,749,089	---	---	---	5,532	---	5,532	---	---	(784)	10,121	4,763,958	---	---	---	---	4,763,958
Quad Cities Cable Communications Commission	1,440,610	---	---	---	---	54,285	54,285	---	---	124	16,482	1,511,501	---	---	---	---	1,511,501
Ramsey/Washington Counties Suburban Cable Communication Commission	1,663,784	---	---	---	---	1,317,111	1,317,111	5,525	---	5,545	8,113	3,000,078	---	---	---	---	3,000,078
District Type Total	10,206,567	---	---	---	5,532	1,388,196	1,393,728	19,918	---	9,666	89,520	11,719,399	---	---	---	---	11,719,399
Education Districts																	
6004 - Freshwater Education District	---	---	---	2,136,829	1,361,215	4,311,179	7,809,223	---	---	578	205,931	8,015,732	---	---	---	---	8,015,732
6009 - Saint Croix River Education District	---	---	---	1,966,443	14,319	---	1,980,762	3,383,172	---	1,480	---	5,365,414	---	---	---	---	5,365,414
6012 - Zumbro Education District	---	---	---	2,243,310	1,911,305	---	4,154,615	1,697,043	---	349	---	5,852,007	---	---	---	---	5,852,007
6013 - Hiawatha Valley Education District	---	---	---	2,702,283	1,947,486	---	4,649,769	2,778,930	---	702	---	7,429,401	---	---	---	---	7,429,401

*The entity completed the Office of the State Auditor's financial reporting form but did not provide an audited or unaudited financial statement as required. As a result, the data for the entity is included, but has not been reviewed.

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
6014 - Runestone Area Education District	---	---	---	62,359	137,608	---	199,967	2,252,305	---	283	---	2,452,555	---	---	---	---	2,452,555
6018 - Minnesota River Valley Education District	---	---	---	464,471	525,483	---	989,954	1,498,591	---	2,074	---	2,490,619	---	---	---	---	2,490,619
6026 - West Central Education District	---	---	---	927,777	741,926	---	1,669,703	1,342,504	---	879	---	3,013,086	---	---	---	---	3,013,086
6027 - Minnesota Valley Education District	---	---	---	1,242,173	1,828,164	132,506	3,202,843	2,142,420	---	---	---	5,345,263	---	---	---	---	5,345,263
6049 - River Bend Education District	---	---	---	1,521,093	1,637,418	---	3,158,511	2,010,073	---	6,675	73,128	5,248,387	---	20	---	---	5,248,407
6051 - Goodhue County Education District	---	---	---	1,673,609	2,481,487	611,674	4,766,770	3,520,982	---	1,509	99,807	8,389,068	---	---	---	---	8,389,068
6074 - Central Minnesota Joint Powers District	---	---	---	---	---	1,825,538	1,825,538	---	---	---	---	1,825,538	---	---	---	---	1,825,538
6076 - Northland Learning Center	---	---	---	2,330,419	1,935,893	2,447,165	6,713,477	---	---	1,896	2,997	6,718,370	---	---	---	17,019	6,735,389
6383 - Benton-Stearns Education District	---	---	---	2,658,864	2,074,767	---	4,733,631	1,314,730	---	441	28,273	6,077,075	---	---	---	5,614	6,082,689
6979 - Mid-State Education District	---	---	---	809,284	1,585,107	---	2,394,391	1,320,623	---	252	348,520	4,063,786	---	---	---	---	4,063,786
Fergus Falls Area Special Education Cooperative No. 935	---	---	---	1,314,763	1,754,176	---	3,068,939	2,027,180	---	415	12,595	5,109,129	---	---	---	---	5,109,129
Infinity	---	---	---	---	---	---	---	---	---	39	493,938	493,977	---	---	---	---	493,977
Midwest Special Education Cooperative	---	---	---	771,363	---	36,571	807,934	403,515	---	47	---	1,211,496	---	---	---	---	1,211,496
Northwest Suburban Integration School District #6078	---	---	---	---	---	---	---	1,375,283	---	1,460	---	1,376,743	---	---	---	---	1,376,743
Southern Minnesota Special Services Co-op District No. 870	---	---	---	512,284	572	158,032	670,888	---	---	---	---	670,888	---	---	---	---	670,888

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Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Wasioja Education Technology Cooperative	---	---	---	158,640	42,906	---	201,546	210,588	---	2,515	---	414,649	---	---	---	---	414,649
District Type Total	---	---	---	23,495,964	19,979,832	9,522,665	52,998,461	27,277,939	---	21,594	1,265,189	81,563,183	---	20	---	22,633	81,585,836
Health/Human Services																	
Aitkin-Itasca-Koochiching Community Health Board	---	---	---	682,408	543,576	340	1,226,324	---	---	---	---	1,226,324	---	---	---	---	1,226,324
Brown-Nicollet Community Health Services	---	---	216,069	512,421	334,894	---	847,315	21,255	---	873	66,102	1,151,614	---	---	---	---	1,151,614
Carlton, Cook, Lake, and Saint Louis County Community Health Board	---	---	---	3,616,266	1,972,436	---	5,588,702	---	---	---	17,291	5,605,993	---	---	---	---	5,605,993
Horizon Community Health Board	---	---	---	725,809	867,558	---	1,593,367	7,333	---	---	62,035	1,662,735	---	---	---	---	1,662,735
Human Services of Faribault and Martin Counties	---	---	68,342	2,757,270	3,391,030	5,000,320	11,148,620	1,113,487	---	5,036	464,012	12,799,497	32,580	---	---	---	12,832,077
Kanabec/Pine Community Health Services*	---	---	---	1,244,647	405,667	---	1,650,314	---	---	---	---	1,650,314	---	---	---	---	1,650,314
Meeker-McLeod-Sibley Community Health Services	---	---	---	1,270,471	888,683	---	2,159,154	---	---	---	6,000	2,165,154	---	---	---	---	2,165,154
North Country Community Health Service	---	---	---	1,635,801	921,929	---	2,557,730	13,318	---	---	851	2,571,899	---	---	---	---	2,571,899
Region 4 South Mental Health Consortium	---	---	---	---	1,038,965	---	1,038,965	773,425	---	---	---	1,812,390	---	---	---	---	1,812,390
Southwest Health and Human Services	---	---	---	5,327,822	6,177,227	10,049,868	21,554,917	2,019,550	---	(51,781)	560,447	24,083,133	---	2,534,719	---	---	26,617,852
Southwestern Minnesota Adult Mental Health Consortium	---	---	---	---	3,047,444	---	3,047,444	---	---	7,318	---	3,054,762	---	---	---	---	3,054,762
Supporting Hands Nurse Family Partnership	---	---	---	218,943	---	484,100	703,043	208,811	---	---	---	911,854	---	---	---	---	911,854
District Type Total	---	---	284,411	17,991,858	19,589,409	15,534,628	53,115,895	4,157,179	---	(38,554)	1,176,738	58,695,669	32,580	2,534,719	---	---	61,262,968

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Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Hospital Districts																	
East Lake Clinic District	29,959	---	---	---	3	---	3	---	---	478	---	30,440	---	---	---	---	30,440
New River Medical Center	772	---	---	---	---	---	---	---	---	26,801	1,400,022	1,427,595	---	---	---	---	1,427,595
North Suburban Hospital District	1,748,062	---	---	---	64	---	64	---	---	5,950	39,656	1,793,732	---	---	---	50,000	1,843,732
Roseau Area Hospital District	---	---	---	---	---	---	---	---	---	9,407	---	9,407	---	---	---	---	9,407
District Type Total	1,778,793	---	---	---	67	---	67	---	---	42,636	1,439,678	3,261,174	---	---	---	50,000	3,311,174
Housing and Redevelopment Authorities																	
Beltrami County Housing and Redevelopment Authority	---	---	---	---	24,742	---	24,742	1,927,196	---	4,986	49,102	2,006,026	1,383	---	---	---	2,007,409
Blue Earth City Housing and Redevelopment Authority*	---	---	---	455,537	---	---	455,537	146,791	---	679	8,237	611,244	---	---	---	---	611,244
Canby Housing and Redevelopment Authority	130	---	---	488,313	---	---	488,313	96,146	---	2,262	21,391	608,242	---	---	---	---	608,242
Duluth Housing and Redevelopment Authority	988,518	---	---	2,022,181	---	---	2,022,181	---	---	17,040	1,274,377	4,302,116	---	784,879	---	66,835	5,153,830
Hubbard County Housing and Redevelopment Authority	230,043	---	---	---	128,967	---	128,967	264,432	---	1,769	---	625,211	---	---	---	---	625,211
Lincoln County Housing and Redevelopment Authority	62,320	---	---	45,774	1,539	---	47,313	---	---	1,540	4,869	116,042	---	---	---	---	116,042
Princeton Housing and Redevelopment Authority	---	---	---	85,254	---	---	85,254	158,920	---	5,260	---	249,434	---	---	---	---	249,434
Virginia Housing and Redevelopment Authority	55,821	---	---	362,878	---	5,000	367,878	---	---	816	---	424,515	---	---	---	---	424,515

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Table 6
Classification of Governmental Fund Revenues
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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Wadena Housing and Redevelopment Authority	16,825	---	---	---	---	---	---	10,437	---	4,538	16,560	48,360	---	---	---	---	48,360
District Type Total	1,353,657	---	---	3,459,937	155,248	5,000	3,620,185	2,603,922	---	38,890	1,374,536	8,991,190	1,383	784,879	---	66,835	9,844,287
Joint Powers																	
Suburban Rate Authority	---	70,800	---	---	---	---	---	---	---	---	---	70,800	---	---	---	---	70,800
District Type Total	---	70,800	---	---	---	---	---	---	---	---	---	70,800	---	---	---	---	70,800
Lake Conservation Districts																	
Lake George Improvement District	---	22,915	---	---	4,710	5,500	10,210	---	---	---	896	34,021	---	---	---	---	34,021
Lake Minnetonka Conservation District	---	---	110,382	---	35,146	348,046	383,192	---	55,611	3,850	43,314	596,349	---	---	---	25,000	621,349
White Bear Lake Conservation District	---	74,420	20,605	---	10,200	---	10,200	---	123	51	158	105,557	---	---	---	---	105,557
District Type Total	---	97,335	130,987	---	50,056	353,546	403,602	---	55,734	3,901	44,368	735,927	---	---	---	25,000	760,927
Lake Improvement Districts																	
Briar Lake Improvement District	---	---	---	---	---	---	---	---	---	418	---	418	---	---	---	---	418
Cedar Lake Improvement District*	---	41,528	---	---	---	---	---	---	---	---	320	41,848	---	---	---	---	41,848
Lake Charlotte Improvement District	---	12,595	---	---	---	---	---	---	---	---	1,558	14,153	---	---	---	---	14,153
Lake Pulaski Improvement District	72,229	---	---	---	---	---	---	---	---	---	4,382	76,611	---	---	---	---	76,611
Maple Lake Improvement District	---	---	---	---	51,283	---	51,283	---	---	21	14,032	65,336	---	---	---	---	65,336
Otter Tail County Pine Lakes Improvement District	32,543	---	---	---	3,372	---	3,372	---	---	19	---	35,934	---	---	---	---	35,934

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District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Pelican Group of Lakes Improvement District	119,105	---	---	---	19,665	---	19,665	---	---	78	150	138,998	---	---	---	---	138,998
Sullivan Lake Improvement District	---	8,130	---	---	---	---	---	---	---	11	11,976	20,117	---	---	---	---	20,117
Union - Lake Sarah Lake Improvement District	---	---	---	---	---	---	---	---	---	414	26	440	---	---	---	---	440
District Type Total	223,877	62,253	---	---	74,320	---	74,320	---	---	961	32,444	393,855	---	---	---	---	393,855
Law Enforcement - Special Districts																	
Amboy/Vernon Center Police Department	---	---	---	---	11,654	116,608	128,262	---	1,753	797	3,303	134,115	---	---	---	---	134,115
Centennial Lakes Police Department	---	---	---	---	19,797	2,138,442	2,158,239	1,538	17,959	90	34,885	2,212,711	---	7,500	---	---	2,220,211
Lakes Area Police District	---	---	---	9,084	90,962	60,000	160,046	1,290,757	42,332	53	21,297	1,514,485	---	5,490	---	74,803	1,594,778
Northwest Metro Drug Task Force	---	---	---	---	76,432	---	76,432	---	100,062	---	---	176,494	---	580	---	---	177,074
Sherburn-Welcome Police Department	---	---	---	---	25,948	287,825	313,773	---	---	119	2,631	316,523	---	---	---	---	316,523
South Lake Minnetonka Police Department	---	---	---	---	126,862	6,838	133,700	2,578,526	39,516	4,987	48,550	2,805,279	---	---	---	184,200	2,989,479
West Hennepin Public Safety Department	---	---	---	20,000	68,385	---	88,385	1,325,797	---	---	77,611	1,491,793	---	---	---	25,030	1,516,823
District Type Total	---	---	---	29,084	420,040	2,609,713	3,058,837	5,196,618	201,622	6,046	188,277	8,651,400	---	13,570	---	284,033	8,949,003
Library Districts																	
Arrowhead Library System	---	---	---	---	1,944,442	1,225,089	3,169,531	120,854	---	4,153	193,149	3,487,687	---	---	---	---	3,487,687
East Central Regional Library District	---	---	---	---	834,320	2,044,631	2,878,951	476,994	74,439	1,455	99,106	3,530,945	---	---	---	---	3,530,945

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Great River Regional Library District	6,420,509	---	---	---	2,420,673	---	2,420,673	---	524,425	21,350	120,480	9,507,437	---	---	---	---	9,507,437
Kitchigami Regional Library	---	---	---	---	1,024,934	1,770,187	2,795,121	103,786	---	34,983	---	2,933,890	---	---	---	---	2,933,890
Lake Agassiz Regional Library	2,211,930	---	---	---	760,656	19,416	780,072	122,578	---	(10,999)	18,540	3,122,121	---	---	---	---	3,122,121
Metropolitan Library Service Agency	---	---	---	85,500	7,110,896	---	7,196,396	---	---	8,689	57,576	7,262,661	---	---	---	---	7,262,661
Northwest Regional Library	---	---	---	---	474,473	693,149	1,167,622	7,283	10,822	2,394	25,671	1,213,792	---	---	---	---	1,213,792
Pioneer Land Library Systems	---	---	---	---	550,488	3,226,140	3,776,628	83,382	---	(20,414)	1,187,601	5,027,197	---	---	---	---	5,027,197
Plum Creek Library System	---	---	---	---	492,125	238,870	730,995	257,023	---	---	3,444	991,462	---	---	---	---	991,462
Traverse des Sioux Library System	---	---	---	---	1,514,169	---	1,514,169	388,729	---	269	---	1,903,167	---	---	---	---	1,903,167
Viking Library System	---	---	---	---	752,705	862,580	1,615,285	34,555	---	1,159	23,552	1,674,551	---	---	---	---	1,674,551
Waseca-LeSueur Library System	---	---	---	---	17,057	710,707	727,764	---	---	1,025	35,940	764,729	---	---	---	---	764,729
District Type Total	8,632,439	---	---	85,500	17,896,938	10,790,769	28,773,207	1,595,184	609,686	44,064	1,765,059	41,419,639	---	---	---	---	41,419,639
Mental Health/Family Services Collaboratives																	
3 Counties for Kids	---	---	---	74,463	---	---	74,463	---	---	2,619	---	77,082	---	---	---	---	77,082
Aitkin County Family Services Collaborative	---	---	---	63,865	---	---	63,865	---	---	572	---	64,437	---	---	---	---	64,437
Anoka County Children & Family Council Collaborative	---	---	---	720,678	---	---	720,678	---	---	1,510	5,570	727,758	---	---	---	---	727,758
Becker County Children's Initiative	---	---	---	---	191,789	---	191,789	---	---	---	---	191,789	---	---	---	---	191,789

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Beltrami Area Service Collaborative	---	---	---	499,415	70,000	108,981	678,396	---	---	509	265,055	943,960	---	---	---	---	943,960
Benton Children's Mental Health Collaborative	---	---	---	119,126	7,049	---	126,175	4,190	---	362	---	130,727	---	---	---	---	130,727
Big Stone County Family Services Collaborative	---	---	---	69,262	---	---	69,262	---	---	358	---	69,620	---	---	---	---	69,620
Carlton County Children and Family Services Collaborative	39,862	---	---	300,554	1,453	57,897	359,904	144,203	---	2,100	65,582	611,651	---	---	---	---	611,651
Cass County/Leech Lake Reservation Children's Initiative	---	---	---	207,175	12,500	63,575	283,250	---	---	296	5,878	289,424	---	---	---	---	289,424
Chippewa Care Collaborative	---	---	---	51,815	---	1,800	53,615	---	---	70	---	53,685	---	---	---	---	53,685
Chisago County Children's Cabinet Collaborative	---	---	---	---	141,127	---	141,127	---	---	268	---	141,395	---	---	---	---	141,395
Clay County Joint Powers Collaborative	---	---	---	184,190	---	---	184,190	---	---	2,397	46,851	233,438	---	---	---	---	233,438
Cottonwood County Family Services Collaborative*	---	---	---	32,256	---	20,000	52,256	---	---	---	55,993	108,249	---	---	---	---	108,249
Crow Wing County Family Services Collaborative	---	---	---	443,706	---	335,948	779,654	---	---	13,640	11,500	804,794	---	---	---	---	804,794
Dakota County Family Services Collaborative	---	---	---	355,062	---	---	355,062	---	---	---	---	355,062	---	---	---	---	355,062
Dodge County Family Services Collaborative	---	---	---	126,772	---	---	126,772	---	---	180	2,560	129,512	---	---	---	---	129,512
Douglas County Children's Mental Health Collaborative	---	---	---	176,965	---	---	176,965	---	---	---	---	176,965	---	---	---	---	176,965
Duluth Area Family Services Collaborative	---	---	---	---	419,887	---	419,887	---	---	143	---	420,030	---	---	---	---	420,030
Edina Family Services Collaborative*	---	---	---	---	316,085	---	316,085	---	---	---	---	316,085	---	---	---	---	316,085

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Families First-Children's and Family	---	---	---	92,041	---	---	92,041	---	---	513	4,340	96,894	---	---	---	---	96,894
Family Services Collaborative of Faribault and Martin County	---	---	---	136,862	---	---	136,862	---	---	113	69,028	206,003	---	---	---	---	206,003
Freeborn County Family Services Collaborative	---	---	---	265,276	---	---	265,276	---	---	3,186	247,343	515,805	---	---	---	---	515,805
Goodhue County Family Services Collaborative	---	---	---	337,282	---	---	337,282	---	---	609	1,700	339,591	---	---	---	---	339,591
Grant County Youth and Child Council (Collaborative)	---	---	---	10,940	---	---	10,940	---	---	---	89,674	100,614	---	---	---	---	100,614
Hennepin South Services Collaborative	---	---	---	---	646,841	---	646,841	---	---	382	---	647,223	---	---	---	---	647,223
Houston County Family Services Collaborative	---	---	---	119,259	---	---	119,259	---	---	1,005	2,359	122,623	---	---	---	---	122,623
Isanti County Integrated Children's Collaborative Fund	---	---	---	122,627	---	---	122,627	---	---	---	20,002	142,629	---	---	---	---	142,629
Itasca County Family Services Collaborative	---	---	---	---	342,986	---	342,986	---	---	276	77,054	420,316	---	---	---	---	420,316
Jackson County Family Services Network Collaborative	---	---	---	76,007	160,407	10,000	246,414	---	---	6,589	108,459	361,462	---	---	---	---	361,462
Kanabec County Family Services Collaborative	---	---	---	103,275	---	---	103,275	---	---	---	---	103,275	---	---	---	---	103,275
Kittson County Children's Collaborative	---	---	---	5,937	---	---	5,937	---	---	---	---	5,937	---	---	---	---	5,937
Koochiching Family Collaborative*	---	---	---	36,447	---	---	36,447	11,608	---	3,471	---	51,526	---	---	---	---	51,526
Lake of the Woods County Children & Families Collaborative	---	---	---	28,575	---	6,000	34,575	---	---	86	500	35,161	---	---	---	---	35,161
Le Sueur County Family Services Collaborative	---	---	---	54,302	---	---	54,302	---	---	---	---	54,302	---	---	---	---	54,302

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Mahnomen County Interagency Collaborative	---	---	---	62,044	---	---	62,044	---	---	416	---	62,460	---	---	---	---	62,460
Marshall County Family Services Collaborative	---	---	---	49,025	---	---	49,025	---	---	---	---	49,025	---	---	---	---	49,025
Mille Lacs County Family Ties	---	---	---	182,442	---	---	182,442	---	---	260	---	182,702	---	---	---	---	182,702
Minneapolis Youth Coordinating Board	---	---	---	64,803	2,500	1,205,613	1,272,916	12,000	---	(2,590)	312,507	1,594,833	---	---	---	---	1,594,833
Minnetonka Family Collaborative	---	---	---	239,228	---	---	239,228	---	---	117	---	239,345	---	---	---	---	239,345
Morrison County Interagency Coordinating Council	---	---	---	162,158	---	---	162,158	---	---	8,909	10,000	181,067	---	---	---	---	181,067
Mower County Family Connections	---	---	---	421,709	---	---	421,709	---	---	---	---	421,709	---	---	---	---	421,709
Nicollet County Family Services Collaborative	---	---	---	100,802	---	---	100,802	---	---	3,066	23,666	127,534	---	---	---	---	127,534
Nobles County Family Connections Collaborative	---	---	---	120,467	---	---	120,467	---	---	138	---	120,605	---	---	---	---	120,605
North Shore Collaborative	---	---	---	56,366	---	5,000	61,366	---	---	79	31,087	92,532	---	---	---	---	92,532
Northern Saint Louis County Family Services Collaborative	---	---	---	419,887	---	---	419,887	---	---	143	---	420,030	---	---	---	---	420,030
Otter Tail County Family Services Collaborative	---	---	---	263,817	24,232	---	288,049	---	---	774	19,800	308,623	---	---	---	---	308,623
PACT for Families Collaborative	---	---	---	640,306	---	411,110	1,051,416	432,334	---	20,935	183,768	1,688,453	---	---	---	---	1,688,453
Pennington County Family Services Collaborative*	---	---	---	---	---	---	---	---	---	---	21,545	21,545	---	---	---	---	21,545
Pine County Children, Families, and Learning Services Collaborative	---	---	---	126,542	---	---	126,542	---	---	92	22,500	149,134	---	---	---	---	149,134

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Polk County Family Services/Children's Mental Health Collaborative	---	---	---	---	72,411	---	72,411	---	---	43	30,041	102,495	---	---	---	---	102,495
Pope County Family Services Collaborative	---	---	---	---	1,000	---	1,000	---	---	---	---	1,000	---	---	---	---	1,000
Ramsey County Children's Mental Health Collaborative	---	---	---	150,322	983,313	---	1,133,635	---	---	553	11,380	1,145,568	---	---	---	---	1,145,568
Rice County Family Services Collaborative	---	---	---	251,585	22,857	---	274,442	---	---	15,430	13,208	303,080	---	---	---	---	303,080
Robbinsdale Area Redesign	---	---	---	157,640	---	72,660	230,300	---	---	---	11,000	241,300	---	---	---	---	241,300
Saint Anthony/New Brighton Family Services Collaborative	---	---	---	8,015	---	---	8,015	---	---	---	---	8,015	---	---	---	---	8,015
Saint Paul Children's Collaborative	---	---	---	747,210	---	100,000	847,210	---	---	605	---	847,815	---	---	---	---	847,815
Scott Family Net Collaborative	---	---	---	249,846	---	---	249,846	---	---	2,809	---	252,655	---	---	---	---	252,655
Sibley County Children's Collaborative	---	---	---	87,058	---	---	87,058	---	---	12	2,000	89,070	---	---	---	---	89,070
Stearns County Family Services Collaborative	---	---	---	107,674	---	---	107,674	1,700	---	163	---	109,537	---	---	---	---	109,537
Steele County Children's Mental Health Collaborative	---	---	---	51,986	---	---	51,986	---	---	---	2,858	54,844	---	---	---	---	54,844
Stevens County Family Services Collaborative*	---	---	---	10,948	21,915	---	32,863	---	---	35	---	32,898	---	---	---	---	32,898
Todd County Collaborative for Children & Families*	---	---	---	---	49,029	---	49,029	---	---	---	---	49,029	---	---	---	---	49,029
Traverse County Connections Collaborative	---	---	---	---	16,613	---	16,613	---	---	---	---	16,613	---	---	---	---	16,613
Visions for Families and Communities*	---	---	---	---	---	---	---	---	---	---	171,441	171,441	---	---	---	---	171,441

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Wabasha County Family Services Collaborative	---	---	---	109,729	---	---	109,729	---	---	---	---	109,729	---	---	---	---	109,729
Wadena County Family Services Collaborative	---	---	---	21,671	---	---	21,671	---	---	544	9,518	31,733	---	---	---	---	31,733
Waseca County Collaborative for Families	---	---	---	---	100,799	6,400	107,199	---	---	85	42,255	149,539	---	---	---	---	149,539
Wayzata Communities in Collaboration Council	---	---	---	---	259,601	---	259,601	---	---	1,174	---	260,775	---	---	---	---	260,775
Wilkin County Collaborative	---	---	---	19,546	---	---	19,546	---	---	11	---	19,557	---	---	---	---	19,557
Wright County Family Services Collaborative	---	---	---	443,728	---	---	443,728	---	---	183	---	443,911	---	---	---	---	443,911
District Type Total	39,862	---	---	10,140,688	3,864,394	2,404,984	16,410,066	606,035	---	95,240	1,998,022	19,149,225	---	---	---	---	19,149,225
Public Safety Authorities																	
Arrowhead Regional Corrections	---	---	---	406,940	6,153,718	14,974,773	21,535,431	1,290,091	---	7,574	179,708	23,012,804	---	---	---	---	23,012,804
Centennial Fire District	---	---	---	---	225,678	875,398	1,101,076	63,255	---	6,033	13,187	1,183,551	---	67,500	---	---	1,251,051
Central Minnesota Community Corrections	---	---	---	---	1,840,552	662,007	2,502,559	344,315	---	---	16,166	2,863,040	---	---	---	---	2,863,040
Central Minnesota Emergency Medical Services Board	---	---	---	---	208,560	---	208,560	1,701	---	---	---	210,261	---	---	---	---	210,261
Central Minnesota Regional Radio Board	---	---	---	537,061	309,347	13,427	859,835	---	---	---	70	859,905	---	---	---	---	859,905
Dakota Communications Center	---	---	---	---	581,696	7,716,428	8,298,124	---	---	15,751	224,925	8,538,800	---	---	---	---	8,538,800
Dodge Fillmore Olmsted Community Corrections Joint Powers Board	---	---	---	130,690	3,056,162	4,677,431	7,864,283	786,273	8,356	---	4,597	8,663,509	---	430	---	---	8,663,939
East Hubbard County Fire Protection District	---	---	---	---	2,428	5,000	7,428	82,818	---	393	4,551	95,190	---	---	---	---	95,190

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Excelsior Fire District	---	---	---	---	---	---	---	1,532,895	---	1,811	32,504	1,567,210	242,099	14,000	---	724,285	2,547,594
Floodwood Area Emergency Medical Service District	25,043	---	---	---	9,820	---	9,820	51,283	---	1,420	1,009	88,575	---	---	---	---	88,575
Hawley Area Fire District	---	---	---	---	2,060	86,921	88,981	18,425	---	29	18,615	126,050	---	---	---	10,369	136,419
Isanti Fire District	---	---	---	---	---	29,882	29,882	487,324	---	238	1,000	518,444	---	---	---	---	518,444
Lafayette Fire Protection Association	---	---	---	---	---	---	---	46,094	---	834	---	46,928	---	---	---	---	46,928
Metropolitan Emergency Services Board	---	---	---	392,481	258,389	---	650,870	1,490,766	---	26,213	1,098,960	3,266,809	---	---	---	---	3,266,809
Prairie Lakes Youth Programs	---	---	---	107,884	---	---	107,884	5,042,038	---	3,796	88,965	5,242,683	---	3,000	---	---	5,245,683
Randolph-Hampton Fire District*	---	---	---	---	6,200	---	6,200	166,765	---	1,717	5,829	180,511	---	---	---	---	180,511
Region 6W Community Corrections	---	---	---	---	656,126	697,160	1,353,286	65,859	---	105	---	1,419,250	---	---	---	---	1,419,250
Rice-Steele Consolidated Dispatch	---	---	---	---	268,740	1,704,584	1,973,324	41,940	---	---	15,494	2,030,758	---	---	---	---	2,030,758
Scott Joint Prosecution Association	---	---	---	---	1,524	---	1,524	875,265	---	177	1,393	878,359	---	---	---	---	878,359
South Metro Public Safety Training Facility Association	---	---	---	---	---	---	---	594,966	---	595	---	595,561	---	123,707	---	---	719,268
Southeast Minnesota Regional Radio Board*	---	---	---	198,636	992,021	---	1,190,657	---	---	---	12,082	1,202,739	---	---	---	---	1,202,739
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	---	---	5,862	206,941	---	212,803	110,414	---	304	3,894	327,415	---	---	---	---	327,415
Todd-Wadena Community Corrections	---	---	---	---	931,381	453,712	1,385,093	45,108	---	---	27,030	1,457,231	---	---	---	---	1,457,231

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Walker Area Joint Fire Department	---	---	---	---	---	---	---	62,549	---	740	850	64,139	---	---	---	---	64,139
West Metro Fire - Rescue District	---	---	---	13,505	6,195	---	19,700	1,907,323	---	4,234	6,191	1,937,448	---	55,180	---	129,828	2,122,456
District Type Total	25,043	---	---	1,793,059	15,717,538	31,896,723	49,407,320	15,107,467	8,356	71,964	1,757,020	66,377,170	242,099	263,817	---	864,482	67,747,568
Recreation Authorities																	
Lake of the Woods Area Tourism Board	315,372	---	---	---	4,000	---	4,000	41	---	72	---	319,485	---	---	---	---	319,485
Lakeville Arenas	---	---	---	---	---	---	---	1,186,674	---	1,303	2,821	1,190,798	---	---	---	116,000	1,306,798
Minnesota Ballpark Authority	---	---	---	---	---	1,914,933	1,914,933	1,127,475	---	(56,640)	---	2,985,768	---	---	---	---	2,985,768
Three Rivers Park District	39,681,924	---	---	557,699	7,626,635	3,612,957	11,797,291	7,509,863	49,617	(220,527)	328,696	59,146,864	17,931,892	10,316	---	1,430,432	78,519,504
District Type Total	39,997,296	---	---	557,699	7,630,635	5,527,890	13,716,224	9,824,053	49,617	(275,792)	331,517	63,642,915	17,931,892	10,316	---	1,546,432	83,131,555
Regional Development Commissions																	
Arrowhead Regional Development Commission 3	539,198	---	---	2,912,481	1,046,370	---	3,958,851	429,701	---	213	731,700	5,659,663	---	---	---	296,362	5,956,025
East Central Regional Development Commission	270,555	---	---	95,126	78,032	---	173,158	39,747	---	14,995	294,298	792,753	---	---	---	---	792,753
Headwaters Regional Development Commission	277,520	---	---	60,256	370,200	329,705	760,161	225,254	---	2,195	37,356	1,302,486	---	---	---	---	1,302,486
Metropolitan Council	77,920,000	---	---	23,566,000	165,201,000	3,653,000	192,420,000	---	---	(4,146,000)	9,005,000	275,199,000	---	532,000	---	2,316,000	278,047,000
Mid-Minnesota Development Commission	292,621	---	---	204,837	167,999	100,156	472,992	---	---	8,300	16,892	790,805	---	---	---	---	790,805
Northwest Regional Development Commission 1	243,386	---	---	2,732,941	827,160	113,223	3,673,324	---	---	2,946	114,703	4,034,359	---	---	---	---	4,034,359

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Region Nine Development Commission	514,684	---	---	1,090,947	1,050,790	---	2,141,737	168,794	---	75,101	238,866	3,139,182	---	---	---	---	3,139,182
Regional Development Commission 5	271,913	---	---	270,611	111,285	192,326	574,222	195,678	---	850	175,715	1,218,378	---	---	---	---	1,218,378
Southwest Regional Development Commission*	325,628	---	---	390,586	730,655	---	1,121,241	157,542	---	2,985	381,725	1,989,121	450,000	---	---	---	2,439,121
Upper Minnesota Valley Regional Development Commission	273,820	---	---	236,251	99,365	432,690	768,306	---	---	49,855	5,434	1,097,415	---	---	---	---	1,097,415
District Type Total	80,929,325	---	---	31,560,036	169,682,856	4,821,100	206,063,992	1,216,716	---	(3,988,560)	11,001,689	295,223,162	450,000	532,000	---	2,612,362	298,817,524
Regional Railroad Authorities																	
Lac qui Parle Regional Railroad Authority	---	---	---	---	---	---	---	---	---	---	1,292	1,292	---	---	---	---	1,292
McLeod County Regional Railroad Authority	---	---	---	---	---	---	---	32,040	---	254	21,681	53,975	---	2,026	---	---	56,001
Minnesota Valley Regional Rail Authority	---	---	121,787	---	234,223	13,791	248,014	99,840	---	568	108,546	578,755	---	---	---	---	578,755
Saint Louis and Lake Counties Regional Railroad Authority	1,211,099	---	---	5,008	582,575	279,703	867,286	9,150	---	---	144,560	2,232,095	---	---	---	---	2,232,095
District Type Total	1,211,099	---	121,787	5,008	816,798	293,494	1,115,300	141,030	---	822	276,079	2,866,117	---	2,026	---	---	2,868,143
Rural Water Systems																	
Golden Valley - Crystal - New Hope Joint Water Commission	---	---	---	---	---	---	---	8,346,380	---	---	142,677	8,489,057	---	---	---	---	8,489,057
Red Rock Rural Water System	---	1,131,393	---	---	---	---	---	229,381	---	6,889	24,169	1,391,832	---	---	---	---	1,391,832
District Type Total	---	1,131,393	---	---	---	---	---	8,575,761	---	6,889	166,846	9,880,889	---	---	---	---	9,880,889
Sanitation Districts																	
Big Lake Area Sanitary District	39,920	---	---	---	102	---	102	---	---	249	---	40,271	210,143	---	---	20,500	270,914

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Biosolids Disposal Site Authority	---	---	---	---	---	---	---	35,043	---	126	540	35,709	---	---	---	---	35,709
Cross Lake Area Water and Sanitary Sewer District	---	127,724	450	---	---	---	---	104,375	---	4,786	---	237,335	---	---	---	---	237,335
Metropolitan Mosquito Control District	16,633,972	---	---	---	---	---	---	---	---	8,295	50,269	16,692,536	---	42,639	---	---	16,735,175
North Long Lake Sanitary Sewer District	---	33,930	---	---	---	---	---	---	---	14	---	33,944	---	---	---	---	33,944
North Shore Sanitary Sewer District	---	19,046	---	---	---	---	---	---	---	8	153	19,207	---	---	---	---	19,207
Shorewood Acres Sanitary District	---	23,124	---	---	---	---	---	---	---	310	---	23,434	---	---	---	---	23,434
Shorewood Park Sanitary District*	2,466	---	---	---	---	---	---	74,635	---	1,546	---	78,647	---	---	---	---	78,647
Tri-Cities Biosolids Disposal Authority	---	---	---	---	---	---	---	91,400	---	97	2,817	94,314	---	---	---	---	94,314
Villard Area Lakes Sanitary District	334	---	---	---	---	---	---	---	---	164	---	498	---	---	---	---	498
District Type Total	16,676,692	203,824	450	---	102	---	102	305,453	---	15,595	53,779	17,255,895	210,143	42,639	---	20,500	17,529,177
Service Cooperatives																	
Central Minnesota Educational Research and Development Council	---	---	---	---	---	---	---	5,939,938	---	1,693	2,924	5,944,555	---	---	---	---	5,944,555
Lakes Country Service Cooperative	---	---	---	635,039	201,199	5,057,875	5,894,113	---	---	---	165,025	6,059,138	---	---	---	9,510	6,068,648
Metropolitan Educational Cooperative Service Unit	---	---	---	3,344,712	---	---	3,344,712	1,213,972	---	145	48,248	4,607,077	---	---	---	---	4,607,077
National Joint Powers Alliance	---	---	---	895,124	---	---	895,124	1,250,287	---	2,711	53,397	2,201,519	---	---	600,000	---	2,801,519
Northeast Service Cooperative	---	---	---	3,195,517	232,234	1,190,193	4,617,944	4,373,523	---	114	---	8,991,581	3,693,667	---	---	---	12,685,248

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Northwest Service Cooperative	---	---	---	811,712	425,084	---	1,236,796	1,690,187	---	13,671	87,176	3,027,830	---	308,325	---	---	3,336,155
Oak Land Cooperative Center	---	---	---	---	1,971,719	---	1,971,719	184,989	---	441	---	2,157,149	---	---	---	---	2,157,149
Resource Training and Solution	---	---	---	1,170,432	---	---	1,170,432	5,688,487	---	134,512	854,508	7,847,939	---	181,733	---	---	8,029,672
South Central Service Cooperative	---	---	---	727,933	23,257	4,055,856	4,807,046	---	---	271,603	2,779,778	7,858,427	---	---	---	---	7,858,427
Southwest - West Central Service Cooperative	---	---	---	9,333,786	4,709,871	---	14,043,657	12,142,29	---	78,667	47,689	26,312,309	---	---	---	---	26,312,309
District Type Total	---	---	---	20,114,255	7,563,364	10,303,924	37,981,543	32,483,679	---	503,557	4,038,745	75,007,524	3,693,667	490,058	600,000	9,510	79,800,759
Soil and Water Conservation Districts																	
Aitkin County Soil and Water Conservation District	---	---	---	---	206,578	132,670	339,248	17,038	---	87	8,053	364,426	---	---	---	---	364,426
Anoka Soil and Water Conservation District	---	---	---	---	270,957	190,887	461,844	452,802	---	1,177	---	915,823	---	---	---	---	915,823
Becker Soil and Water Conservation District	---	---	---	2,182	185,881	254,257	442,320	119,444	---	2,938	12,018	576,720	---	---	---	---	576,720
Beltrami Soil and Water Conservation District	---	---	---	---	34,107	19,380	53,487	34,570	---	---	2,782	90,839	---	---	---	---	90,839
Benton Soil and Water Conservation District	---	---	---	9,640	188,447	191,628	389,715	28,833	---	235	4,969	423,752	---	---	---	---	423,752
Big Stone Soil and Water Conservation District	---	---	---	---	305,980	75,389	381,369	144,122	---	97	4,337	529,925	---	---	---	---	529,925
Brown Soil and Water Conservation District	---	---	---	---	77,236	80,845	158,081	9,785	---	317	2,229	170,412	---	---	---	---	170,412
Carlton Soil and Water Conservation District	---	---	---	19,837	192,791	112,839	325,467	55,025	---	987	987	382,466	---	---	---	---	382,466
Carver Soil and Water Conservation District	---	---	---	---	130,627	442,691	573,318	17,359	---	2,067	5,209	597,953	---	---	---	---	597,953

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Cass Soil and Water Conservation District	---	---	---	---	153,457	6,050	159,507	---	---	528	24,890	184,925	---	---	---	---	184,925
Chippewa Soil and Water Conservation District	---	---	---	---	72,907	78,776	151,683	45,602	---	1,692	448	199,425	---	---	---	---	199,425
Chisago Soil and Water Conservation District	---	---	---	---	521,792	138,781	660,573	41,507	---	996	8,394	711,470	---	---	---	---	711,470
Clay Soil and Water Conservation District	---	---	---	---	46,033	264,209	310,242	71,145	---	133	20,577	402,097	---	---	---	---	402,097
Clearwater Soil and Water Conservation District	---	---	---	---	51,799	116,134	167,933	31,572	---	416	2,495	202,416	---	---	---	---	202,416
Cottonwood Soil and Water Conservation District	---	---	---	21,600	321,011	293,039	635,650	42,897	---	35	9,955	688,537	---	---	---	---	688,537
Crow Wing Soil and Water Conservation District	---	---	---	---	299,139	---	299,139	89,901	---	672	---	389,712	---	---	---	---	389,712
Dakota County Soil and Water Conservation District	---	---	---	---	450,342	732,511	1,182,853	10,612	---	7,760	1,587	1,202,812	---	---	---	---	1,202,812
Dodge Soil and Water Conservation District	---	---	---	---	56,135	121,858	177,993	69,969	---	9	2,332	250,303	---	---	---	---	250,303
Douglas Soil and Water Conservation District	---	---	---	---	182,162	260,937	443,099	78,890	---	1,477	17,135	540,601	---	---	---	---	540,601
Faribault County Soil and Water Conservation District	---	---	---	---	153,256	227,449	380,705	35,093	---	2,447	259,903	678,148	---	---	---	---	678,148
Fillmore Soil and Water Conservation District	---	---	---	72,587	588,658	319,431	980,676	66,827	---	5,042	10,763	1,063,308	---	---	---	---	1,063,308
Freeborn County Soil and Water Conservation District	---	---	---	25,804	88,024	154,000	267,828	34,525	---	1,158	207	303,718	---	---	---	---	303,718
Goodhue County Soil and Water Conservation District	---	---	---	---	894,352	519,653	1,414,005	56,847	---	3,187	36,338	1,510,377	---	---	---	---	1,510,377
Grant Soil and Water Conservation District	---	---	---	---	303,463	103,726	407,189	58,242	---	1,071	33,186	499,688	---	---	---	---	499,688

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Hubbard County Soil and Water Conservation District	---	---	---	---	86,596	99,364	185,960	135,102	---	508	9,298	330,868	---	---	---	---	330,868
Isanti Soil and Water Conservation District	---	---	---	---	5,234	32,000	37,234	62,629	---	175	80,263	180,301	---	---	---	---	180,301
Itasca County Soil and Water Conservation District	---	---	---	---	91,191	387,113	478,304	23,419	---	333	354	502,410	---	---	---	---	502,410
Jackson Soil and Water Conservation District	---	---	---	---	202,442	186,794	389,236	27,677	---	1,501	2,433	420,847	---	---	---	---	420,847
Kanabec Soil and Water Conservation District	---	---	---	---	160,346	45,595	205,941	17,645	---	408	22,443	246,437	---	---	---	---	246,437
Kandiyohi Soil and Water Conservation District	---	---	---	---	137,561	136,600	274,161	211,451	---	576	17,266	503,454	---	---	---	---	503,454
Kittson Soil and Water Conservation District	---	---	---	---	43,161	157,558	200,719	79,517	---	1,852	40,873	322,961	---	---	---	---	322,961
Koochiching Soil and Water Conservation District	---	---	---	---	75,508	86,011	161,519	24,360	---	627	2,407	188,913	---	---	---	---	188,913
Lac qui Parle Soil and Water Conservation District	---	---	---	---	97,740	122,946	220,686	21,618	---	621	7,858	250,783	---	---	---	---	250,783
Lake County Soil and Water Conservation District	---	---	---	---	397,375	41,390	438,765	478	---	984	11,020	451,247	---	---	---	---	451,247
Lake of the Woods Soil and Water Conservation District	---	---	---	10,326	163,733	82,893	256,952	6,087	---	2,071	7,672	272,782	---	---	---	---	272,782
Le Sueur County Soil and Water Conservation District	---	---	---	---	38,096	198,516	236,612	5,205	---	366	61,023	303,206	---	---	---	---	303,206
Lincoln Soil and Water Conservation District	---	---	---	---	210,450	133,671	344,121	335,399	---	3,685	9,524	692,729	---	---	---	---	692,729
Lyon Soil and Water Conservation District	---	---	---	---	50,993	186,863	237,856	---	---	---	---	237,856	---	---	---	---	237,856
Mahnomen Soil and Water Conservation District	---	---	---	---	55,241	71,056	126,297	3,819	---	140	4,522	134,778	---	---	---	---	134,778

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Marshall Soil and Water Conservation District	---	---	---	12,120	55,987	131,583	199,690	71,334	---	11	5,823	276,858	---	---	---	---	276,858
Martin Soil and Water Conservation District	---	---	---	3,840	291,075	137,654	432,569	89,465	---	2,255	21,184	545,473	---	---	---	---	545,473
Meeker Soil and Water Conservation District	---	---	---	---	140,691	162,500	303,191	36,725	---	233	6,373	346,522	---	---	---	---	346,522
Mille Lacs Soil and Water Conservation District	---	---	---	---	75,798	121,303	197,101	36,007	---	335	2,443	235,886	---	---	---	---	235,886
Morrison Soil and Water Conservation District	---	---	---	12,960	197,334	136,488	346,782	88,779	---	1,158	7,028	443,747	---	---	---	---	443,747
Mower County Soil and Water Conservation District	---	---	---	---	265,110	341,963	607,073	59,248	---	1,906	15,920	684,147	---	---	---	---	684,147
Murray Soil and Water Conservation District	---	---	---	---	79,413	170,882	250,295	32,991	---	329	4,405	288,020	---	---	---	---	288,020
Nobles Soil and Water Conservation District	---	---	---	10,800	235,279	122,170	368,249	53,387	---	350	5,979	427,965	---	---	---	---	427,965
Norman County Soil and Water Conservation District	---	---	---	5,058	109,862	109,570	224,490	39,464	---	291	6,684	270,929	---	---	---	---	270,929
North Saint Louis Soil and Water Conservation District	---	---	---	---	68,003	47,688	115,691	78,939	---	1,972	---	196,602	---	---	---	---	196,602
Olmsted Soil and Water Conservation District	---	---	---	2,769	296,485	271,751	571,005	40,880	---	486	---	612,371	---	---	---	---	612,371
Otter Tail East Soil and Water Conservation District	---	---	---	---	304,650	144,174	448,824	188,951	---	6,671	83,400	727,846	---	---	---	---	727,846
Pennington Soil and Water Conservation District	---	---	---	10,080	84,846	168,315	263,241	74,881	---	2,408	468	340,998	---	---	---	---	340,998
Pine Soil and Water Conservation District	---	---	---	---	24,195	163,967	188,162	40,412	---	953	30,760	260,287	---	---	---	---	260,287
Pipestone Soil and Water Conservation District	---	---	---	---	186,084	70,000	256,084	27,812	---	2,253	9,000	295,149	---	---	---	---	295,149

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				Federal Grants	State Grants	Local Grants								Enterprise Funds	Govern- mental Funds		
Ramsey Soil and Water Conservation District	---	---	---	---	288,306	113,246	401,552	181,320	---	---	4,194	587,066	---	---	---	---	587,066
Red Lake Soil and Water Conservation District	---	---	---	---	226,022	89,976	315,998	5,196	---	942	2,243	324,379	---	---	---	---	324,379
Redwood Soil and Water Conservation District	---	---	---	33,110	250,589	135,022	418,721	39,506	---	5,081	26,516	489,824	---	---	---	---	489,824
Renville Soil and Water Conservation District	---	---	---	14,480	212,026	137,356	363,862	680	---	981	14,972	380,495	---	---	---	---	380,495
Rice Soil and Water Conservation District	---	---	---	1,080	185,415	221,932	408,427	46,789	---	1,554	9,862	466,632	---	---	---	---	466,632
Root River Soil and Water Conservation District	---	---	---	13,372	77,214	176,687	267,273	10,803	---	1,763	115,908	395,747	---	---	---	---	395,747
Roseau Soil and Water Conservation District	---	---	---	---	42,142	124,854	166,996	37,341	---	4,774	3,127	212,238	---	---	---	---	212,238
Scott Soil and Water Conservation District	---	---	---	---	81,300	1,140,457	1,221,757	59,581	---	8,192	9,547	1,299,077	---	---	---	---	1,299,077
Sherburne Soil and Water Conservation District	---	---	---	---	93,755	256,768	350,523	76,097	---	---	5,485	432,105	---	---	---	---	432,105
Sibley Soil and Water Conservation District	---	---	---	---	93,213	128,881	222,094	12,237	---	828	3,230	238,389	---	---	---	---	238,389
South Saint Louis Soil and Water Conservation District	---	---	---	130	625,963	77,006	703,099	60,146	---	3,173	---	766,418	---	---	---	---	766,418
Stearns Soil and Water Conservation District	---	---	---	131,306	247,197	1,186,994	1,565,497	178,158	---	7,970	161,025	1,912,650	---	---	---	---	1,912,650
Steele County Soil and Water Conservation District	---	---	---	4,045	58,990	142,453	205,488	53,953	---	542	3,097	263,080	---	---	---	---	263,080
Stevens Soil and Water Conservation District	---	---	---	---	122,304	390,254	512,558	241,767	---	879	42,231	797,435	---	---	---	---	797,435
SWCD Technical Service Area 1 Northwest	---	---	---	---	146,567	---	146,567	110,462	---	210	3,937	261,176	---	---	---	---	261,176

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
SWCD Technical Service Area 2 West Central	---	---	---	---	159,352	44,225	203,577	---	---	1,566	---	205,143	---	---	---	---	205,143
SWCD Technical Service Area 3 Northwest*	---	---	---	---	131,423	198,096	329,519	1,200	---	222	5,412	336,353	---	---	---	---	336,353
SWCD Technical Service Area 4 Metro	---	---	---	---	104,599	6,575	111,174	---	---	732	5,654	117,560	---	---	---	---	117,560
SWCD Technical Service Area 5 Southwest	---	---	---	---	149,622	54,698	204,320	---	---	399	3,057	207,776	---	---	---	---	207,776
SWCD Technical Service Area 7 Southeast	---	---	---	---	605,967	13,380	619,347	---	---	776	---	620,123	---	---	---	---	620,123
SWCD Technical Service Area 8 North Central	---	---	---	---	250,000	---	250,000	19,925	---	---	5,532	275,457	---	---	---	---	275,457
Swift Soil and Water Conservation District	---	---	---	10,200	78,920	84,112	173,232	34,816	---	381	6,244	214,673	---	---	---	---	214,673
Todd Soil and Water Conservation District	---	---	---	51,597	226,414	23,339	301,350	13,260	---	761	6,971	322,342	---	---	---	---	322,342
Traverse Soil and Water Conservation District	---	---	---	---	31,927	257,411	289,338	302,310	---	33	41,848	633,529	---	---	---	---	633,529
Washington Soil and Water Conservation District	---	---	---	---	174,793	279,551	454,344	1,503,587	---	430	19,438	1,977,799	---	---	---	---	1,977,799
West Otter Tail Soil and Water Conservation District	---	---	---	1,100	237,403	133,546	372,049	291,093	---	1,103	51,798	716,043	---	---	---	---	716,043
West Polk Soil and Water Conservation District	---	---	---	18,240	48,940	80,398	147,578	48,234	---	947	4,030	200,789	---	---	---	---	200,789
Wilkin Soil and Water Conservation District	---	---	---	20,980	118,611	74,389	213,980	89,404	---	1,595	4,386	309,365	---	---	---	---	309,365
Winona Soil and Water Conservation District	---	---	---	13,500	697,534	105,218	816,252	36,451	---	4,567	234	857,504	---	---	---	---	857,504
Wright Soil and Water Conservation District	---	---	---	---	161,163	491,651	652,814	32,876	---	228	25,479	711,397	---	---	---	---	711,397

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Yellow Medicine Soil and Water Conservation District	---	---	---	---	123,710	118,991	242,701	69,460	---	809	6,316	319,286	---	---	---	---	319,286
District Type Total	---	---	---	532,743	16,056,994	15,392,984	31,982,721	7,082,940	---	121,424	1,536,990	40,724,075	---	---	---	---	40,724,075
Solid Waste Commissions/Boards																	
Northwest Minnesota Household Hazardous Waste Management Joint Powers Board	---	---	---	---	55,642	70,000	125,642	42,835	---	160	3,059	171,696	---	---	---	---	171,696
Ramsey/Washington County Resource Recovery Project	---	---	---	---	---	10,403,176	10,403,176	---	---	2,013	14,080	10,419,269	---	---	---	---	10,419,269
District Type Total	---	---	---	---	55,642	10,473,176	10,528,818	42,835	---	2,173	17,139	10,590,965	---	---	---	---	10,590,965
Training Centers/Councils																	
Northeast Minnesota Office of Job Training	---	---	---	1,547,812	1,430,074	1,212,027	4,189,913	6,283	---	3,438	---	4,199,634	---	---	---	---	4,199,634
Stearns - Benton Employment and Training Council	---	---	---	1,376,603	1,451,342	---	2,827,945	---	---	711	6,126	2,834,782	---	---	---	---	2,834,782
District Type Total	---	---	---	2,924,415	2,881,416	1,212,027	7,017,858	6,283	---	4,149	6,126	7,034,416	---	---	---	---	7,034,416
Transit Commissions																	
Counties Transit Improvement Board	110,170,514	---	---	---	167,500	---	167,500	---	---	11,032	2,251,900	112,600,946	---	---	---	---	112,600,946
Minneapolis-Duluth/Superior Passenger Rail Alliance	---	---	---	---	31,821	---	31,821	---	---	---	100,000	131,821	---	---	---	---	131,821
Minnesota Valley Transit Association	---	---	---	---	14,362,363	6,825,594	21,187,957	5,232,852	---	772	61,970	26,483,551	5,979,131	---	---	854,655	33,317,337
Northstar Corridor Development Authority	---	---	---	52,871	---	385,826	438,697	113,586	---	121	26,269	578,673	---	---	---	---	578,673
Saint Cloud Metropolitan Transit Commission	1,060,010	---	---	2,830,183	5,075,871	---	7,906,054	1,762,444	---	---	324,814	11,053,322	---	---	---	---	11,053,322

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				Federal Grants	State Grants	Local Grants								Total	Enterprise Funds		Govern- mental Funds
Southwest Metro Transit Commission	---	4,460	---	4,742,482	7,719,320	---	12,461,802	2,709,166	---	31,681	896,815	16,103,924	---	---	---	---	16,103,924
District Type Total	111,230,524	4,460	---	7,625,536	27,356,875	7,211,420	42,193,831	9,818,048	---	43,606	3,661,768	166,952,237	5,979,131	---	---	854,655	173,786,023
Watershed Districts																	
Bear Valley Watershed District	6,820	---	---	---	176	---	176	---	---	113	---	7,109	---	---	---	---	7,109
Bois de Sioux Watershed District	1,567,922	301,391	---	2,563	2,394,016	---	2,396,579	994,750	---	5,840	120,339	5,386,821	---	744,145	---	---	6,130,966
Browns Creek Watershed District	769,054	---	59,127	---	151,381	---	151,381	---	---	1,382	---	980,944	---	---	---	---	980,944
Buffalo Creek Watershed District	138,273	---	---	---	2,228	---	2,228	---	---	62	1,129	141,692	---	---	---	---	141,692
Buffalo-Red River Watershed District	1,061,909	897,032	---	242	4,933,920	---	4,934,162	42,477	---	153,265	143,712	7,232,557	2,015,954	---	---	595,797	9,844,308
Capitol Region Watershed District	2,597,938	---	30,000	---	573,638	---	573,638	---	---	858	63,383	3,265,817	3,521,816	---	---	---	6,787,633
Carnelian-Marine-Saint Croix Watershed District	404,829	---	10,250	---	9,676	---	9,676	---	---	459	---	425,214	---	---	---	---	425,214
Cedar River Watershed District	249,394	---	---	---	121,780	---	121,780	---	---	1,040	11,149	383,363	---	---	---	---	383,363
Clearwater River Watershed District	250,056	371,273	---	---	328,494	---	328,494	---	---	4,980	13,092	967,895	---	---	---	80,000	1,047,895
Comfort Lake Forest Lake Watershed District	750,319	---	---	---	57,189	---	57,189	---	---	6,378	93	813,979	---	---	---	---	813,979
Coon Creek Watershed District	1,341,920	4,032	---	---	58,328	---	58,328	92,728	---	554	1,948	1,499,510	---	---	---	---	1,499,510
Cormorant Lakes Watershed District	140,609	---	---	---	71,874	---	71,874	---	---	1,116	13,100	226,699	---	---	---	---	226,699
Crooked Creek Watershed District	25,498	---	---	---	71	---	71	---	---	1,647	---	27,216	---	---	---	---	27,216

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Hawk Creek Watershed Project	---	---	---	---	384,973	---	384,973	---	---	48	4,164	389,185	---	13,100	---	---	402,285
Heron Lake Watershed District	245,621	---	---	71,269	119,016	---	190,285	30,150	---	4,076	5,932	476,064	---	---	---	---	476,064
Kanaranzi-Little Rock Watershed District	100,392	---	---	3,894	2,080	---	5,974	---	---	821	36,800	143,987	---	---	---	---	143,987
Lower Minnesota River Watershed District	518,912	---	---	---	10	540	550	---	---	770	1,818	522,050	---	---	---	---	522,050
Middle-Snake-Tamarac Rivers Watershed District	623,261	656,668	---	31,385	1,133,747	692,887	1,858,019	93,104	---	3,459	80,244	3,314,755	---	---	---	---	3,314,755
Minnehaha Creek Watershed District	7,731,794	---	54,941	---	360,229	118,604	478,833	1,519,776	---	90,054	28,405	9,903,803	7,394,754	98,004	---	771,396	18,167,957
Nine Mile Creek Watershed District	2,308,260	---	28,023	---	420,000	---	420,000	---	---	2,459	---	2,758,742	---	---	---	---	2,758,742
North Fork Crow River Watershed District	256,536	246,020	---	---	29,475	---	29,475	---	---	14,988	15,717	562,736	35,210	---	---	2,866	600,812
Okabena-Ocheda Watershed District	168,541	---	---	---	1,048	10,948	11,996	29,900	---	409	16,104	226,950	---	---	---	---	226,950
Pelican River Watershed District	383,708	119,672	2,825	---	102,105	---	102,105	203,304	---	290	4,267	816,171	---	48,027	---	184,510	1,048,708
Prior Lake-Spring Lake Watershed District	673,003	---	---	---	51,115	80,446	131,561	554	---	(35,475)	7,717	777,360	---	---	---	174,862	952,222
Ramsey-Washington Metro Watershed District	4,958,706	---	9,420	307,299	58,776	---	366,075	---	---	292	21,244	5,355,737	---	---	---	---	5,355,737
Red Lake Watershed District	1,540,103	1,579,380	---	135,310	1,231,114	553,749	1,920,173	---	---	40,541	189,848	5,270,045	---	---	---	2,188,833	7,458,878
Rice Creek Watershed District	4,258,553	385,295	183,373	---	518,580	---	518,580	---	---	32,448	39,853	5,418,102	---	113,875	---	---	5,531,977
Riley-Purgatory-Bluff Creek Watershed District	1,813,018	---	---	---	25,045	---	25,045	---	---	60	12,008	1,850,131	---	---	---	---	1,850,131

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				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Roseau River Watershed District	358,443	117,050	---	1,011	518,749	132,119	651,879	---	---	40,808	2,558	1,170,738	---	---	---	295,253	1,465,991
Sand Hill River Watershed District	374,875	54,992	---	---	387,943	---	387,943	---	---	4,594	87,609	910,013	---	---	---	---	910,013
Sauk River Watershed District	600,237	630,132	---	60,042	299,223	---	359,265	---	---	3,649	100,285	1,693,568	58,349	---	---	390,971	2,142,888
Shell Rock River Watershed District	1,525,895	---	---	---	182,259	---	182,259	---	---	4,233	10,280	1,722,667	---	---	---	---	1,722,667
South Washington Watershed District	710,388	2,811,903	---	---	678,738	---	678,738	---	---	3,974	12,063	4,217,066	---	---	---	---	4,217,066
Stockton-Rollingstone-Minnesota City Watershed District	7,850	---	---	---	---	---	---	---	---	26	---	7,876	---	---	---	---	7,876
Thirty Lakes Watershed District	3,986	---	---	---	---	---	---	30	---	---	---	4,016	---	---	---	---	4,016
Turtle Creek Watershed District	65,263	149,575	---	---	491	---	491	---	---	11	13,319	228,659	---	---	---	---	228,659
Two Rivers Watershed District	421,222	102,838	---	1,080,243	149,798	2,640	1,232,681	24,986	---	1,930	3,258	1,786,915	---	---	---	---	1,786,915
Upper Minnesota River Watershed District	285,659	---	---	58,281	3,800	---	62,081	---	---	276	662	348,678	---	---	---	76,960	425,638
Valley Branch Watershed District	786,914	---	8,381	19,988	770	---	20,758	---	---	1,054	---	817,107	---	---	---	---	817,107
Warroad Watershed District	13,467	---	---	---	362	---	362	---	---	70	3,000	16,899	---	---	---	---	16,899
Whitewater Joint Powers Board	---	---	---	---	162,743	26,366	189,109	---	---	71	1,547	190,727	---	---	---	---	190,727
Wild Rice Watershed District	2,128,400	---	---	2,905	512,494	250,191	765,590	126,761	---	1,147	17,115	3,039,013	---	---	---	279,307	3,318,320

*The entity completed the Office of the State Auditor's financial reporting form but did not provide an audited or unaudited financial statement as required. As a result, the data for the entity is included, but has not been reviewed.

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Yellow Medicine River Watershed District	162,112	21,296	---	---	14,726	3,298	18,024	350	---	1,766	625	204,173	---	---	---	3,111	207,284
District Type Total	42,329,660	3,448,549	386,340	1,774,432	16,052,180	1,871,788	19,698,400	3,158,870	---	396,543	1,084,387	75,502,749	13,026,083	1,017,151	---	5,043,866	94,589,849
Watershed Management Organizations																	
Bassett Creek Water Management Commission	977,618	---	51,600	---	5,309	515,046	520,355	---	---	4,477	1,081	1,555,131	---	---	---	---	1,555,131
Black Dog Watershed Management Organization	---	---	---	---	---	---	---	135,000	---	34	---	135,034	---	---	---	---	135,034
Elm Creek Watershed Management Commission	---	---	---	---	71,585	279,463	351,048	---	---	71	---	351,119	---	---	---	---	351,119
Lower Mississippi River Watershed Management Organization	---	---	---	---	116,947	60,000	176,947	---	---	65	---	177,012	---	---	---	---	177,012
Lower Rum River Water Management Organization	---	50,000	16,786	---	---	1,072	1,072	---	---	26	1	67,885	---	---	---	---	67,885
Middle Saint Croix Watershed Management Organization	---	---	---	---	21,836	108,811	130,647	---	---	102	1,559	132,308	---	---	---	---	132,308
Mississippi Headwaters Board	---	---	---	---	123,540	14,000	137,540	1,587	---	---	2,210	141,337	---	---	---	---	141,337
Mississippi Watershed Management Organization	5,376,354	---	---	---	72,218	252,480	324,698	---	---	82,011	35,964	5,819,027	---	---	---	---	5,819,027
Pioneer Sarah Creek Watershed Management Commission	---	---	---	---	58,185	121,956	180,141	---	---	21	---	180,162	---	---	---	---	180,162
Red River Watershed Management Board	3,450,596	---	---	---	431,327	---	431,327	---	---	2,637	112,354	3,996,914	---	---	---	---	3,996,914
Shingle Creek Watershed District Management Commission	35,132	---	---	---	25,413	373,510	398,923	---	---	81	---	434,136	---	---	---	---	434,136
Snake River Watershed Management Board	---	---	---	---	11,490	48,498	59,988	---	---	---	---	59,988	---	---	---	---	59,988
Southeast Minnesota Water Resource Board	---	---	---	---	356,165	40,120	396,285	---	---	62	---	396,347	---	---	---	---	396,347

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Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Taxes	Special Assess- ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrow- ing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Sunrise River Watershed Management Organization	---	---	---	---	---	---	---	---	---	---	47,895	47,895	---	---	---	---	47,895
Upper Rum River Water Management Organization	---	---	---	---	---	---	---	---	---	---	12,612	12,612	---	---	---	---	12,612
Vadnais Lake Area Water Management Organization	---	---	---	---	140,154	---	140,154	443,422	---	---	1,995	585,571	---	---	---	---	585,571
West Mississippi Watershed Management Commission	---	---	---	---	---	---	---	265,619	---	45	---	265,664	---	---	---	---	265,664
District Type Total	9,839,700	50,000	68,386	---	1,434,169	1,814,956	3,249,125	845,628	---	89,632	215,671	14,358,142	---	---	---	---	14,358,142
State Total	\$324,474,534		\$992,361		\$327,303,423		\$583,103,783		\$925,015		\$33,526,420		\$41,566,978		\$600,000		\$1,139,642,740
		\$10,068,614		\$122,308,377		\$133,491,983		\$130,077,082		(\$2,783,550)		\$1,080,384,259		\$5,691,195		\$11,400,308	

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Airport Commissions																			
Baudette-Lake of the Woods County Airport Commission	---	---	---	---	---	---	---	---	---	95,074	95,074	228,430	---	---	323,504	---	---	---	323,504
District Type Total	---	---	---	---	---	---	---	---	---	95,074	95,074	228,430	---	---	323,504	---	---	---	323,504
Cable Commissions																			
Central Saint Croix Valley Joint Cable Communications Commission	---	---	---	---	---	454,977	---	---	---	454,977	12,926	---	---	467,903	---	---	---	---	467,903
Forest Lake Cable Commission	---	---	---	---	---	167,938	---	---	---	167,938	3,024	---	---	170,962	---	---	---	---	170,962
Lake Minnetonka Communications Commission	---	---	---	---	---	579,657	---	---	---	579,657	44,414	---	---	624,071	---	---	---	---	624,071
Northern Dakota County Cable Communications Commission	---	---	---	---	---	990,192	---	---	---	990,192	17,215	---	---	1,007,407	---	---	---	---	1,007,407
Northwest Suburbs Cable Commission	---	---	---	---	---	244,401	---	---	---	244,401	334,763	---	---	579,164	---	4,208,790	---	---	4,787,954
Quad Cities Cable Communications Commission	---	---	---	---	---	1,242,145	---	---	---	1,242,145	18,641	---	---	1,260,786	---	---	---	---	1,260,786
Ramsey/Washington Counties Suburban Cable Communication Commission	---	---	---	---	---	2,553,729	---	---	---	2,553,729	16,563	---	---	2,570,292	---	---	---	---	2,570,292
District Type Total	---	---	---	---	---	6,233,039	---	---	---	6,233,039	447,546	---	---	6,680,585	---	4,208,790	---	---	10,889,375
Education Districts																			
6004 - Freshwater Education District	---	---	---	---	---	8,128,351	---	---	---	8,128,351	165,386	---	---	8,293,737	---	---	---	---	8,293,737
6009 - Saint Croix River Education District	---	---	---	---	---	5,227,176	---	---	---	5,227,176	2,788	110,244	55,106	5,395,314	---	---	---	---	5,395,314
6012 - Zumbro Education District	---	---	---	---	---	5,058,315	---	---	---	5,058,315	61,116	102,114	38,891	5,260,436	---	---	---	---	5,260,436
6013 - Hiawatha Valley Education District	---	---	---	---	---	7,168,352	---	---	---	7,168,352	33,398	---	---	7,201,750	---	---	---	---	7,201,750

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Other Financing Uses								
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
6014 - Runestone Area Education District	---	---	---	---	---	2,485,518	---	---	---	---	2,485,518	---	---	---	2,485,518	---	---	---	2,485,518
6018 - Minnesota River Valley Education District	---	---	---	---	---	2,594,288	---	---	---	---	2,594,288	37,061	---	---	2,631,349	---	---	---	2,631,349
6026 - West Central Education District	---	---	---	---	---	2,936,918	---	---	---	---	2,936,918	---	---	---	2,936,918	---	---	---	2,936,918
6027 - Minnesota Valley Education District	---	---	---	---	---	4,836,125	---	---	---	---	4,836,125	10,014	---	---	4,846,139	---	---	---	4,846,139
6049 - River Bend Education District	---	---	---	---	---	4,878,029	---	---	---	---	4,878,029	105,403	113,687	139,858	5,236,977	---	---	---	5,236,977
6051 - Goodhue County Education District	---	---	---	---	---	8,186,006	---	---	---	---	8,186,006	508,972	---	---	8,694,978	---	---	---	8,694,978
6074 - Central Minnesota Joint Powers District	---	---	---	---	---	1,825,538	---	---	---	---	1,825,538	---	---	---	1,825,538	---	---	---	1,825,538
6076 - Northland Learning Center	---	---	---	---	---	6,571,261	---	---	---	---	6,571,261	25,572	---	---	6,596,833	---	---	17,019	6,613,852
6383 - Benton-Stearns Education District	---	---	---	---	---	5,750,510	---	---	---	---	5,750,510	75,871	60,643	55,303	5,942,327	---	---	5,614	5,947,941
6979 - Mid-State Education District	---	---	---	---	---	3,524,663	---	---	---	---	3,524,663	49,152	---	---	3,573,815	---	---	---	3,573,815
Fergus Falls Area Special Education Cooperative No. 935	---	---	---	---	---	5,328,199	---	---	---	---	5,328,199	10,008	---	---	5,338,207	---	---	---	5,338,207
Infinity	---	---	---	---	---	506,754	---	---	---	---	506,754	1,835	---	---	508,589	---	---	---	508,589
Midwest Special Education Cooperative	---	---	---	---	---	1,347,858	---	---	---	---	1,347,858	---	---	---	1,347,858	---	---	---	1,347,858
Northwest Suburban Integration School District #6078	---	---	---	---	---	1,212,186	---	---	---	---	1,212,186	24,736	---	---	1,236,922	---	---	---	1,236,922
Southern Minnesota Special Services Co-op District No. 870	---	---	---	---	---	669,539	---	---	---	---	669,539	1,349	---	---	670,888	---	---	---	670,888

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and Other Uses			
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Transfers		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Wasioja Education Technology Cooperative	---	---	---	---	---	272,178	---	---	---	---	272,178	73,371	---	---	345,549	---	---	---	345,549
District Type Total	---	---	---	---	---	78,507,764	---	---	---	---	78,507,764	1,186,032	386,688	289,158	80,369,642	---	---	22,633	80,392,275
Health/Human Services																			
Aitkin-Itasca-Koochiching Community Health Board	---	---	---	---	1,280,136	---	---	---	---	---	1,280,136	---	---	---	1,280,136	---	---	---	1,280,136
Brown-Nicollet Community Health Services	---	---	---	---	1,137,588	---	---	---	---	---	1,137,588	---	---	---	1,137,588	---	---	---	1,137,588
Carlton, Cook, Lake, and Saint Louis County Community Health Board	---	---	---	---	5,574,021	---	---	---	---	---	5,574,021	---	---	---	5,574,021	---	---	---	5,574,021
Horizon Community Health Board	---	---	---	---	1,621,558	---	---	---	---	---	1,621,558	---	---	---	1,621,558	---	---	---	1,621,558
Human Services of Faribault and Martin Counties	---	---	---	---	12,917,848	---	---	---	---	---	12,917,848	211,498	11,162	---	13,140,508	---	---	---	13,140,508
Kanabec/Pine Community Health Services*	---	---	---	---	1,612,281	---	---	---	---	---	1,612,281	---	---	---	1,612,281	---	---	---	1,612,281
Meeker-McLeod-Sibley Community Health Services	---	---	---	---	2,126,527	---	---	---	---	---	2,126,527	---	---	---	2,126,527	---	---	---	2,126,527
North Country Community Health Service	---	---	---	---	2,571,899	---	---	---	---	---	2,571,899	---	---	---	2,571,899	---	---	---	2,571,899
Region 4 South Mental Health Consortium	---	---	---	---	1,707,266	---	---	---	---	---	1,707,266	---	---	---	1,707,266	---	---	---	1,707,266
Southwest Health and Human Services	---	---	---	---	25,640,937	---	---	---	---	---	25,640,937	---	---	---	25,640,937	---	---	---	25,640,937
Southwestern Minnesota Adult Mental Health Consortium	---	---	---	---	3,499,635	---	---	---	---	---	3,499,635	---	---	---	3,499,635	---	---	---	3,499,635
Supporting Hands Nurse Family Partnership	---	---	---	---	942,085	---	---	---	---	---	942,085	---	---	---	942,085	---	---	---	942,085
District Type Total	---	---	---	---	60,631,781	---	---	---	---	---	60,631,781	211,498	11,162	---	60,854,441	---	---	---	60,854,441

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other						Transfers			
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Hospital Districts																			
East Lake Clinic District	---	---	---	---	17,178	---	---	---	---	---	17,178	14,858	---	---	32,036	---	---	---	32,036
New River Medical Center	---	---	---	---	356,446	---	---	---	---	---	356,446	---	1,460,000	720,494	2,536,940	---	---	---	2,536,940
North Suburban Hospital District	---	---	---	---	64,413	---	---	---	---	---	64,413	957,931	---	---	1,022,344	---	---	50,000	1,072,344
Roseau Area Hospital District	---	---	---	---	---	---	---	---	---	108,613	108,613	---	---	---	108,613	---	---	---	108,613
District Type Total	---	---	---	---	438,037	---	---	---	---	108,613	546,650	972,789	1,460,000	720,494	3,699,933	---	---	50,000	3,749,933
Housing and Redevelopment Authorities																			
Beltrami County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	189,339	---	189,339	230,158	1,580,000	307,246	2,306,743	---	---	---	2,306,743
Blue Earth City Housing and Redevelopment Authority*	---	---	---	---	---	---	---	---	414,075	---	414,075	---	---	---	414,075	---	---	---	414,075
Canby Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	599,442	---	599,442	101,674	---	15,993	717,109	---	---	---	717,109
Duluth Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	2,414,732	---	2,414,732	1,337,095	347,108	121,897	4,220,832	907,300	---	361,467	5,489,599
Hubbard County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	503,390	---	503,390	---	---	---	503,390	---	---	---	503,390
Lincoln County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	88,963	---	88,963	---	---	---	88,963	---	---	---	88,963
Princeton Housing and Redevelopment Authority	---	---	---	---	---	270,815	---	---	---	---	270,815	---	---	---	270,815	---	---	---	270,815
Virginia Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	373,168	---	373,168	---	---	---	373,168	---	20,000	---	393,168

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Wadena Housing and Redevelopment Authority	---	---	---	---	---	---	---	72,882	---	72,882	---	---	---	72,882	---	8,024	---	80,906	
District Type Total	---	---	---	---	---	270,815	---	4,655,991	---	4,926,806	1,668,927	1,927,108	445,136	8,967,977	907,300	28,024	361,467	10,264,768	
Joint Powers																			
Suburban Rate Authority	---	---	90,068	---	---	---	---	---	637	90,705	---	---	---	90,705	---	---	---	90,705	
District Type Total	---	---	90,068	---	---	---	---	---	637	90,705	---	---	---	90,705	---	---	---	90,705	
Lake Conservation Districts																			
Lake George Improvement District	---	---	---	---	---	---	23,233	---	---	23,233	---	---	---	23,233	---	---	---	23,233	
Lake Minnetonka Conservation District	---	---	---	---	---	---	561,999	---	---	561,999	11,545	---	---	573,544	---	---	25,000	598,544	
White Bear Lake Conservation District	---	---	---	---	---	---	83,512	---	---	83,512	---	---	---	83,512	---	---	---	83,512	
District Type Total	---	---	---	---	---	---	668,744	---	---	668,744	11,545	---	---	680,289	---	---	25,000	705,289	
Lake Improvement Districts																			
Briar Lake Improvement District	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Cedar Lake Improvement District*	591	---	---	---	---	---	4,672	---	2,455	7,718	---	---	---	7,718	---	---	---	7,718	
Lake Charlotte Improvement District	---	---	---	---	---	---	3,166	---	---	3,166	---	---	---	3,166	---	---	---	3,166	
Lake Pulaski Improvement District	---	---	---	---	---	---	54,649	---	---	54,649	---	---	---	54,649	---	---	---	54,649	
Maple Lake Improvement District	---	---	---	---	---	---	55,606	---	---	55,606	---	---	---	55,606	---	---	---	55,606	
Otter Tail County Pine Lakes Improvement District	---	---	---	---	---	---	19,926	---	---	19,926	---	---	---	19,926	---	---	---	19,926	

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Pelican Group of Lakes Improvement District	---	---	---	---	---	---	---	119,450	---	---	119,450	---	---	---	119,450	---	---	---	119,450
Sullivan Lake Improvement District	---	---	---	---	---	---	---	22,635	---	---	22,635	---	---	---	22,635	---	---	---	22,635
Union - Lake Sarah Lake Improvement District	---	---	---	---	---	---	---	7,650	---	---	7,650	---	---	---	7,650	---	---	---	7,650
District Type Total	591	---	---	---	---	---	---	287,754	---	2,455	290,800	---	---	---	290,800	---	---	---	290,800
Law Enforcement - Special Districts																			
Amboy/Vernon Center Police Department	---	128,415	---	---	---	---	---	---	---	---	128,415	100	---	---	128,515	---	---	---	128,515
Centennial Lakes Police Department	---	2,172,832	---	---	---	---	---	---	---	---	2,172,832	75,758	---	---	2,248,590	---	---	---	2,248,590
Lakes Area Police District	---	1,408,056	---	---	---	---	---	---	---	---	1,408,056	110,669	---	---	1,518,725	---	---	74,803	1,593,528
Northwest Metro Drug Task Force	---	230,570	---	---	---	---	---	---	---	---	230,570	---	---	---	230,570	---	---	---	230,570
Sherburn-Welcome Police Department	---	314,121	---	---	---	---	---	---	---	---	314,121	8,440	---	---	322,561	---	---	---	322,561
South Lake Minnetonka Police Department	---	2,199,009	---	---	---	---	---	---	---	---	2,199,009	88,219	260,000	150,227	2,697,455	---	---	184,200	2,881,655
West Hennepin Public Safety Department	---	1,530,314	---	---	---	---	---	---	---	---	1,530,314	27,689	---	---	1,558,003	---	---	25,030	1,583,033
District Type Total	---	7,983,317	---	---	---	---	---	---	---	---	7,983,317	310,875	260,000	150,227	8,704,419	---	---	284,033	8,988,452
Library Districts																			
Arrowhead Library System	---	---	---	---	---	---	2,949,107	---	---	---	2,949,107	39,198	---	---	2,988,305	---	---	---	2,988,305
East Central Regional Library District	---	---	---	---	---	---	3,074,023	---	---	---	3,074,023	---	---	---	3,074,023	---	---	---	3,074,023

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Table 7
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for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Other Financing Uses								
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Great River Regional Library District	---	---	---	---	---	---	9,294,463	---	---	---	9,294,463	39,439	---	---	9,333,902	---	---	---	9,333,902
Kitchigami Regional Library	---	---	---	---	---	---	2,492,243	---	---	---	2,492,243	34,836	---	---	2,527,079	---	---	---	2,527,079
Lake Agassiz Regional Library	---	---	---	---	---	---	3,207,766	---	---	---	3,207,766	41,008	---	---	3,248,774	---	---	---	3,248,774
Metropolitan Library Service Agency	---	---	---	---	---	---	6,238,424	---	---	---	6,238,424	74,348	---	---	6,312,772	520,000	---	---	6,832,772
Northwest Regional Library	---	---	---	---	---	---	1,159,983	---	---	---	1,159,983	14,187	---	---	1,174,170	---	---	---	1,174,170
Pioneer Land Library Systems	---	---	---	---	---	---	3,832,959	---	---	---	3,832,959	536,846	---	---	4,369,805	---	---	---	4,369,805
Plum Creek Library System	---	---	---	---	---	---	1,026,356	---	---	---	1,026,356	8,842	---	---	1,035,198	---	---	---	1,035,198
Traverse des Sioux Library System	---	---	---	---	---	---	1,434,951	---	---	---	1,434,951	---	---	---	1,434,951	---	---	---	1,434,951
Viking Library System	---	---	---	---	---	---	1,326,002	---	---	---	1,326,002	---	40,000	52,157	1,418,159	---	---	---	1,418,159
Waseca-LeSueur Library System	---	---	---	---	---	---	781,614	---	---	---	781,614	---	---	---	781,614	---	---	---	781,614
District Type Total	---	---	---	---	---	---	36,817,891	---	---	---	36,817,891	788,704	40,000	52,157	37,698,752	520,000	---	---	38,218,752
Mental Health/Family Services Collaboratives																			
3 Counties for Kids	---	---	---	---	89,950	---	---	---	---	---	89,950	---	---	---	89,950	---	---	---	89,950
Aitkin County Family Services Collaborative	---	---	---	---	74,498	---	---	---	---	---	74,498	---	---	---	74,498	---	---	---	74,498
Anoka County Children & Family Council Collaborative	---	---	---	---	419,411	---	---	---	---	---	419,411	---	---	---	419,411	---	---	---	419,411
Becker County Children's Initiative	---	---	---	---	200,960	---	---	---	---	---	200,960	---	---	---	200,960	---	---	---	200,960

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Table 7
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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other						Transfers			
																Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Beltrami Area Service Collaborative	---	---	---	---	912,799	---	---	---	---	---	912,799	---	---	---	912,799	---	---	---	912,799
Benton Children's Mental Health Collaborative	---	---	---	---	95,719	---	---	---	---	---	95,719	---	---	---	95,719	---	---	---	95,719
Big Stone County Family Services Collaborative	---	---	---	---	71,244	---	---	---	---	---	71,244	---	---	---	71,244	---	---	---	71,244
Carlton County Children and Family Services Collaborative	---	---	---	---	466,350	---	---	---	---	---	466,350	---	---	---	466,350	---	---	---	466,350
Cass County/Leech Lake Reservation Children's Initiative	36,379	---	---	---	286,610	---	---	---	---	---	322,989	---	---	---	322,989	---	---	---	322,989
Chippewa Care Collaborative	---	---	---	---	82,856	---	---	---	---	---	82,856	---	---	---	82,856	---	---	---	82,856
Chisago County Children's Cabinet Collaborative	---	---	---	---	188,006	---	---	---	---	---	188,006	---	---	---	188,006	---	---	---	188,006
Clay County Joint Powers Collaborative	---	---	---	---	250,383	---	---	---	---	---	250,383	---	---	---	250,383	---	---	---	250,383
Cottonwood County Family Services Collaborative*	---	---	---	---	80,348	---	---	---	---	5,214	85,562	---	---	---	85,562	---	---	---	85,562
Crow Wing County Family Services Collaborative	---	---	---	---	738,833	---	---	---	---	---	738,833	---	---	---	738,833	---	---	---	738,833
Dakota County Family Services Collaborative	---	---	---	---	424,163	---	---	---	---	---	424,163	---	---	---	424,163	---	---	---	424,163
Dodge County Family Services Collaborative	---	---	---	---	62,390	---	---	---	---	---	62,390	---	---	---	62,390	---	---	---	62,390
Douglas County Children's Mental Health Collaborative	---	---	---	---	151,822	---	---	---	---	---	151,822	---	---	---	151,822	---	---	---	151,822
Duluth Area Family Services Collaborative	---	---	---	---	442,542	---	---	---	---	---	442,542	---	---	---	442,542	---	---	---	442,542
Edina Family Services Collaborative*	---	---	---	---	232,645	---	---	---	---	---	232,645	---	---	---	232,645	---	---	---	232,645

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total	Other Financing Uses			Total Expenditures and Other Uses	
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other						Other Financing Uses	Transfers			Governmental Funds
																	Enterprise Funds	Governmental Funds		
Families First-Children's and Family	---	---	---	---	92,950	---	---	---	---	---	92,950	---	---	---	92,950	---	---	---	92,950	
Family Services Collaborative of Faribault and Martin County	---	---	---	---	206,190	---	---	---	---	---	206,190	---	---	---	206,190	---	---	---	206,190	
Freeborn County Family Services Collaborative	---	---	---	---	421,772	---	---	---	---	---	421,772	---	---	---	421,772	---	---	---	421,772	
Goodhue County Family Services Collaborative	---	---	---	---	332,028	---	---	---	---	---	332,028	---	---	---	332,028	---	---	---	332,028	
Grant County Youth and Child Council (Collaborative)	---	---	---	---	125,566	---	---	---	---	---	125,566	---	---	---	125,566	---	---	---	125,566	
Hennepin South Services Collaborative	---	---	---	---	841,570	---	---	---	---	---	841,570	---	---	---	841,570	---	---	---	841,570	
Houston County Family Services Collaborative	---	---	---	---	85,398	---	---	---	---	---	85,398	---	---	---	85,398	---	---	---	85,398	
Isanti County Integrated Children's Collaborative Fund	---	---	---	---	140,408	---	---	---	---	---	140,408	---	---	---	140,408	---	---	---	140,408	
Itasca County Family Services Collaborative	---	---	---	---	406,492	---	---	---	---	---	406,492	---	---	---	406,492	---	---	---	406,492	
Jackson County Family Services Network Collaborative	---	---	---	---	300,630	---	---	---	---	---	300,630	---	---	---	300,630	---	---	---	300,630	
Kanabec County Family Services Collaborative	---	---	---	---	55,532	---	---	---	---	---	55,532	---	---	---	55,532	---	---	---	55,532	
Kitson County Children's Collaborative	---	---	---	---	1,600	---	---	---	---	---	1,600	---	---	---	1,600	---	---	---	1,600	
Koochiching Family Collaborative*	---	---	---	---	28,609	---	---	---	---	---	28,609	---	---	---	28,609	---	---	---	28,609	
Lake of the Woods County Children & Families Collaborative	---	---	---	---	40,035	---	---	---	---	---	40,035	---	---	---	40,035	---	---	---	40,035	
Le Sueur County Family Services Collaborative	---	---	---	---	44,814	---	---	---	---	---	44,814	---	---	---	44,814	---	---	---	44,814	

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Table 7
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District Type and Name of Special District	Current Expenditures										Other Financing Uses								
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Mahnomen County Interagency Collaborative	---	---	---	---	99,988	---	---	---	---	99,988	---	---	---	99,988	---	---	---	99,988	
Marshall County Family Services Collaborative	---	---	---	---	52,183	---	---	---	---	52,183	---	---	---	52,183	---	---	---	52,183	
Mille Lacs County Family Ties	3,889	---	---	---	5,000	233,453	---	---	---	242,342	---	---	---	242,342	---	---	---	242,342	
Minneapolis Youth Coordinating Board	---	---	---	---	1,695,231	---	---	---	---	1,695,231	---	---	---	1,695,231	---	---	---	1,695,231	
Minnetonka Family Collaborative	---	---	---	---	216,289	---	---	---	---	216,289	---	---	---	216,289	---	---	---	216,289	
Morrison County Interagency Coordinating Council	---	---	---	---	221,126	---	---	---	---	221,126	---	---	---	221,126	---	---	---	221,126	
Mower County Family Connections	---	---	---	---	374,835	---	---	---	---	374,835	---	---	---	374,835	---	---	---	374,835	
Nicollet County Family Services Collaborative	---	---	---	---	181,768	---	---	---	---	181,768	---	---	---	181,768	---	---	---	181,768	
Nobles County Family Connections Collaborative	---	---	---	---	96,095	---	---	---	---	96,095	---	---	---	96,095	---	---	---	96,095	
North Shore Collaborative	---	---	---	---	94,174	---	---	---	---	94,174	---	---	---	94,174	---	---	---	94,174	
Northern Saint Louis County Family Services Collaborative	---	---	---	---	404,004	---	---	---	---	404,004	---	---	---	404,004	---	---	---	404,004	
Otter Tail County Family Services Collaborative	---	---	---	---	221,812	---	---	---	---	221,812	---	---	---	221,812	---	---	---	221,812	
PACT for Families Collaborative	---	---	---	---	2,212,996	---	---	---	---	2,212,996	---	---	---	2,212,996	---	---	---	2,212,996	
Pennington County Family Services Collaborative*	---	---	---	---	21,545	---	---	---	---	21,545	---	---	---	21,545	---	---	---	21,545	
Pine County Children, Families, and Learning Services Collaborative	---	---	---	---	129,680	---	---	---	---	129,680	---	---	---	129,680	---	---	---	129,680	

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Table 7
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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other						Transfers			
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Polk County Family Services/Children's Mental Health Collaborative	---	---	---	---	146,001	---	---	---	---	---	146,001	---	---	---	146,001	---	---	---	146,001
Pope County Family Services Collaborative	---	---	---	---	23,349	---	---	---	---	---	23,349	---	---	---	23,349	---	---	---	23,349
Ramsey County Children's Mental Health Collaborative	---	---	---	---	1,072,570	---	---	---	---	---	1,072,570	---	---	---	1,072,570	---	---	---	1,072,570
Rice County Family Services Collaborative	---	---	---	---	421,197	---	---	---	---	---	421,197	---	---	---	421,197	---	---	---	421,197
Robbinsdale Area Redesign	---	---	---	---	235,612	---	---	---	---	---	235,612	---	---	---	235,612	---	---	---	235,612
Saint Anthony/New Brighton Family Services Collaborative	---	---	---	---	19,583	---	---	---	---	---	19,583	---	---	---	19,583	---	---	---	19,583
Saint Paul Children's Collaborative	---	---	---	---	613,917	---	---	---	---	---	613,917	---	---	---	613,917	---	---	---	613,917
Scott Family Net Collaborative	---	---	---	---	317,485	---	---	---	---	---	317,485	---	---	---	317,485	---	---	---	317,485
Sibley County Children's Collaborative	---	---	---	---	70,881	---	---	---	---	---	70,881	---	---	---	70,881	---	---	---	70,881
Stearns County Family Services Collaborative	---	---	---	---	28,391	---	---	---	---	---	28,391	---	---	---	28,391	---	---	---	28,391
Steele County Children's Mental Health Collaborative	---	---	---	---	97,158	---	---	---	---	---	97,158	---	---	---	97,158	---	---	---	97,158
Stevens County Family Services Collaborative*	---	---	---	---	50,095	---	---	---	---	---	50,095	---	---	---	50,095	---	---	---	50,095
Todd County Collaborative for Children & Families*	10,847	---	---	---	66,950	---	---	---	---	---	77,797	---	---	---	77,797	---	---	---	77,797
Traverse County Connections Collaborative	---	---	---	---	14,456	---	---	---	---	---	14,456	---	---	---	14,456	---	---	---	14,456
Visions for Families and Communities*	---	---	---	---	---	---	---	---	---	148,069	148,069	---	---	---	148,069	---	---	---	148,069

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other						Transfers			
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Wabasha County Family Services Collaborative	---	---	---	---	151,933	---	---	---	---	---	151,933	---	---	---	151,933	---	---	---	151,933
Wadena County Family Services Collaborative	---	---	---	---	39,261	---	---	---	---	---	39,261	---	---	---	39,261	---	---	---	39,261
Waseca County Collaborative for Families	---	---	---	---	---	192,851	---	---	---	---	192,851	---	---	---	192,851	---	---	---	192,851
Wayzata Communities in Collaboration Council	---	---	---	---	166,232	---	---	---	---	---	166,232	---	---	---	166,232	---	---	---	166,232
Wilkin County Collaborative	---	---	---	---	13,500	13,200	800	---	---	3,813	31,313	---	---	---	31,313	---	---	---	31,313
Wright County Family Services Collaborative	---	---	---	---	346,488	---	---	---	---	---	346,488	---	---	---	346,488	---	---	---	346,488
District Type Total	51,115	---	---	---	18,316,908	439,504	800	---	---	157,096	18,965,423	---	---	---	18,965,423	---	---	---	18,965,423
Public Safety Authorities																			
Arrowhead Regional Corrections	---	22,192,386	---	---	---	---	---	---	---	---	22,192,386	1,694,567	---	---	23,886,953	---	---	---	23,886,953
Centennial Fire District	---	970,088	---	---	---	---	---	---	---	---	970,088	288,172	---	---	1,258,260	---	---	---	1,258,260
Central Minnesota Community Corrections	---	2,778,012	---	---	---	---	---	---	---	---	2,778,012	---	---	---	2,778,012	---	---	---	2,778,012
Central Minnesota Emergency Medical Services Board	---	---	---	---	206,815	---	---	---	---	---	206,815	---	---	---	206,815	---	---	---	206,815
Central Minnesota Regional Radio Board	---	882,641	---	---	---	---	---	---	---	---	882,641	122,167	---	---	1,004,808	---	---	---	1,004,808
Dakota Communications Center	---	7,534,496	---	---	---	---	---	---	---	---	7,534,496	50,415	1,115,000	85,400	8,785,311	---	---	---	8,785,311
Dodge Fillmore Olmsted Community Corrections Joint Powers Board	---	8,663,939	---	---	---	---	---	---	---	---	8,663,939	---	---	---	8,663,939	---	---	---	8,663,939
East Hubbard County Fire Protection District	---	62,803	---	---	---	---	---	---	---	---	62,803	23,348	---	---	86,151	---	---	---	86,151

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Excelsior Fire District	---	835,077	---	---	---	---	---	---	---	835,077	256,832	542,403	207,898	1,842,210	---	---	724,285	2,566,495	
Floodwood Area Emergency Medical Service District	---	71,001	---	---	---	---	---	---	---	71,001	---	---	---	71,001	---	---	---	71,001	
Hawley Area Fire District	---	89,047	---	---	---	---	---	---	---	89,047	11,405	---	---	100,452	---	---	10,369	110,821	
Isanti Fire District	---	467,540	---	---	---	---	---	---	---	467,540	44,220	---	---	511,760	---	---	---	511,760	
Lafayette Fire Protection Association	---	16,064	---	---	---	---	---	---	---	16,064	---	16,090	2,254	34,408	---	---	---	34,408	
Metropolitan Emergency Services Board	---	3,112,695	---	---	---	---	---	---	---	3,112,695	168,615	---	---	3,281,310	---	---	---	3,281,310	
Prairie Lakes Youth Programs	---	4,812,014	---	---	---	---	---	---	---	4,812,014	80,158	18,667	---	4,910,839	---	---	---	4,910,839	
Randolph-Hampton Fire District*	---	66,975	---	---	---	---	---	---	---	66,975	35,206	---	---	102,181	---	---	---	102,181	
Region 6W Community Corrections	---	1,400,262	---	---	---	---	---	---	---	1,400,262	39,227	12,549	3,583	1,455,621	---	---	---	1,455,621	
Rice-Steele Consolidated Dispatch	---	1,884,290	---	---	---	---	---	---	---	1,884,290	12,909	---	---	1,897,199	---	---	---	1,897,199	
Scott Joint Prosecution Association	---	891,370	---	---	---	---	---	---	---	891,370	---	---	---	891,370	---	---	---	891,370	
South Metro Public Safety Training Facility Association	---	506,673	---	---	---	---	---	---	---	506,673	25,995	---	---	532,668	---	---	---	532,668	
Southeast Minnesota Regional Radio Board*	---	1,128,251	---	---	---	---	---	---	7,528	1,135,779	---	---	---	1,135,779	---	---	---	1,135,779	
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	366,837	---	---	---	---	---	---	---	366,837	---	---	---	366,837	---	---	---	366,837	
Todd-Wadena Community Corrections	---	1,501,447	---	---	---	---	---	---	---	1,501,447	---	---	---	1,501,447	---	---	---	1,501,447	

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Table 7

Classification of Governmental Fund Expenditures for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Govern- mental Funds	
Walker Area Joint Fire Department	---	58,348	---	---	---	---	---	---	---	58,348	---	---	---	58,348	---	---	---	58,348	
West Metro Fire - Rescue District	---	1,726,842	---	---	---	---	---	---	---	1,726,842	354,383	---	---	2,081,225	---	---	129,828	2,211,053	
District Type Total	---	62,019,098	---	---	206,815	---	---	---	7,528	62,233,441	3,207,619	1,704,709	299,135	67,444,904	---	---	864,482	68,309,386	
Recreation Authorities																			
Lake of the Woods Area Tourism Board	---	---	---	---	---	---	---	275,214	---	275,214	---	---	---	275,214	---	---	---	275,214	
Lakeville Arenas	---	---	---	---	---	1,011,690	---	---	---	1,011,690	191,913	---	---	1,203,603	---	---	116,000	1,319,603	
Minnesota Ballpark Authority	---	---	---	---	---	11,414,841	---	---	---	11,414,841	---	---	---	11,414,841	---	---	---	11,414,841	
Three Rivers Park District	---	---	---	---	---	44,056,244	---	---	---	44,056,244	14,658,286	9,660,000	2,542,528	70,917,058	31,941,134	---	1,430,432	104,288,624	
District Type Total	---	---	---	---	---	56,482,775	---	275,214	---	56,757,989	14,850,199	9,660,000	2,542,528	83,810,716	31,941,134	---	1,546,432	117,298,282	
Regional Development Commissions																			
Arrowhead Regional Development Commission 3	---	---	---	---	3,874,988	---	---	1,582,275	---	5,457,263	---	---	---	5,457,263	---	206,117	296,362	5,959,742	
East Central Regional Development Commission	---	---	---	---	---	---	---	773,768	---	773,768	---	6,734	---	780,502	---	---	---	780,502	
Headwaters Regional Development Commission	---	---	---	---	---	---	---	1,277,044	---	1,277,044	---	---	---	1,277,044	---	---	---	1,277,044	
Metropolitan Council	11,232,000	---	111,900,000	---	---	---	37,337,000	5,946,000	14,492,000	---	180,907,000	29,292,000	40,140,000	9,659,000	259,998,000	---	35,011,000	2,316,000	297,325,000
Mid-Minnesota Development Commission	---	---	---	---	---	---	---	---	739,608	---	739,608	4,625	---	744,233	---	---	---	744,233	
Northwest Regional Development Commission 1	76,102	---	77,851	---	3,362,620	---	108,712	190,927	307,095	---	4,123,307	4,530	---	4,127,837	---	---	---	4,127,837	

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Region Nine Development Commission	---	---	---	---	---	---	---	---	2,866,497	---	2,866,497	39,372	---	---	2,905,869	---	---	---	2,905,869
Regional Development Commission 5	---	---	---	---	---	---	---	---	1,118,028	---	1,118,028	---	63,740	935	1,182,703	---	---	---	1,182,703
Southwest Regional Development Commission*	77,646	11,821	---	---	1,053,259	---	---	105,935	895,252	94,392	2,238,305	26,162	28,370	7,810	2,300,647	---	---	---	2,300,647
Upper Minnesota Valley Regional Development Commission	---	---	---	---	---	---	---	---	940,262	---	940,262	16,975	---	---	957,237	---	---	---	957,237
District Type Total	11,385,748	11,821	111,977,85	---	8,290,867	---	37,445,712	6,242,862	24,991,829	94,392	200,441,082	29,383,664	40,238,844	9,667,745	279,731,335	---	35,217,117	2,612,362	317,560,814
Regional Railroad Authorities																			
Lac qui Parle Regional Railroad Authority	---	---	---	---	---	---	---	---	188,402	---	188,402	---	---	---	188,402	---	---	---	188,402
McLeod County Regional Railroad Authority	---	---	80,658	---	---	---	---	---	---	---	80,658	---	29,296	---	109,954	---	---	---	109,954
Minnesota Valley Regional Rail Authority	---	---	---	---	---	---	---	---	355,728	---	355,728	---	139,930	---	495,658	---	---	---	495,658
Saint Louis and Lake Counties Regional Railroad Authority	---	---	---	---	---	---	---	---	1,336,500	---	1,336,500	1,078,208	---	---	2,414,708	---	---	---	2,414,708
District Type Total	---	---	80,658	---	---	---	---	---	1,880,630	---	1,961,288	1,078,208	169,226	---	3,208,722	---	---	---	3,208,722
Rural Water Systems																			
Golden Valley - Crystal - New Hope Joint Water Commission	---	---	---	---	---	---	---	6,886,636	---	---	6,886,636	1,440,280	---	---	8,326,916	---	---	---	8,326,916
Red Rock Rural Water System	---	---	---	---	---	---	---	214,456	---	---	214,456	75,384	387,000	502,921	1,179,761	---	---	---	1,179,761
District Type Total	---	---	---	---	---	---	---	7,101,092	---	---	7,101,092	1,515,664	387,000	502,921	9,506,677	---	---	---	9,506,677
Sanitation Districts																			
Big Lake Area Sanitary District	---	---	---	79,321	---	---	---	---	---	---	79,321	---	203,600	2,545	285,466	---	---	20,500	305,966

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Classification of Governmental Fund Expenditures
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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Biosolids Disposal Site Authority	---	---	---	20,648	---	---	---	---	---	20,648	---	---	---	20,648	---	---	---	20,648	
Cross Lake Area Water and Sanitary Sewer District	---	---	---	148,444	---	---	---	---	---	148,444	---	157,588	30,443	336,475	179,710	---	---	516,185	
Metropolitan Mosquito Control District	---	---	---	15,558,120	---	---	---	---	---	15,558,120	522,141	160,000	93,117	16,333,378	---	---	---	16,333,378	
North Long Lake Sanitary Sewer District	---	---	---	29,114	---	---	---	---	---	29,114	---	---	---	29,114	---	---	---	29,114	
North Shore Sanitary Sewer District	---	---	---	783	---	---	---	---	---	783	---	6,869	7,851	15,503	---	---	---	15,503	
Shorewood Acres Sanitary District	---	---	---	3,367	---	---	---	---	---	3,367	---	---	---	3,367	---	---	---	3,367	
Shorewood Park Sanitary District*	---	---	---	---	---	---	---	---	62,348	62,348	230	31,250	---	93,828	---	---	---	93,828	
Tri-Cities Biosolids Disposal Authority	---	---	---	71,170	---	---	---	---	---	71,170	---	---	---	71,170	---	---	---	71,170	
Villard Area Lakes Sanitary District	---	---	---	1,228	---	---	---	---	---	1,228	---	---	---	1,228	---	---	---	1,228	
District Type Total	---	---	---	15,912,195	---	---	---	---	62,348	15,974,543	522,371	559,307	133,956	17,190,177	179,710	---	20,500	17,390,387	
Service Cooperatives																			
Central Minnesota Educational Research and Development Council	---	---	---	---	---	5,835,246	---	---	---	5,835,246	41,450	42,141	15,354	5,934,191	---	---	---	5,934,191	
Lakes Country Service Cooperative	---	---	---	---	---	5,678,751	---	---	---	5,678,751	349,689	---	---	6,028,440	---	---	9,510	6,037,950	
Metropolitan Educational Cooperative Service Unit	---	---	---	---	---	4,824,201	---	---	---	4,824,201	25,834	---	---	4,850,035	---	---	---	4,850,035	
National Joint Powers Alliance	---	---	---	---	---	2,569,807	---	---	---	2,569,807	194,331	---	---	2,764,138	---	---	---	2,764,138	
Northeast Service Cooperative	---	---	---	---	---	5,640,091	---	---	---	5,640,091	5,580,866	760,914	579,994	12,561,865	---	---	---	12,561,865	

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for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Uses				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total Expenditures	Transfers		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Northwest Service Cooperative	---	---	---	---	---	2,784,284	---	---	---	---	2,784,284	21,554	---	---	2,805,838	---	---	---	2,805,838
Oak Land Cooperative Center	---	---	---	---	---	1,980,399	---	---	---	---	1,980,399	51,843	---	---	2,032,242	---	---	---	2,032,242
Resource Training and Solution	---	---	---	---	---	6,881,946	---	---	---	---	6,881,946	642,803	9,823	791	7,535,363	28,551	---	---	7,563,914
South Central Service Cooperative	---	---	---	---	---	6,157,954	---	---	---	---	6,157,954	843,524	---	---	7,001,478	---	15,029	---	7,016,507
Southwest - West Central Service Cooperative	---	---	---	---	---	25,855,093	---	---	---	---	25,855,093	141,940	---	---	25,997,033	---	---	---	25,997,033
District Type Total	---	---	---	---	---	68,207,772	---	---	---	---	68,207,772	7,893,834	812,878	596,139	77,510,623	28,551	15,029	9,510	77,563,713
Soil and Water Conservation Districts																			
Aitkin County Soil and Water Conservation District	---	---	---	---	---	---	---	422,331	---	---	422,331	---	---	---	422,331	---	---	---	422,331
Anoka Soil and Water Conservation District	---	---	---	---	---	---	---	803,193	---	---	803,193	18,641	---	---	821,834	---	---	---	821,834
Becker Soil and Water Conservation District	---	---	---	---	---	---	---	609,184	---	---	609,184	25,730	---	---	634,914	---	---	---	634,914
Beltrami Soil and Water Conservation District	---	---	---	---	---	---	---	79,882	---	---	79,882	---	---	---	79,882	---	---	---	79,882
Benton Soil and Water Conservation District	---	---	---	---	---	---	---	410,037	---	---	410,037	---	---	---	410,037	---	---	---	410,037
Big Stone Soil and Water Conservation District	---	---	---	---	---	---	---	445,840	---	---	445,840	77,768	---	---	523,608	---	---	---	523,608
Brown Soil and Water Conservation District	---	---	---	---	---	---	---	151,329	---	---	151,329	34,575	---	---	185,904	---	---	---	185,904
Carlton Soil and Water Conservation District	---	---	---	---	---	---	---	385,560	---	---	385,560	---	---	---	385,560	---	---	---	385,560
Carver Soil and Water Conservation District	---	---	---	---	---	---	---	619,483	---	---	619,483	---	---	---	619,483	---	---	---	619,483

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District Type and Name of Special District	Current Expenditures										Other Financing Uses								
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Cass Soil and Water Conservation District	---	---	---	---	---	---	---	160,688	---	---	160,688	---	---	---	160,688	---	---	---	160,688
Chippewa Soil and Water Conservation District	---	---	---	---	---	---	---	254,791	---	---	254,791	1,243	---	---	256,034	---	---	---	256,034
Chisago Soil and Water Conservation District	---	---	---	---	---	---	---	408,050	---	---	408,050	2,774	---	---	410,824	---	---	---	410,824
Clay Soil and Water Conservation District	---	---	---	---	---	---	---	406,931	---	---	406,931	---	---	---	406,931	---	---	---	406,931
Clearwater Soil and Water Conservation District	---	---	---	---	---	---	---	197,249	---	---	197,249	---	---	---	197,249	---	---	---	197,249
Cottonwood Soil and Water Conservation District	---	---	---	---	---	---	---	621,982	---	---	621,982	28,663	---	---	650,645	---	---	---	650,645
Crow Wing Soil and Water Conservation District	---	---	---	---	---	---	---	399,648	---	---	399,648	1,100	---	---	400,748	---	---	---	400,748
Dakota County Soil and Water Conservation District	---	---	---	---	---	---	---	1,127,788	---	---	1,127,788	6,677	---	---	1,134,465	---	---	---	1,134,465
Dodge Soil and Water Conservation District	---	---	---	---	---	---	---	236,731	---	---	236,731	---	---	---	236,731	---	---	---	236,731
Douglas Soil and Water Conservation District	---	---	---	---	---	---	---	470,103	---	---	470,103	---	---	---	470,103	---	---	---	470,103
Faribault County Soil and Water Conservation District	---	---	---	---	---	---	---	702,737	---	---	702,737	12,776	---	---	715,513	---	---	---	715,513
Fillmore Soil and Water Conservation District	---	---	---	---	---	---	---	995,507	---	---	995,507	27,046	---	---	1,022,553	---	---	---	1,022,553
Freeborn County Soil and Water Conservation District	---	---	---	---	---	---	---	254,162	---	---	254,162	---	---	---	254,162	---	---	---	254,162
Goodhue County Soil and Water Conservation District	---	---	---	---	---	---	---	1,416,098	---	---	1,416,098	27,088	---	---	1,443,186	---	---	---	1,443,186
Grant Soil and Water Conservation District	---	---	---	---	---	---	---	282,663	---	---	282,663	---	---	---	282,663	---	---	---	282,663

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Hubbard County Soil and Water Conservation District	---	---	---	---	---	---	---	306,523	---	---	306,523	7,122	---	---	313,645	---	---	---	313,645
Isanti Soil and Water Conservation District	---	---	---	---	---	---	---	139,453	---	---	139,453	1,296	---	---	140,749	---	---	---	140,749
Itasca County Soil and Water Conservation District	---	---	---	---	---	---	---	513,643	---	---	513,643	---	---	---	513,643	---	---	---	513,643
Jackson Soil and Water Conservation District	---	---	---	---	---	---	---	381,865	---	---	381,865	---	---	---	381,865	---	---	---	381,865
Kanabec Soil and Water Conservation District	---	---	---	---	---	---	---	239,323	---	---	239,323	---	---	---	239,323	---	---	---	239,323
Kandiyohi Soil and Water Conservation District	---	---	---	---	---	---	---	503,391	---	---	503,391	---	---	---	503,391	---	---	---	503,391
Kittson Soil and Water Conservation District	---	---	---	---	---	---	---	255,336	---	---	255,336	---	---	---	255,336	---	---	---	255,336
Koochiching Soil and Water Conservation District	---	---	---	---	---	---	---	177,456	---	---	177,456	---	---	---	177,456	---	---	---	177,456
Lac qui Parle Soil and Water Conservation District	---	---	---	---	---	---	---	249,329	---	---	249,329	1,561	---	---	250,890	---	---	---	250,890
Lake County Soil and Water Conservation District	---	---	---	---	---	---	---	472,753	---	---	472,753	2,046	---	---	474,799	---	---	---	474,799
Lake of the Woods Soil and Water Conservation District	---	---	---	---	---	---	---	245,651	---	---	245,651	---	---	---	245,651	---	---	---	245,651
Le Sueur County Soil and Water Conservation District	---	---	---	---	---	---	---	331,345	---	---	331,345	---	18,711	2,889	352,945	---	---	---	352,945
Lincoln Soil and Water Conservation District	---	---	---	---	---	---	---	692,823	---	---	692,823	30,699	---	---	723,522	---	---	---	723,522
Lyon Soil and Water Conservation District	---	---	---	---	---	---	---	160,017	---	---	160,017	---	---	---	160,017	---	---	---	160,017
Mahnomen Soil and Water Conservation District	---	---	---	---	---	---	---	149,516	---	---	149,516	---	---	---	149,516	---	---	---	149,516

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Marshall Soil and Water Conservation District	---	---	---	---	---	---	---	266,937	---	---	266,937	---	---	---	266,937	---	---	---	266,937
Martin Soil and Water Conservation District	---	---	---	---	---	---	---	492,363	---	---	492,363	---	---	---	492,363	---	---	---	492,363
Meeker Soil and Water Conservation District	---	---	---	---	---	---	---	243,908	---	---	243,908	29,778	---	---	273,686	---	---	---	273,686
Mille Lacs Soil and Water Conservation District	---	---	---	---	---	---	---	229,573	---	---	229,573	2,783	---	---	232,356	---	---	---	232,356
Morrison Soil and Water Conservation District	---	---	---	---	---	---	---	423,412	---	---	423,412	942	---	---	424,354	---	---	---	424,354
Mower County Soil and Water Conservation District	---	---	---	---	---	---	---	636,332	---	---	636,332	---	---	---	636,332	---	---	---	636,332
Murray Soil and Water Conservation District	---	---	---	---	---	---	---	291,466	---	---	291,466	---	---	---	291,466	---	---	---	291,466
Nobles Soil and Water Conservation District	---	---	---	---	---	---	---	417,087	---	---	417,087	15,423	---	---	432,510	---	---	---	432,510
Norman County Soil and Water Conservation District	---	---	---	---	---	---	---	265,658	---	---	265,658	---	---	---	265,658	---	---	---	265,658
North Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	---	214,586	---	---	214,586	---	---	---	214,586	---	---	---	214,586
Olmsted Soil and Water Conservation District	---	---	---	---	---	---	---	613,294	---	---	613,294	---	---	---	613,294	---	---	---	613,294
Otter Tail East Soil and Water Conservation District	---	---	---	---	---	---	---	757,319	---	---	757,319	---	15,814	6,384	779,517	---	---	---	779,517
Pennington Soil and Water Conservation District	---	---	---	---	---	---	---	319,094	---	---	319,094	2,418	---	---	321,512	---	---	---	321,512
Pine Soil and Water Conservation District	---	---	---	---	---	---	---	222,170	---	---	222,170	---	---	---	222,170	---	---	---	222,170
Pipestone Soil and Water Conservation District	---	---	---	---	---	---	---	317,274	---	---	317,274	11,168	---	---	328,442	---	---	---	328,442

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Other Financing Uses								
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Ramsey Soil and Water Conservation District	---	---	---	---	---	---	---	513,502	---	---	513,502	5,852	---	---	519,354	---	---	---	519,354
Red Lake Soil and Water Conservation District	---	---	---	---	---	---	---	295,499	---	---	295,499	---	---	---	295,499	---	---	---	295,499
Redwood Soil and Water Conservation District	---	---	---	---	---	---	---	442,551	---	---	442,551	---	---	---	442,551	---	---	---	442,551
Renville Soil and Water Conservation District	---	---	---	---	---	---	---	362,545	---	---	362,545	2,075	---	---	364,620	---	---	---	364,620
Rice Soil and Water Conservation District	---	---	---	---	---	---	---	486,038	---	---	486,038	25,660	---	---	511,698	---	---	---	511,698
Root River Soil and Water Conservation District	---	---	---	---	---	---	---	359,268	---	---	359,268	---	---	---	359,268	---	---	---	359,268
Roseau Soil and Water Conservation District	---	---	---	---	---	---	---	211,491	---	---	211,491	---	---	---	211,491	---	---	---	211,491
Scott Soil and Water Conservation District	---	---	---	---	---	---	---	1,248,875	---	---	1,248,875	---	---	---	1,248,875	---	---	---	1,248,875
Sherburne Soil and Water Conservation District	---	---	---	---	---	---	---	428,492	---	---	428,492	1,296	---	---	429,788	---	---	---	429,788
Sibley Soil and Water Conservation District	---	---	---	---	---	---	---	260,397	---	---	260,397	---	---	---	260,397	---	---	---	260,397
South Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	---	761,462	---	---	761,462	---	---	---	761,462	---	---	---	761,462
Stearns Soil and Water Conservation District	---	---	---	---	---	---	---	1,873,885	---	---	1,873,885	35,063	---	---	1,908,948	---	---	---	1,908,948
Steele County Soil and Water Conservation District	---	---	---	---	---	---	---	259,845	---	---	259,845	---	---	---	259,845	---	---	---	259,845
Stevens Soil and Water Conservation District	---	---	---	---	---	---	---	722,806	---	---	722,806	35,963	---	---	758,769	---	---	---	758,769
SWCD Technical Service Area 1 Northwest	---	---	---	---	---	---	---	210,774	---	---	210,774	16,413	---	---	227,187	---	---	---	227,187

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Table 7 Classification of Governmental Fund Expenditures for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other						Other Financing Uses	Transfers		
																	Enterprise Funds	Governmental Funds	
SWCD Technical Service Area 2 West Central	---	---	---	---	---	---	214,094	---	---	214,094	---	---	---	214,094	---	---	---	214,094	
SWCD Technical Service Area 3 Northwest*	---	---	---	---	---	---	272,479	---	---	272,479	39,196	---	---	311,675	---	---	---	311,675	
SWCD Technical Service Area 4 Metro	---	---	---	---	---	---	198,836	---	---	198,836	6,485	---	---	205,321	---	---	---	205,321	
SWCD Technical Service Area 5 Southwest	---	---	---	---	---	---	204,320	---	---	204,320	---	---	---	204,320	---	---	---	204,320	
SWCD Technical Service Area 7 Southeast	---	---	---	---	---	---	594,442	---	---	594,442	21,497	---	---	615,939	---	---	---	615,939	
SWCD Technical Service Area 8 North Central	---	---	---	---	---	---	289,641	---	---	289,641	---	---	---	289,641	---	---	---	289,641	
Swift Soil and Water Conservation District	---	---	---	---	---	---	189,680	---	---	189,680	31,868	---	---	221,548	---	---	---	221,548	
Todd Soil and Water Conservation District	---	---	---	---	---	---	15,020	---	---	15,020	259,392	---	---	274,412	---	---	---	274,412	
Traverse Soil and Water Conservation District	---	---	---	---	---	---	600,822	---	---	600,822	---	---	---	600,822	---	---	---	600,822	
Washington Soil and Water Conservation District	---	---	---	---	---	---	1,986,876	---	---	1,986,876	165,423	---	---	2,152,299	---	---	---	2,152,299	
West Otter Tail Soil and Water Conservation District	---	---	---	---	---	---	580,750	---	---	580,750	35,245	---	---	615,995	---	---	---	615,995	
West Polk Soil and Water Conservation District	---	---	---	---	---	---	214,027	---	---	214,027	---	---	---	214,027	---	---	---	214,027	
Wilkin Soil and Water Conservation District	---	---	---	---	---	---	337,332	---	---	337,332	24,037	---	---	361,369	---	---	---	361,369	
Winona Soil and Water Conservation District	---	---	---	---	---	---	933,748	---	---	933,748	---	---	---	933,748	---	---	---	933,748	
Wright Soil and Water Conservation District	---	---	---	---	---	---	742,255	---	---	742,255	4,002	---	---	746,257	---	---	---	746,257	

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Table 7

Classification of Governmental Fund Expenditures for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Yellow Medicine Soil and Water Conservation District	---	---	---	---	---	---	---	311,284	---	---	311,284	17,600	---	---	328,884	---	---	---	328,884
District Type Total	---	---	---	---	---	---	---	38,513,900	---	---	38,513,900	1,096,384	34,525	9,273	39,654,082	---	---	---	39,654,082
Solid Waste Commissions/Boards																			
Northwest Minnesota Household Hazardous Waste Management Joint Powers Board	---	---	---	188,720	---	---	---	---	---	188,720	---	---	---	188,720	---	---	---	---	188,720
Ramsey/Washington County Resource Recovery Project	---	---	---	10,721,548	---	---	---	---	---	10,721,548	---	---	---	10,721,548	---	---	---	---	10,721,548
District Type Total	---	---	---	10,910,268	---	---	---	---	---	10,910,268	---	---	---	10,910,268	---	---	---	---	10,910,268
Training Centers/Councils																			
Northeast Minnesota Office of Job Training	---	---	---	---	---	---	---	---	4,431,582	4,431,582	---	---	---	4,431,582	---	---	---	---	4,431,582
Stearns - Benton Employment and Training Council	---	---	---	---	---	---	---	2,825,551	---	2,825,551	---	---	---	2,825,551	---	---	---	---	2,825,551
District Type Total	---	---	---	---	---	---	---	7,257,133	---	7,257,133	---	---	---	7,257,133	---	---	---	---	7,257,133
Transit Commissions																			
Counties Transit Improvement Board	---	---	34,712,116	---	---	---	---	---	---	34,712,116	---	3,685,000	4,601,844	42,998,960	---	---	---	---	42,998,960
Minneapolis-Duluth/Superior Passenger Rail Alliance	---	---	---	---	---	---	---	234,458	---	234,458	---	---	---	234,458	---	---	---	---	234,458
Minnesota Valley Transit Association	---	---	20,640,462	---	---	---	---	---	---	20,640,462	10,321,434	---	268,836	31,230,732	---	---	854,655	---	32,085,387
Northstar Corridor Development Authority	---	---	652,014	---	---	---	---	---	---	652,014	---	---	---	652,014	---	---	---	---	652,014
Saint Cloud Metropolitan Transit Commission	---	---	9,872,810	---	---	---	---	---	---	9,872,810	1,119,603	---	---	10,992,413	---	---	---	---	10,992,413

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Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and Other Uses				
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total	Transfers		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Southwest Metro Transit Commission	---	---	8,341,986	---	---	---	---	---	---	8,341,986	8,007,632	1,929,084	229,065	18,507,767	---	---	---	18,507,767	
District Type Total	---	---	74,219,388	---	---	---	---	234,458	---	74,453,846	19,448,669	5,614,084	5,099,745	104,616,344	---	---	854,655	105,470,999	
Watershed Districts																			
Bear Valley Watershed District	---	---	---	---	---	---	2,270	---	---	2,270	---	---	---	2,270	---	---	---	2,270	
Bois de Sioux Watershed District	---	---	---	---	---	---	2,238,913	---	---	2,238,913	92,009	1,000,000	40,866	3,371,788	---	---	---	3,371,788	
Browns Creek Watershed District	---	---	---	---	---	---	910,911	---	---	910,911	---	---	---	910,911	---	---	---	910,911	
Buffalo Creek Watershed District	---	---	---	---	---	---	145,069	---	---	145,069	---	---	---	145,069	---	---	---	145,069	
Buffalo-Red River Watershed District	366,660	---	---	---	---	---	368,767	---	---	735,427	7,906,920	---	158,435	8,800,782	---	---	595,797	9,396,579	
Capitol Region Watershed District	---	---	---	---	---	---	3,702,106	---	---	3,702,106	1,343,133	65,000	127,690	5,237,929	---	---	---	5,237,929	
Carnelian-Marine-Saint Croix Watershed District	---	---	---	---	---	---	451,139	---	---	451,139	---	---	---	451,139	---	---	---	451,139	
Cedar River Watershed District	---	---	---	---	---	---	379,762	---	---	379,762	---	---	---	379,762	---	---	---	379,762	
Clearwater River Watershed District	---	---	---	---	---	---	724,520	---	---	724,520	117,539	---	---	842,059	---	---	80,000	922,059	
Comfort Lake Forest Lake Watershed District	---	---	---	---	---	---	566,623	---	---	566,623	---	---	---	566,623	---	---	---	566,623	
Coon Creek Watershed District	---	---	---	---	---	---	1,303,379	---	---	1,303,379	---	---	---	1,303,379	---	---	---	1,303,379	
Cormorant Lakes Watershed District	---	---	---	---	---	---	156,851	---	---	156,851	---	---	---	156,851	---	---	---	156,851	
Crooked Creek Watershed District	---	---	---	---	---	---	14,243	---	---	14,243	620	---	---	14,863	---	---	---	14,863	

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments		Total	Other Financing Uses	Transfers	
																		Enterprise Funds	Governmental Funds
Hawk Creek Watershed Project	---	---	---	---	---	---	---	369,477	---	---	369,477	10,142	---	---	379,619	---	---	---	379,619
Heron Lake Watershed District	---	---	---	---	---	---	---	525,392	---	---	525,392	---	---	---	525,392	---	---	---	525,392
Kanaranzi-Little Rock Watershed District	---	---	---	---	---	---	---	131,918	---	---	131,918	---	---	---	131,918	---	---	---	131,918
Lower Minnesota River Watershed District	---	---	---	---	---	---	---	358,600	---	---	358,600	---	---	---	358,600	---	---	---	358,600
Middle-Snake-Tamarac Rivers Watershed District	---	---	---	---	---	---	---	2,077,698	---	---	2,077,698	---	152,000	40,187	2,269,885	---	---	---	2,269,885
Minnehaha Creek Watershed District	---	---	---	---	---	---	---	8,691,715	---	---	8,691,715	1,810,671	5,532,896	1,143,996	17,179,278	---	---	771,396	17,950,674
Nine Mile Creek Watershed District	---	---	---	---	---	---	---	1,406,755	---	---	1,406,755	153,802	---	---	1,560,557	---	---	---	1,560,557
North Fork Crow River Watershed District	---	---	---	---	---	---	---	492,833	---	---	492,833	962	184,477	17,561	695,833	---	---	2,866	698,699
Okabena-Ocheda Watershed District	---	---	---	---	---	---	---	158,179	---	---	158,179	1,366	---	---	159,545	---	---	---	159,545
Pelican River Watershed District	---	---	---	---	---	---	---	524,422	---	---	524,422	3,350	28,581	4,419	560,772	---	---	184,510	745,282
Prior Lake-Spring Lake Watershed District	---	---	---	---	---	---	---	1,806,669	---	---	1,806,669	---	1,265,000	86,979	3,158,648	---	---	174,862	3,333,510
Ramsey-Washington Metro Watershed District	---	---	---	---	---	---	---	4,554,087	---	---	4,554,087	---	1,613,394	70,053	6,237,534	---	---	---	6,237,534
Red Lake Watershed District	---	---	---	---	---	---	---	611,180	---	---	611,180	4,175,513	---	---	4,786,693	---	---	2,188,833	6,975,526
Rice Creek Watershed District	---	---	---	---	---	---	---	3,622,834	---	---	3,622,834	12,500	---	---	3,635,334	---	---	---	3,635,334
Riley-Purgatory-Bluff Creek Watershed District	---	---	---	---	---	---	---	1,573,258	---	---	1,573,258	12,985	---	2,035	1,588,278	---	---	---	1,588,278

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Govern- mental Funds	
Roseau River Watershed District	---	---	---	---	---	---	---	276,005	---	---	276,005	789,454	---	---	1,065,459	---	---	295,253	1,360,712
Sand Hill River Watershed District	---	---	---	---	---	---	---	167,329	---	---	167,329	382,289	---	---	549,618	---	---	---	549,618
Sauk River Watershed District	---	---	---	---	---	---	---	753,624	---	---	753,624	505,156	454,996	42,800	1,756,576	---	---	390,971	2,147,547
Shell Rock River Watershed District	---	---	---	---	---	---	---	1,748,561	---	---	1,748,561	461,435	---	---	2,209,996	---	---	---	2,209,996
South Washington Watershed District	---	---	---	---	---	---	---	6,438,570	---	---	6,438,570	---	545,000	216,195	7,199,765	---	---	---	7,199,765
Stockton-Rollingstone-Minnesota City Watershed District	---	---	---	---	---	---	---	17,679	---	---	17,679	---	---	---	17,679	---	---	---	17,679
Thirty Lakes Watershed District	---	---	---	---	---	---	---	92,239	---	---	92,239	---	---	---	92,239	---	---	---	92,239
Turtle Creek Watershed District	---	---	---	---	---	---	---	211,293	---	---	211,293	1,088	---	---	212,381	---	---	---	212,381
Two Rivers Watershed District	---	---	---	---	---	---	---	1,908,470	---	---	1,908,470	13,079	---	---	1,921,549	---	---	---	1,921,549
Upper Minnesota River Watershed District	---	---	---	---	---	---	---	159,181	---	---	159,181	---	100,000	10,252	269,433	---	---	125,924	395,357
Valley Branch Watershed District	---	---	---	---	---	---	---	656,052	---	---	656,052	---	---	---	656,052	---	---	---	656,052
Warroad Watershed District	---	---	---	---	---	---	---	22,852	---	---	22,852	---	---	---	22,852	---	---	---	22,852
Whitewater Joint Powers Board	---	---	---	---	---	---	---	193,002	---	---	193,002	---	---	---	193,002	---	---	---	193,002
Wild Rice Watershed District	---	---	---	---	---	---	---	2,496,185	---	---	2,496,185	---	686,025	16,603	3,198,813	---	---	279,307	3,478,120

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	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Total Expenditures and Other Uses
																	Enterprise Funds	Governmental Funds	
Yellow Medicine River Watershed District	---	---	---	---	---	---	---	154,284	---	---	154,284	---	---	---	154,284	---	---	3,111	157,395
District Type Total	366,660	---	---	---	---	---	---	53,164,896	---	---	53,531,556	17,794,013	11,627,369	1,978,071	84,931,009	---	---	5,092,830	90,023,839
Watershed Management Organizations																			
Bassett Creek Water Management Commission	---	---	---	---	---	---	---	493,362	---	---	493,362	1,458,237	---	---	1,951,599	---	---	---	1,951,599
Black Dog Watershed Management Organization	---	---	---	---	---	---	---	98,544	---	---	98,544	---	---	---	98,544	---	---	---	98,544
Elm Creek Watershed Management Commission	---	---	---	---	---	---	---	322,536	---	---	322,536	---	---	---	322,536	---	---	---	322,536
Lower Mississippi River Watershed Management Organization	---	---	---	---	---	---	---	192,103	---	---	192,103	---	---	---	192,103	---	---	---	192,103
Lower Rum River Water Management Organization	---	---	---	---	---	---	---	54,376	---	---	54,376	---	---	---	54,376	---	---	---	54,376
Middle Saint Croix Watershed Management Organization	---	---	---	---	---	---	---	154,899	---	---	154,899	---	---	---	154,899	---	---	---	154,899
Mississippi Headwaters Board	---	---	---	---	---	---	---	127,146	---	---	127,146	---	---	---	127,146	---	---	---	127,146
Mississippi Watershed Management Organization	---	---	---	---	---	---	---	2,104,027	---	---	2,104,027	938,412	---	---	3,042,439	---	---	---	3,042,439
Pioneer Sarah Creek Watershed Management Commission	---	---	---	---	---	---	---	188,336	---	---	188,336	---	---	---	188,336	---	---	---	188,336
Red River Watershed Management Board	---	---	---	---	---	---	---	1,749,309	---	---	1,749,309	1,695,467	---	---	3,444,776	---	---	---	3,444,776
Shingle Creek Watershed District Management Commission	---	---	---	---	---	---	---	380,882	---	---	380,882	---	---	---	380,882	---	---	---	380,882
Snake River Watershed Management Board	---	---	---	---	---	---	---	46,811	---	---	46,811	---	---	---	46,811	---	---	---	46,811
Southeast Minnesota Water Resource Board	---	---	---	---	---	---	---	434,946	---	---	434,946	---	---	---	434,946	---	---	---	434,946

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District Type and Name of Special District	Current Expenditures											Other Financing Uses							
	General Government	Public Safety	Transit	Sanitation	Health and Human Services	Education	Culture and Recreation	Conservation of Natural Resources	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Transfers			Total Expenditures and Other Uses
																Other Financing Uses	Enterprise Funds	Governmental Funds	
Sunrise River Watershed Management Organization	---	---	---	---	---	---	45,378	---	---	45,378	---	---	---	45,378	---	---	---	45,378	
Upper Rum River Water Management Organization	1,355	---	---	---	---	---	8,360	---	4,552	14,267	---	---	---	14,267	---	---	---	14,267	
Vadnais Lake Area Water Management Organization	---	---	---	---	---	---	356,192	---	---	356,192	177,404	---	---	533,596	---	---	---	533,596	
West Mississippi Watershed Management Commission	---	---	---	---	---	---	135,215	---	---	135,215	---	---	---	135,215	---	---	---	135,215	
District Type Total	1,355	---	---	---	---	---	6,892,422	---	4,552	6,898,329	4,269,520	---	---	11,167,849	---	---	---	11,167,849	
State Total	\$11,805,469	\$186,367,965	\$26,822,463	\$87,884,408	\$136,980,217	\$39,295,255	\$820,000,233	\$74,892,900	\$1,024,266,309	\$39,468,960	\$110,055,868	\$70,014,236	\$22,486,685	\$33,576,695	\$11,743,904	\$11,743,904	\$11,743,904	\$1,109,055,868	

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Airport Commissions														
Bemidji Regional Airport (Airport)	374,735	2,381,585	(2,006,850)	1,320,845	38,695	(724,700)	425,000	663,943	231,338	---	751,659	---	38,297	50,000
Chisholm-Hibbing Airport Authority (Airport Authority)	1,549,524	3,027,589	(1,478,065)	760,237	25,151	(742,979)	596,332	591,571	44,885	---	2,318,936	1,401,911	25,151	54,600
International Falls-Koochiching County Airport Commission dba: Falls International Airport (Airport Commission)	110,245	1,797,944	(1,687,699)	952,755	---	(734,944)	---	307,225	39,592	---	94,594	---	---	---
Lac qui Parle County Airport (Lac qui Parle Airport)	26,086	155,713	(129,627)	40,874	---	(88,753)	---	---	---	---	22,990	---	---	---
Metropolitan Airports Commission (Metropolitan Airports Commission)	286,045,000	274,888,000	11,157,000	72,357,000	65,353,000	18,161,000	---	29,085,201	3,285,023	---	115,789,000	12,551,000	64,792,000	52,439,000
District Type Total	288,105,590	282,250,831	5,854,759	75,431,711	65,416,846	15,869,624	1,021,332	30,647,940	3,600,838	---	118,977,179	13,952,911	64,855,448	52,543,600
Cable Commissions														
Northwest Suburbs Cable Commission (Northwest Suburbs Community Access Corporation)	43,697	3,966,343	(3,922,646)	---	---	(3,922,646)	---	---	---	(4,208,790)	386,559	---	---	---
District Type Total	43,697	3,966,343	(3,922,646)	---	---	(3,922,646)	---	---	---	(4,208,790)	386,559	---	---	---
Computing Consortiums														
Arrowhead Regional Computing Consortium (Arrowhead Regional Computing Confortium (ARCC)) [13]	1,313,972	1,243,853	70,119	5,220	---	75,339	---	---	---	---	37,560	---	---	---
Minnesota Counties Information Systems (Minnesota Counties Information Systems)	1,687,963	1,521,805	166,158	---	---	166,158	---	---	---	---	14,860	---	---	---

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Table 8

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Region V Computer Services Cooperative (Region V Computer Services Cooperative) [13]	1,539,865	1,649,779	(109,914)	11,114	---	(98,800)	---	---	---	---	27,910	---	---	---
District Type Total	4,541,800	4,415,437	126,363	16,334	---	142,697	---	---	---	---	80,330	---	---	---
Education Districts														
Technology and Information Educational Services (TIES Enterprise Fund)	30,086,167	31,630,473	(1,544,306)	634,118	443,713	(1,353,901)	632,000	---	---	---	2,386,210	3,000,000	290,297	2,561,194
District Type Total	30,086,167	31,630,473	(1,544,306)	634,118	443,713	(1,353,901)	632,000	---	---	---	2,386,210	3,000,000	290,297	2,561,194
Health/Human Services														
Cottonwood-Jackson Community Health Services Board (Cottonwood-Jackson Community Health Services)	1,672,281	1,635,668	36,613	872	---	37,485	---	326,944	252,255	---	---	---	---	---
Countryside Health Services (Public Health Service)	2,263,705	2,414,991	(151,286)	11,016	---	(140,270)	436,567	767,160	286,164	---	---	---	---	---
Inter-County Nursing Services (Inter-County Nursing Service)	597,426	909,948	(312,522)	360,308	82,350	(34,564)	---	157,935	93,034	---	---	---	---	---
Norman-Mahnomen Public Health (Norman-Mahnomen Public Health)	175,172	976,997	(801,825)	860,770	---	58,945	153,614	---	---	---	5,295	---	---	---
Northwest Hennepin Human Services Council (Human Services)	848,224	884,361	(36,137)	2,133	---	(34,004)	---	---	---	---	---	---	---	---
Quin County Community Health Services (Quin County Community Health Services)	4,110	418,926	(414,816)	1,166,760	753,474	(1,530)	---	753,445	413,315	---	---	---	---	---
Stevens-Traverse Public Health (Public Health)	816,498	1,373,803	(557,305)	616,125	---	58,820	---	199,049	133,365	---	---	---	---	---
District Type Total	6,377,416	8,614,694	(2,237,278)	3,017,984	835,824	(55,118)	590,181	2,204,533	1,178,133	---	5,295	---	---	---

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Table 8

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Hospital Districts														
Bigfork Valley Hospital (Northern Itasca Hospital District d/b/a/ Bigfork Valley Hospital)	23,419,049	22,900,542	518,507	338,569	849,707	7,369	350,127	---	---	---	2,678,684	15,380,000	511,138	10,610,847
Canby Community Hospital District 1 (Hospital) [33]	1,188,826	1,056,316	132,510	38,664	62,876	108,298	---	---	---	---	197,988	---	62,876	230,000
Chippewa County - Montevideo Hospital (Chippewa County - Montevideo Hospital)	38,739,205	36,539,967	2,199,238	532,458	1,989,743	741,953	---	---	8,694	---	1,882,511	---	1,891,434	705,000
Cook Community Hospital District (Hospital)	11,624,119	11,945,346	(321,227)	988,923	133,207	534,489	948,974	---	---	---	2,179,736	1,096,957	133,207	289,840
Cuyuna Range Hospital District (Cuyuna Lakes Pharmacy, LLC) [12][29]	1,601,570	1,866,555	(264,985)	---	86,184	(351,169)	---	---	---	---	2,748,230	---	86,184	---
Cuyuna Range Hospital District (Cuyuna Range Hospital District) [12]	96,980,010	94,126,316	2,853,694	347,846	2,589,078	612,462	200,231	---	---	---	7,312,548	44,115,000	2,589,078	16,195,000
Cuyuna Range Hospital District (Minnesota Radiology Institute) [12][29]	1,888,320	737,964	1,150,356	---	---	1,150,356	---	---	---	---	---	---	---	---
Dawson (Johnson Memorial) Area Hospital District (Dawson Area Hospital District) [14]	13,769,853	13,354,604	415,249	587,180	148,279	854,150	250,142	---	---	---	489,645	---	148,279	375,577
Glacial Ridge Hospital District (Foundation) [14]	392,292	326,764	65,528	11,999	---	77,527	---	---	---	---	38,908	---	---	---
Glacial Ridge Hospital District (Glacial Ridge Health System) [14]	22,741,614	22,312,637	428,977	358,224	475,736	311,465	265,220	---	---	---	781,510	10,097,254	475,736	10,521,419
Moose Lake Community Hospital District (Mercy Hospital) [14]	29,466,752	29,458,786	7,966	110,180	572,111	(453,965)	---	---	---	---	4,756,234	5,343,183	566,282	2,675,000

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
North Shore Hospital District (Cook County Hospital District)	12,755,339	13,289,763	(534,424)	887,784	---	353,360	800,000	---	24,786	---	261,268	---	---	---
Paynesville Area Health Care System (Paynesville Area Health Care System)	34,517,870	33,503,892	1,013,978	179,283	310,557	882,704	70,902	---	20,701	---	1,431,257	---	310,557	663,752
Pelican Valley Health Center Hospital District (Pelican Valley Health Center) [14]	3,250,292	3,165,423	84,869	99,361	309,665	(125,435)	---	---	---	---	180,273	---	57,922	55,000
Rice County Hospital District 1 (Rice County District One Hospital)	42,482,865	43,810,313	(1,327,448)	1,679,611	330,843	21,320	228,028	14,800	1,011	---	2,421,362	---	330,843	619,851
Roseau Area Hospital District (Hospital)	9,408	108,613	(99,205)	---	---	(99,205)	---	---	---	---	---	---	---	---
District Type Total	334,827,384	328,503,801	6,323,583	6,160,082	7,857,986	4,625,679	3,113,624	14,800	55,192	---	27,360,154	76,032,394	7,163,536	42,941,286
Housing and Redevelopment Authorities														
Alexandria Housing and Redevelopment Authority (Capital Fund)	---	7,500	(7,500)	20,552	---	13,052	---	20,552	---	13,052	134,129	---	---	---
Alexandria Housing and Redevelopment Authority (Downpayment Assistance)	---	230	(230)	142	---	(88)	---	---	---	---	---	---	---	---
Alexandria Housing and Redevelopment Authority (Public Housing)	524,242	844,987	(320,745)	246,707	---	(74,038)	---	230,287	---	(13,052)	9,754	---	---	---
Alexandria Housing and Redevelopment Authority (Ross Grant)	---	62,020	(62,020)	62,020	---	---	---	62,020	---	---	---	---	---	---
Alexandria Housing and Redevelopment Authority (Tax Levy)	8,269	255,807	(247,538)	396,625	59,231	89,856	207,294	---	185,208	---	---	---	10,918	202,076

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Alexandria Housing and Redevelopment Authority (Trails)	---	---	---	25,000	2,754	22,246	---	---	25,000	---	---	---	---	163,900
Austin/Mower County Home Ownership Fund (Austin/Mower County Homeownership Fund)	6,515	10,818	(4,303)	678	---	(3,625)	---	---	---	---	---	---	---	---
Bagley Housing and Redevelopment Authority (Low Rent Public Housing)	131,700	216,410	(84,710)	89,664	---	4,954	---	40,219	---	(8,757)	59,696	---	---	---
Bagley Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,755	(1,755)	---	---	(1,755)	---	---	---	8,757	10,512	---	---	---
Barnesville Housing and Redevelopment Authority (Low Rent Public Housing)	106,015	177,610	(71,595)	44,133	---	(27,462)	---	43,609	---	---	14,263	---	---	---
Barnesville Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	786	(786)	---	---	(786)	---	16,827	---	---	16,827	---	---	---
Baudette Housing and Redevelopment Authority (Low Rent Public Housing) [13]	56,978	147,882	(90,904)	22,229	---	(68,675)	---	17,903	---	(13,391)	9,667	---	---	---
Baudette Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	2,085	(2,085)	13,391	---	11,306	---	13,391	---	13,391	38,533	---	---	---
Bemidji Housing and Redevelopment Authority (Low Rent Public Housing) [13]	451,525	829,637	(378,112)	141,950	---	(236,162)	---	293,949	---	---	175,640	---	---	---
Bemidji Housing and Redevelopment Authority (Other State and Local) [13]	---	76,113	(76,113)	73,584	---	(2,529)	---	73,584	---	---	---	---	---	---
Bemidji Housing and Redevelopment Authority (Section 8) [13]	6,528	740,052	(733,524)	675,712	---	(57,812)	---	675,681	---	---	---	---	---	---
Benson Housing and Redevelopment Authority (Low Rent Public Housing)	350,308	596,450	(246,142)	132,864	---	(113,278)	---	132,731	---	(9,946)	17,723	---	---	---

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Table 8

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Benson Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	91,509	(91,509)	33,946	---	(57,563)	---	33,946	---	9,946	24,000	---	---	---
Big Stone County Housing and Redevelopment Authority (Housing Choice Vouchers) [13]	4,010	99,715	(95,705)	91,293	---	(4,412)	---	91,284	---	---	---	---	---	---
Big Stone County Housing and Redevelopment Authority (Low Rent Public Housing) [13]	172,013	400,127	(228,114)	104,112	6,700	(130,702)	---	103,821	---	---	64,705	---	---	---
Big Stone County Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	---	---	---	---	---	---	---	88,346	---	---	---
Big Stone County Housing and Redevelopment Authority (State /Local) [13]	15,630	11,836	3,794	75	---	3,869	---	---	---	---	---	---	---	---
Blue Earth City Housing and Redevelopment Authority* (Blue Earth Housing and Redevelopment Authority)	455,537	414,075	41,462	679	---	42,141	---	182,090	---	---	---	---	---	---
Bluff Country Housing and Redevelopment Authority (Bluff Country Housing and Redevelopment Authority)	26,444	40,352	(13,908)	6,246	---	(7,662)	---	---	---	---	---	---	---	---
Bluff Country Housing and Redevelopment Authority (Bluff Country Housing and Redevelopment Authority Tax Increment District - Spring Grove)	---	14,931	(14,931)	16,218	---	1,287	---	---	---	---	---	---	---	---
Braham Housing and Redevelopment Authority (Low Rent Public Housing)	115,300	223,129	(107,829)	61,301	---	(46,528)	---	61,290	---	(37,373)	4,545	---	---	---
Braham Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	37,373	---	37,373	---	37,373	---	37,373	2,160	---	---	---
Carlton Housing Authority (Public Housing)	76,348	119,927	(43,579)	21,239	---	(22,340)	---	20,446	---	---	9,423	---	---	---
Cass Lake Housing and Redevelopment Authority (Low Rent Public Housing) [12]	171,182	398,563	(227,381)	83,294	1,329	(145,416)	---	80,578	---	(8,901)	41,425	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Cass Lake Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	2,896	(2,896)	10,402	---	7,506	---	10,402	---	8,901	41,841	---	---	---
Chippewa County Housing and Redevelopment Authority (Administrative Fund)	1,514	1,542	(28)	157	---	129	---	---	---	---	1,451	---	---	---
Chippewa County Housing and Redevelopment Authority (Housing Choice Voucher Program)	---	405,187	(405,187)	406,670	---	1,483	---	406,645	---	---	---	---	---	---
Chippewa County Housing and Redevelopment Authority (Tax Levy Fund)	54,776	63,847	(9,071)	---	---	(9,071)	54,776	---	---	---	---	---	---	---
Clarkfield Housing and Redevelopment Authority (Low Rent Public Housing) [14]	105,801	175,937	(70,136)	59,427	3,000	(13,709)	---	58,647	---	---	57,610	---	---	---
Clarkfield Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	4,270	(4,270)	---	---	(4,270)	---	---	---	---	84,076	---	---	---
Clay County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	791,146	3,760,179	(2,969,033)	2,955,462	27,528	(41,099)	---	2,342,138	587,676	---	223,435	192,409	27,528	117,393
Clearwater County Housing and Redevelopment Authority (Housing Choice Vouchers) [13]	---	334,806	(334,806)	353,631	---	18,825	---	353,612	---	---	---	---	---	---
Clearwater County Housing and Redevelopment Authority (State/Local) [13]	---	4,773	(4,773)	6	---	(4,767)	---	---	---	---	---	---	---	---
Cloquet Housing and Redevelopment Authority (Public Housing) [13]	280,751	478,720	(197,969)	63,851	---	(134,118)	---	138,540	---	---	257,831	---	---	---
Cloquet Housing and Redevelopment Authority (Section 8 Housing Choice Voucher) [13]	5,076	484,600	(479,524)	502,044	---	22,520	---	501,525	---	---	---	---	---	---
Cook Housing and Redevelopment Authority (Capital Funding)	---	---	---	49,412	---	49,412	---	49,412	---	49,412	---	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Cook Housing and Redevelopment Authority (Low Rent Public Housing)	200,901	421,654	(220,753)	105,643	2,293	(117,403)	---	105,642	---	(49,412)	2,632	---	---	---
Cottonwood Housing and Redevelopment Authority (Capital Fund Program)	---	---	---	15,808	---	15,808	---	32,430	---	---	---	---	---	---
Cottonwood Housing and Redevelopment Authority (Low Rent Public Housing)	121,979	264,073	(142,094)	69,378	---	(72,716)	---	66,363	---	(15,808)	---	---	---	---
Crosby Housing and Redevelopment Authority (Low Rent Public Housing) [12]	185,236	351,693	(166,457)	54,084	3,562	(115,935)	---	53,955	---	---	4,549	---	---	---
Crosby Housing and Redevelopment Authority (New Construction and Substantial Rehabilitation Section 8 Programs) [12]	327,745	473,850	(146,105)	2,779	---	(143,326)	---	103,824	---	---	9,492	---	---	---
Crosby Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	885	(885)	---	---	(885)	---	---	---	---	---	---	---	---
Delano Economic Development Authority/Housing and Redevelopment Authority (Low Rent Public Housing)	138,779	220,293	(81,514)	26,436	---	(55,078)	---	26,093	---	(3,252)	---	---	---	---
Delano Economic Development Authority/Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	3,252	---	3,252	---	3,252	---	3,252	---	---	---	---
Detroit Lakes Housing and Redevelopment Authority (Low Rent Public Housing) [13]	416,439	1,315,621	(899,182)	439,261	---	(459,921)	---	872,730	---	---	3,012	---	---	---
Dodge Center Housing and Redevelopment Authority (Low Rent Public Housing) [13]	111,072	266,171	(155,099)	49,865	---	(105,234)	---	49,525	---	---	15,350	---	---	---
Duluth Housing and Redevelopment Authority (Central Office Cost Center) [14]	1,392,179	1,357,634	34,545	29	---	34,574	---	---	---	---	---	---	---	---
Duluth Housing and Redevelopment Authority (Housing and Urban Development Fund) [14]	31,024	7,980,986	(7,949,962)	7,287,248	---	(662,714)	---	7,286,009	---	(280,000)	---	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Duluth Housing and Redevelopment Authority (Other Housing Assistance) [14]	235,887	685,147	(449,260)	434,229	---	(15,031)	---	434,229	---	(14,632)	---	---	---	---
Duluth Housing and Redevelopment Authority (Owned Housing) [14]	3,335,629	8,162,308	(4,826,679)	3,411,472	---	(1,415,207)	---	2,541,989	---	---	---	---	---	---
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Administrative Fund) [13]	225,460	174,373	51,087	148,271	37,480	161,878	133,553	---	---	66,755	---	---	37,480	103,490
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Capital Fund) [13]	---	---	---	139,888	---	139,888	---	139,888	---	139,888	---	---	---	---
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Low Rent Public Housing Program) [13]	233,229	463,501	(230,272)	96,403	206	(134,075)	---	96,136	---	(139,888)	10,366	---	206	---
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Rental Rehabilitation) [13]	4,448	58	4,390	---	---	4,390	---	---	---	---	---	---	---	---
Fergus Falls/Otter Tail Housing and Redevelopment Authority (Section 8 Voucher) [13]	8,995	665,950	(656,955)	563,620	---	(93,335)	---	563,550	---	(66,755)	---	---	---	---
Gilbert Housing and Redevelopment Authority (Low Rent Public Housing) [13]	197,582	325,753	(128,171)	37,517	74	(90,728)	---	33,478	---	(4,784)	1,360	---	---	---
Gilbert Housing and Redevelopment Authority (Public Housing Capital Fund) [13]	---	---	---	4,784	---	4,784	---	4,784	---	4,784	162,221	---	---	---
Glenwood Housing and Redevelopment Authority (Low Rent Public Housing) [12]	101,835	254,610	(152,775)	51,545	---	(101,230)	---	51,310	---	(24,905)	2,526	---	---	---
Glenwood Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	24,905	616	24,289	---	---	24,289	---	24,905	---	24,905	4,096	---	---	---
Glenwood Housing and Redevelopment Authority (State/Local) [12]	30,000	14,164	15,836	89	---	15,925	---	---	30,000	---	8,282	---	---	---

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Grand Rapids Housing and Redevelopment Authority (Housing and Redevelopment Authority)	334,829	451,540	(116,711)	95,513	10,399	(31,597)	---	87,895	---	---	176,655	---	---	---
Greenbush Housing and Redevelopment Authority (Capital Fund) [12]	---	---	---	16,962	---	16,962	---	16,962	---	16,962	---	---	---	---
Greenbush Housing and Redevelopment Authority (Low Rent Public Housing) [12]	119,126	150,912	(31,786)	221	---	(31,565)	---	---	---	(16,962)	---	---	---	---
Henning Housing and Redevelopment Authority (Housing and Redevelopment Authority) [12]	47,141	118,374	(71,233)	32,366	---	(38,867)	---	81,978	---	---	59,296	---	---	---
Hibbing Housing and Redevelopment Authority (Housing and Redevelopment Authority)	768,474	2,013,638	(1,245,164)	674,079	---	(571,085)	---	681,079	36,655	---	287,156	220,000	---	---
Houston Housing and Redevelopment Authority (Houston Housing & Redevelopment Authority)	128,763	180,328	(51,565)	86,678	---	35,113	---	---	---	---	68,206	---	---	---
Hubbard County Housing and Redevelopment Authority (Housing)	38,852	108,626	(69,774)	29,443	2,708	(43,039)	---	29,443	---	---	---	9,949	2,708	209,949
International Falls Housing and Redevelopment Authority (Low Rent Public Housing) [13]	282,153	500,217	(218,064)	59,094	5,238	(164,208)	---	58,365	---	(30,238)	21,323	---	---	---
International Falls Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	30,238	---	30,238	---	87,902	---	30,238	57,664	---	---	---
Itasca County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	322,983	1,838,236	(1,515,253)	1,310,566	---	(204,687)	42,980	1,465,297	---	---	2,471	---	---	---
Jackson Housing and Redevelopment Authority (Low Rent Public Housing) [14]	231,932	555,617	(323,685)	140,140	648	(184,193)	---	140,136	5,000	(73,392)	---	---	---	---
Jackson Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	2,314	(2,314)	73,392	---	71,078	---	73,392	---	73,392	(12,852)	---	---	---

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Koochiching County Housing and Redevelopment Authority (Housing Choice Vouchers) [13]	9,178	465,772	(456,594)	479,999	---	23,405	---	479,990	---	---	---	---	---	---
Lake Benton Housing and Redevelopment Authority (Public Housing Enterprise Fund)	68,425	193,241	(124,816)	70,125	5,313	(60,004)	---	85,926	---	---	21,126	---	---	---
Le Sueur Housing and Redevelopment Authority (General)	2,550	2,149	401	---	---	401	---	---	---	---	---	---	---	---
Le Sueur Housing and Redevelopment Authority (Low Rent Public Housing)	202,183	270,829	(68,646)	57,665	2,318	(13,299)	---	55,686	---	(8,835)	50,589	---	---	---
Le Sueur Housing and Redevelopment Authority (Public Housing Capital Fund Program)	8,835	---	8,835	8,835	---	17,670	---	8,835	---	8,835	---	---	---	---
Lincoln County Housing and Redevelopment Authority (Public Housing (Operating and Capital)) [13]	37,120	155,601	(118,481)	36,892	4,815	(86,404)	---	30,464	---	---	1,350	---	---	---
Lincoln County Housing and Redevelopment Authority (Tyler Twin Homes Public Housing) [13]	10,870	38,054	(27,184)	113,000	35,655	50,161	---	113,000	---	---	320,606	221,000	6,655	---
Lindstrom Housing and Redevelopment Authority (Low Rent Public Housing)	105,215	235,245	(130,030)	30,542	62	(99,550)	---	29,585	---	(22,729)	81,707	---	---	---
Lindstrom Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	22,729	---	22,729	---	22,729	---	22,729	---	---	---	---
Litchfield Housing and Redevelopment Authority (Low Rent Public Housing)	201,826	366,507	(164,681)	82,246	2,020	(84,455)	---	82,162	---	(39,587)	32,674	---	---	---
Litchfield Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	3,041	(3,041)	39,587	---	36,546	---	130,825	---	39,587	91,238	---	---	---
Little Falls Housing and Redevelopment Authority (Low Rent Public Housing)	313,253	523,520	(210,267)	89,374	223	(121,116)	---	88,551	---	---	94,586	---	---	---

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Little Falls Housing and Redevelopment Authority (Public Housing Capital Housing Fund)	---	17,267	(17,267)	---	---	(17,267)	---	---	---	---	212,546	---	---	---
Long Prairie Housing and Redevelopment Authority (Low Rent Public Housing)	146,434	350,047	(203,613)	44,648	---	(158,965)	---	44,183	---	---	10,427	---	---	---
Long Prairie Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	2,256	(2,256)	---	---	(2,256)	---	---	---	---	12,768	---	---	---
Luverne Housing and Redevelopment Authority (Low Rent Public Housing Fund)	189,652	403,478	(213,826)	160,782	16,075	(69,119)	---	157,616	---	(8,250)	19,166	---	---	---
Luverne Housing and Redevelopment Authority (Public Housing Capital Fund)	---	1,300	(1,300)	8,250	---	6,950	---	133,900	---	8,250	---	---	---	---
Madison Housing and Redevelopment Authority (Low Rent Public Housing)	131,695	238,044	(106,349)	28,527	3,995	(81,817)	---	28,146	---	(10,000)	49,721	---	---	---
Madison Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,485	(1,485)	10,000	---	8,515	---	30,271	---	10,000	20,271	---	---	---
Melrose Housing and Redevelopment Authority (Low Rent Public Housing) [13]	95,288	205,354	(110,066)	42,825	1,626	(68,867)	---	41,601	---	(15,590)	34,391	---	---	---
Melrose Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	1,144	(1,144)	15,590	---	14,446	---	15,590	---	15,590	27,867	---	---	---
Minneapolis Public Housing Authority/Housing and Redevelopment Authority (Minneapolis Public Housing Authority)	25,769,346	105,787,350	(80,018,004)	66,257,199	1,491,490	(15,252,295)	---	79,096,062	---	---	15,653,007	3,370,000	1,491,490	507,101
Montevideo Housing and Redevelopment Authority (Low Rent Public Housing)	233,444	502,812	(269,368)	44,308	---	(225,060)	---	44,066	---	---	12,304	---	---	---
Morris Housing and Redevelopment Authority (Low Rent Public Housing)	226,123	382,150	(156,027)	103,241	---	(52,786)	---	103,235	---	(26,189)	---	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Morris Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,151	(1,151)	26,189	---	25,038	---	53,284	---	26,189	27,095	---	---	---
Morris Housing and Redevelopment Authority (Rental Registration)	25,355	25,355	---	---	---	---	---	---	---	---	---	---	---	---
Mountain Lake Housing and Redevelopment Authority (Low Rent Public Housing)	156,164	274,331	(118,167)	44,249	614	(74,532)	---	43,839	---	(15,077)	5,709	---	---	---
Mountain Lake Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	4,052	(4,052)	15,077	---	11,025	---	19,217	---	15,077	4,140	---	---	---
New Richland Housing and Redevelopment Authority (Low Rent Public Housing)	112,329	196,151	(83,822)	23,801	1,674	(61,695)	---	23,565	---	---	1,566	---	---	---
New Richland Housing and Redevelopment Authority (Public Housing Capital Fund)	---	394	(394)	---	---	(394)	---	---	---	---	35,901	---	---	---
North Mankato Housing and Redevelopment Authority (Low Rent Public Housing) [13]	266,512	435,694	(169,182)	102,864	852	(67,170)	---	100,905	---	(60,095)	38,537	---	---	---
North Mankato Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	60,095	---	60,095	---	60,095	---	60,095	---	---	---	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Foxtail) [13]	430,090	329,057	101,033	91	41,173	59,951	---	---	---	---	11,753	---	41,173	27,349
Northwest Minnesota Multi-County Housing and Redevelopment Authority (General Housing) [13]	442,610	822,367	(379,757)	571,590	4,149	187,684	359,662	---	201,078	---	124,021	---	4,149	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Otterkill)	203,914	161,695	42,219	818	27,744	15,293	---	---	---	---	27,177	---	15,422	36,908
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Public Housing) [13]	382,213	799,345	(417,132)	244,330	1,912	(174,714)	---	288,977	---	---	67,775	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Section 8) [13]	23,398	2,366,865	(2,343,467)	2,296,536	---	(46,931)	---	2,296,536	---	---	---	---	---	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Summerfield Place I) [13]	2,877,086	2,276,004	601,082	50,350	996,889	(345,457)	---	---	49,912	---	95,190	---	975,374	200,000
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Summerfield Place II) [13]	1,619,006	1,299,893	319,113	197	470,919	(151,609)	---	---	9,967	---	138,005	---	454,970	125,000
Olmsted County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	5,656,679	5,764,255	(107,576)	6,043	57,783	(159,316)	---	3,919,425	147,615	---	---	52,000	57,783	85,721
Otter Tail County Housing and Redevelopment Authority (Low Rent Public Housing)	29,970	112,155	(82,185)	33,621	87	(48,651)	---	33,610	---	(18,757)	3,662	---	---	---
Otter Tail County Housing and Redevelopment Authority (Non Major Funds)	24,176	24,102	74	18,762	---	18,836	---	18,757	24,167	18,757	---	---	---	---
Otter Tail County Housing and Redevelopment Authority (Section 8 Voucher Program)	329	540,864	(540,535)	498,412	---	(42,123)	---	498,387	---	(51,303)	---	---	---	---
Otter Tail County Housing and Redevelopment Authority (Tax Levy Fund)	450,815	293,246	157,569	110	---	157,679	402,711	---	7,038	51,303	---	---	---	---
Pequot Lakes Housing and Redevelopment Authority (Low Rent Public Housing) [12]	84,375	153,259	(68,884)	24,759	1,738	(45,863)	---	24,667	---	(8,000)	---	---	---	---
Pequot Lakes Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	597	(597)	8,000	---	7,403	---	18,923	---	8,000	8,923	---	---	---
Pequot Lakes Housing and Redevelopment Authority (Rent Supplements Rental Housing for Lower Income Families) [12]	136,692	204,403	(67,711)	146,897	6,897	72,289	---	145,929	---	---	4,972	---	6,897	45,093
Pequot Lakes Housing and Redevelopment Authority (Westgrove Homes) [12]	104,961	99,258	5,703	2,615	33,757	(25,439)	---	---	---	---	---	---	33,757	1,245,000

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Perham Housing and Redevelopment Authority (Low Rent Public Housing)	110,966	219,189	(108,223)	34,818	---	(73,405)	---	34,117	---	---	149,698	---	---	---
Perham Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,990	(1,990)	---	---	(1,990)	---	---	---	---	11,320	---	---	---
Perham Housing and Redevelopment Authority (State/Local)	13,252	371	12,881	67	---	12,948	---	---	12,354	---	118,422	109,499	---	---
Pine City Housing and Redevelopment Authority (Low Rent Public Housing)	115,164	184,031	(68,867)	40,948	497	(28,416)	---	40,948	---	(7,496)	10,246	---	---	---
Pine City Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	7,496	---	7,496	---	7,496	---	7,496	---	---	---	---
Pine County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	92,117	235,954	(143,837)	140,173	---	(3,664)	---	136,912	---	---	---	---	---	---
Pine River Housing and Redevelopment Authority (Low Rent Public Housing)	35,227	265,559	(230,332)	191,835	---	(38,497)	---	95,660	---	(5,000)	12,381	---	---	---
Pine River Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	5,000	---	5,000	---	5,000	---	5,000	---	---	---	---
Pine River Housing and Redevelopment Authority (State/Local)	213,047	282,425	(69,378)	5,365	---	(64,013)	---	---	100,192	---	22,476	---	---	---
Pipestone Housing and Redevelopment Authority (Low Rent Public Housing)	287,443	723,657	(436,214)	145,008	---	(291,206)	---	142,970	---	---	327,914	---	---	---
Pipestone Housing and Redevelopment Authority (Section 8 Rental Voucher Program)	3,031	100,323	(97,292)	86,691	---	(10,601)	---	86,683	---	---	---	---	---	---
Princeton Housing and Redevelopment Authority (Low Rent Public Housing) [13]	158,920	270,815	(111,895)	65,497	---	(46,398)	8,199	60,237	---	(22,203)	---	---	---	---

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Princeton Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	22,203	---	22,203	---	22,203	---	22,203	2,814	---	---	---
Public Housing Agency of the City of Saint Paul (Public Housing Agency) [12]	19,275,032	77,606,602	(58,331,570)	57,240,913	---	(1,090,657)	---	51,076,374	---	---	8,843,768	---	---	---
Red Lake Falls Housing and Redevelopment Authority (Low Rent Public Housing)	75,101	193,281	(118,180)	38,791	11,262	(90,651)	---	38,789	---	(9,380)	8,259	---	---	---
Red Lake Falls Housing and Redevelopment Authority (Public Housing Capital Fund)	---	---	---	9,380	---	9,380	---	9,380	---	9,380	---	---	---	---
Red Lake Falls Housing and Redevelopment Authority (Section 8)	158,093	184,256	(26,163)	22	---	(26,141)	---	64,707	---	---	17,053	---	---	---
Red Wing Housing and Redevelopment Authority (Community Development Block Grants/Small Cities Program)	6,046	36,756	(30,710)	8,906	---	(21,804)	---	---	---	---	---	---	---	---
Red Wing Housing and Redevelopment Authority (Housing Choice Vouchers)	---	767,174	(767,174)	726,432	---	(40,742)	---	726,426	---	(30,397)	---	---	---	---
Red Wing Housing and Redevelopment Authority (Low Rent Public Housing)	501,502	713,799	(212,297)	82,770	1,867	(131,394)	---	82,055	---	(405,000)	411,107	---	---	---
Red Wing Housing and Redevelopment Authority (Multifamily Housing Service Coordinators)	---	97,378	(97,378)	89,797	---	(7,581)	---	65,629	24,168	---	---	---	---	---
Red Wing Housing and Redevelopment Authority (Section 8 Programs)	406,765	590,438	(183,673)	374,073	54,647	135,753	---	374,073	---	---	158,495	---	54,201	180,000
Red Wing Housing and Redevelopment Authority (Shelter Plus Care)	---	60,761	(60,761)	46,741	---	(14,020)	---	46,741	---	(14,020)	---	---	---	---
Red Wing Housing and Redevelopment Authority (State/Local)	265,031	510,281	(245,250)	280,744	18,714	16,780	---	---	271,303	449,417	73,542	---	17,838	16,985

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Redwood Falls Housing and Redevelopment Authority (14.885 Stimulus Grant) [14]	---	---	---	66,553	---	66,553	---	66,553	---	66,553	---	---	---	---
Redwood Falls Housing and Redevelopment Authority (Capital Funds) [14]	---	---	---	73,191	---	73,191	---	73,191	---	(66,553)	---	---	---	---
Redwood Falls Housing and Redevelopment Authority (Low Rent Public Housing) [14]	62,102	150,280	(88,178)	53,063	3,223	(38,338)	---	43,944	---	1,350	---	---	---	---
Saint James Housing and Redevelopment Authority (Elimination)	---	---	---	---	---	---	---	---	---	23,238	---	---	---	---
Saint James Housing and Redevelopment Authority (Low Rent Public Housing)	206,843	492,551	(285,708)	126,210	---	(159,498)	---	125,590	---	(23,238)	2,243	---	---	---
Saint James Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	2,022	(2,022)	23,238	---	21,216	---	23,238	---	23,238	52,517	---	---	---
Sleepy Eye Housing and Redevelopment Authority (Low Rent Public Housing) [14]	182,571	267,319	(84,748)	55,860	402	(29,290)	---	55,542	---	---	1,335	---	---	9,867
Sleepy Eye Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	1,372	(1,372)	---	---	(1,372)	---	5,490	---	---	5,490	---	---	---
Sleepy Eye Housing and Redevelopment Authority (State/Local) [14]	12,886	429	12,457	---	---	12,457	---	---	12,886	---	12,886	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (Amberfield)	2,264,243	2,067,355	196,888	489,697	1,501,543	(814,958)	---	---	---	---	87,085	---	1,501,543	8,235
South Central Minnesota Multi-County Housing and Redevelopment Authority (Family Stabilization Services Administration)	---	38,806	(38,806)	38,806	---	---	---	38,806	---	---	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (General Activities)	---	56,850	(56,850)	15,539	---	(41,311)	---	---	---	---	40,000	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
South Central Minnesota Multi-County Housing and Redevelopment Authority (Housing and Urban Development Vouchers Administration)	---	348,321	(348,321)	279,036	---	(69,285)	---	274,401	---	---	10,208	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (Minnesota Housing Finance Agency Rental Assistance Program Administration)	---	14,167	(14,167)	15,795	---	1,628	---	---	15,795	285	41,652	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (Minnesota Housing Finance Agency Rental Assistance Program and Housing Assistance Program)	---	79,427	(79,427)	79,427	---	---	---	---	79,427	(285)	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (Section 8 Voucher Program)	---	2,481,153	(2,481,153)	2,444,100	---	(37,053)	---	2,443,899	---	---	---	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Capital Fund Program)	---	9,056	(9,056)	31,494	---	22,438	---	31,494	---	22,438	46,625	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Housing Choice Vouchers)	9,121	1,743,877	(1,734,756)	1,612,887	---	(121,869)	---	1,603,126	9,701	---	567	---	---	10,564
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Low Rent Public Housing)	344,809	891,490	(546,681)	185,701	4,308	(365,288)	---	184,996	---	(22,438)	84,286	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Other Federal Program 1)	---	218,637	(218,637)	2,323,129	2,104,492	---	---	2,323,129	---	---	---	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (State/Local)	2,915,561	2,516,050	399,511	1,202,105	1,210,515	391,101	---	---	1,031,548	---	619,382	4,426,817	741,879	5,166,988
Staples Housing and Redevelopment Authority (Low Rent Public Housing)	185,314	337,430	(152,116)	72,070	---	(80,046)	---	72,070	---	---	248,335	---	---	---
Staples Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	2,208	---	---	2,208	---	---	---
Thief River Falls Housing and Redevelopment Authority (Capital Fund Program) [13]	---	811	(811)	---	---	(811)	---	97,583	---	64,049	811	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Thief River Falls Housing and Redevelopment Authority (Low Rent Public Housing) [13]	289,981	453,073	(163,092)	105,233	---	(57,859)	---	---	---	(64,049)	75,610	---	---	---
Todd County Housing and Redevelopment Authority (Housing Choice Vouchers)	425	584,312	(583,887)	573,463	---	(10,424)	---	573,285	---	---	---	---	---	---
Todd County Housing and Redevelopment Authority (Low Rent Public Housing)	51,813	145,284	(93,471)	26,697	---	(66,774)	---	26,413	---	(14,833)	16,832	---	---	---
Todd County Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	14,883	---	14,883	---	14,833	---	14,833	---	---	---	---
Tracy Housing and Redevelopment Authority (Low Rent Public Housing)	183,588	373,836	(190,248)	107,751	---	(82,497)	---	107,628	---	---	13,614	---	---	---
Tracy Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	4,536	(4,536)	---	---	(4,536)	---	58,064	---	---	58,064	---	---	---
Two Harbors Housing and Redevelopment Authority (Low Rent Public Housing) [14]	202,768	404,541	(201,773)	88,502	920	(114,191)	---	87,270	---	(4,999)	49,732	---	---	---
Two Harbors Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	2,288	(2,288)	4,999	---	2,711	---	19,999	---	4,999	15,000	---	---	---
Virginia Housing and Redevelopment Authority (Virginia Housing and Redevelopment Authority) [12]	2,202,541	5,288,810	(3,086,269)	3,782,544	1,116,516	(420,241)	---	939,289	---	(20,000)	591,105	---	1,116,516	800,000
Wadena Housing and Redevelopment Authority (Commercial Apartments) [13]	87,867	107,045	(19,178)	531	---	(18,647)	---	---	---	---	3,393	---	---	---
Wadena Housing and Redevelopment Authority (Fair Oaks Apartments) [13]	154,238	69,784	84,454	---	95,325	(10,871)	---	---	---	(8,024)	---	---	95,325	60,000
Wadena Housing and Redevelopment Authority (Humphrey Manor) [13]	186,903	421,274	(234,371)	169,557	---	(64,814)	---	167,313	---	52,332	17,532	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Wadena Housing and Redevelopment Authority (Humphrey Manor East) [13]	183,840	315,502	(131,662)	229,395	58,050	39,683	---	224,148	---	(52,332)	---	---	58,050	150,000
Wadena Housing and Redevelopment Authority (Section 8) [13]	873	42,457	(41,584)	236,508	213,942	(19,018)	---	236,480	---	---	---	---	---	---
Wadena Housing and Redevelopment Authority (Thelen Building) [13]	---	---	---	2,387	---	2,387	---	---	---	---	---	---	---	---
Walker Housing and Redevelopment Authority (Low Rent Public Housing) [14]	100,159	181,037	(80,878)	52,866	---	(28,012)	---	52,140	---	---	24,513	---	---	---
Warren Housing and Redevelopment Authority (Housing and Redevelopment Authority) [14]	231,617	466,009	(234,392)	171,703	---	(62,689)	---	170,198	---	---	117,101	---	19	316
Warroad Housing and Redevelopment Authority (Low Rent Public Housing)	59,366	109,362	(49,996)	32,957	---	(17,039)	---	32,627	---	---	505	---	---	---
Waseca Housing and Redevelopment Authority (Capital Fund Program)	---	3,509	(3,509)	8,157	---	4,648	---	43,888	---	8,157	35,731	---	---	---
Waseca Housing and Redevelopment Authority (Low Rent Public Housing)	234,172	394,473	(160,301)	60,102	---	(100,199)	---	58,446	---	(8,157)	32,494	---	---	---
Willmar Housing and Redevelopment Authority (Housing and Redevelopment Authority) [13]	777,965	2,591,058	(1,813,093)	2,177,547	81,166	283,288	---	2,007,319	---	---	221,827	---	81,166	407,325
Windom Housing and Redevelopment Authority (Low Rent Public Housing) [12]	305,834	516,719	(210,885)	132,780	2,989	(81,094)	---	130,929	---	(9,525)	8,882	---	---	---
Windom Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	8,566	(8,566)	9,525	---	959	---	9,525	---	9,525	27,510	---	---	---
Winona Housing and Redevelopment Authority (1933492- Public Housing)	997,746	1,933,492	(935,746)	407,781	---	(527,965)	65,016	405,937	---	(400,155)	---	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Winona Housing and Redevelopment Authority (Capital Funds)	38,541	38,541	---	---	---	---	---	38,541	---	400,155	---	---	---	---
Winona Housing and Redevelopment Authority (Local Programs)	287,126	311,455	(24,329)	6,109	767	(18,987)	---	---	---	---	---	---	767	---
Winona Housing and Redevelopment Authority (Section 8)	62,497	685,230	(622,733)	670,018	---	47,285	---	669,779	---	---	---	---	---	---
Worthington Housing and Redevelopment Authority (Worthington Housing and Redevelopment Authority)	1,367,799	1,833,988	(466,189)	5,720	3,062	(463,531)	24,471	898,504	6,951	---	170,987	---	---	---
Yellow Medicine County Housing and Redevelopment Authority (Housing Choice Vouchers)	---	235,618	(235,618)	231,735	---	(3,883)	---	231,723	---	---	---	---	---	---
Yellow Medicine County Housing and Redevelopment Authority (Tax Levy Fund)	1,391	56,471	(55,080)	50,618	---	(4,462)	50,354	---	---	---	1,451	---	---	---
District Type Total	90,202,533	279,492,057	(189,289,524)	172,405,791	9,857,137	(26,740,870)	1,349,016	177,459,520	2,873,641	(313,876)	32,517,175	8,601,674	6,833,814	9,879,260
Joint Powers														
Minnesota Counties Intergovernmental Trust (Building Repair)	---	12,335	(12,335)	77,700	---	65,365	---	---	---	---	439,453	---	---	---
Minnesota Counties Intergovernmental Trust (Property / Casualty)	15,187,961	18,204,858	(3,016,897)	(1,442,541)	---	(4,459,438)	---	---	---	25,000	12,001,983	---	---	---
Minnesota Counties Intergovernmental Trust (Technology Replacement)	---	26,968	(26,968)	---	---	(26,968)	---	---	---	(50,000)	60,029	---	---	---
Minnesota Counties Intergovernmental Trust (Workers' Compensation)	13,090,976	14,501,933	(1,410,957)	(2,284,939)	---	(3,695,896)	---	---	---	25,000	7,001,983	---	---	---
District Type Total	28,278,937	32,746,094	(4,467,157)	(3,649,780)	---	(8,116,937)	---	---	---	---	19,503,448	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Library Districts														
Southeast Library System (Library) [13][24]	---	158,516	(158,516)	162,863	---	4,347	---	5,360	157,485	---	---	---	---	---
Southeastern Libraries Cooperating (Library) [13][24]	957,733	2,772,946	(1,815,213)	1,592,570	5,240	(227,883)	---	31,278	1,543,690	---	33,248	---	5,240	50,472
District Type Total	957,733	2,931,462	(1,973,729)	1,755,433	5,240	(223,536)	---	36,638	1,701,175	---	33,248	---	5,240	50,472
Mental Health/Family Services Collaboratives														
Cass County/Leech Lake Reservation Children's Initiative (Cass County/Leech Lake Reservation Children's Initiative)	---	322,989	(322,989)	289,424	---	(33,565)	---	258,553	---	---	---	---	---	---
District Type Total	---	322,989	(322,989)	289,424	---	(33,565)	---	258,553	---	---	---	---	---	---
Port Authorities														
Duluth Seaway Port Authority* (Operations)	4,460,335	4,160,789	299,546	112,164	126,097	285,613	---	---	39,099	---	---	---	130,123	163,503
District Type Total	4,460,335	4,160,789	299,546	112,164	126,097	285,613	---	---	39,099	---	---	---	130,123	163,503
Power Agencies														
Minnesota Municipal Power Agency (Minnesota Municipal Power Agency)	106,103,819	88,963,438	17,140,381	5,675,534	16,753,640	6,062,275	---	16,568	---	---	34,687,595	19,718,354	14,186,323	7,060,692
Northern Minnesota Municipal Power Agency (Northern Municipal Power Agency)	54,986,308	43,739,157	11,247,151	---	11,247,151	---	---	---	---	---	1,926,200	30,170,254	11,247,151	18,135,000
Southern Minnesota Municipal Power Agency (Southern Minnesota Municipal Power Agency)	253,008,856	194,983,648	58,025,208	2,269,153	46,796,608	13,497,753	---	---	396,432	---	49,692,334	---	18,793,724	44,285,000

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Western Minnesota Municipal Power Agency (Western Minnesota Municipal Power Agency)	75,788,699	57,411,394	18,377,305	3,567,081	16,879,117	5,065,269	---	---	---	---	72,446,397	---	13,620,688	13,855,000
District Type Total	489,887,682	385,097,637	104,790,045	11,511,768	91,676,516	24,625,297	---	16,568	396,432	---	158,752,526	49,888,608	57,847,886	83,335,692
Public Safety Authorities														
Arrowhead Emergency Medical Services Association (Emergency Medical Services) [13]	860,260	845,619	14,641	---	---	14,641	---	---	446,467	---	6,101	---	---	---
Cloquet Area Fire District (Cloquet Area Fire District)	1,376,188	3,188,103	(1,811,915)	2,078,638	---	266,723	1,805,721	57,423	164,468	---	207,595	---	---	---
Greater Northwest Emergency Medical Services, Inc. (Greater Northwest Emergency Medical Services) [13]	29,608	334,795	(305,187)	225,765	---	(79,422)	---	---	---	---	---	---	---	---
Lower Saint Croix Valley Fire Protection District (Fire Protection) [19],[24]	177,989	551,787	(373,798)	532,136	49,102	109,236	---	---	---	---	---	---	49,102	121,173
Moose Lake Fire Protection District (Moose Lake Area Protection District)	97,672	160,484	(62,812)	196,671	51,742	82,117	153,263	6,970	35,159	---	11,532	---	---	---
Northwestern Minnesota Juvenile Center (Northwestern Minnesota Juvenile Center)	3,968,190	4,350,411	(382,221)	103,665	6,500	(285,056)	---	88,182	2,214	---	268,342	---	---	---
Sabin-Elmwood Fire District (Sabin-Elmwood Fire District) [0]	91,526	54,330	37,196	200	---	37,396	---	---	---	---	29,432	---	---	---
South Metro Fire Department (South Metro Fire Department)	3,933,860	4,662,678	(728,818)	649,458	105,899	(185,259)	399,571	---	173,887	---	23,010	---	22,512	260,000
Tri-County Community Corrections (Tri-County Community Corrections) [7]	1,402,675	7,910,812	(6,508,137)	6,200,042	---	(308,095)	---	31,232	1,312,010	---	10,952	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
West Central Minnesota Emergency Medical Services Corporation (Emergency Medical Services) [13][24]	---	218,649	(218,649)	214,879	---	(3,770)	---	37,841	176,819	---	---	---	---	---
District Type Total	11,937,968	22,277,668	(10,339,700)	10,201,454	213,243	(351,489)	2,358,555	221,648	2,311,024	---	556,964	---	71,614	381,173
Recreation Authorities														
Three Rivers Park District (Baker National Golf Course)	1,578,814	1,988,403	(409,589)	2,342	2,448	(409,695)	---	---	---	---	---	---	---	---
Three Rivers Park District (Eagle Lake Golf Course)	685,396	990,249	(304,853)	360,463	55,200	410	337,785	---	---	---	---	---	96,029	3,030,000
Three Rivers Park District (Hyland Ski & Snowboard Area)	3,956,225	3,707,372	248,853	50,848	---	299,701	---	---	---	96,975	1,463,987	---	---	---
District Type Total	6,220,435	6,686,024	(465,589)	413,653	57,648	(109,584)	337,785	---	---	96,975	1,463,987	---	96,029	3,030,000
Regional Development Commissions														
Headwaters Regional Development Commission (Headwater Regional Finance Corporation) [13]	7,487	131,513	(124,026)	112,560	---	(11,466)	---	---	---	---	---	17,000	---	---
Headwaters Regional Development Commission (Headwaters Housing Development Corporation) [13]	1,246,133	1,355,454	(109,321)	25,918	---	(83,403)	---	---	---	---	---	2,200	---	407,315
Metropolitan Council (Bus)	83,534,000	323,753,000	(240,219,000)	196,450,000	1,799,000	(45,568,000)	---	7,352,918	165,047,420	(24,226,000)	62,174,000	---	---	---
Metropolitan Council (Commuter Rail)	2,619,000	22,944,000	(20,325,000)	14,343,000	---	(5,982,000)	---	831,272	5,386,145	(256,000)	1,002,000	---	---	---
Metropolitan Council (Environmental Services)	192,261,000	181,307,000	10,954,000	50,921,000	74,593,000	(12,718,000)	---	1,717,132	3,720,662	(188,000)	124,006,000	56,127,000	35,436,000	77,171,000

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Metropolitan Council (Light Rail)	10,546,000	64,544,000	(53,998,000)	13,891,000	1,538,000	(41,645,000)	---	110,425,656	51,106,287	(10,341,000)	229,745,000	---	1,190,000	20,000,000
Metropolitan Council (Metropolitan Housing and Redevelopment Authority)	571,000	58,911,000	(58,340,000)	57,456,000	---	(884,000)	---	55,772,226	1,543,398	---	---	---	---	---
District Type Total	290,784,620	652,945,967	(362,161,347)	333,199,478	77,930,000	(106,891,869)	---	176,099,204	226,803,912	(35,011,000)	416,927,000	56,146,200	36,626,000	97,578,315
Rural Water Systems														
Albertville - Hanover - Saint Michael Joint Powers Water Board (Water Fund)	2,359,228	1,565,250	793,978	295,932	189,318	900,592	---	---	---	---	192,358	---	131,930	675,000
Lincoln-Pipestone Rural Water System (Water)	4,420,061	6,478,308	(2,058,247)	1,859,816	1,599,175	(1,797,606)	---	307,306	---	---	1,192,481	5,976,999	975,471	4,279,993
Red Rock Rural Water System (Rural Water)	1,440,433	1,854,518	(414,085)	116,783	6,204	(303,506)	---	---	---	---	86,056	39,810	6,204	68,768
District Type Total	8,219,722	9,898,076	(1,678,354)	2,272,531	1,794,697	(1,200,520)	---	307,306	---	---	1,470,895	6,016,809	1,113,605	5,023,761
Sanitation Districts														
Alexandria Lake Area Sanitary District (Sanitary Sewer District)	4,689,853	5,169,787	(479,934)	2,065,716	875,692	710,090	---	---	---	---	343,150	---	791,279	1,689,823
Annandale - Maple Lake - Howard Lake Wastewater Commission (Proprietary Fund)	1,181,230	1,082,973	98,257	6,078	1,307,518	(1,203,183)	---	---	---	---	---	---	---	---
Banning Junction Area Water and Sanitary Sewer District (Water and Sewer)	49,644	77,820	(28,176)	29,316	13,215	(12,075)	---	---	---	---	---	---	13,215	---
Blomkest - Svea Sewer Board (Sewer)	66,096	116,512	(50,416)	3,683	---	(46,733)	---	---	---	---	41,000	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Cedar Lake Area Water and Sanitary Sewer District (Cedar Lake Area Water and Sanitary Sewer District)	191,310	381,429	(190,119)	254,206	17,929	46,158	---	---	---	---	---	---	17,929	174,852
Central Iron Range Regional Sanitary District (Sanitary Sewer District)	764,456	170,842	593,614	257	92,605	501,266	---	---	---	---	4,939,741	2,692,837	46,693	217,000
Chisago Lakes Joint Sewage Treatment Commission (Sewer)	1,952,151	1,777,858	174,293	16,611	203,225	(12,321)	---	---	---	---	216,043	133,560	202,018	809,000
Coleraine-Bovey-Taconite Joint Wastewater Commission (Coleraine-Bovey-Taconite Wastewater)	244,690	245,837	(1,147)	144	85,830	(86,833)	---	---	---	---	85,830	---	---	---
Dover, Eyota, Saint Charles Area Sanitary District (Dover Eyota St. Charles Sanitary District)	684,437	665,875	18,562	24,858	657,110	(613,690)	---	---	---	---	23,855	79,319	54,598	153,921
Duluth/North Shore Sanitary District (Duluth/North Shore Sanitary District)	822,404	1,003,050	(180,646)	24,344	262,027	(418,329)	1,559	---	---	---	---	---	75,681	389,000
East Koochiching Sanitation District (Sewer)	422,788	867,010	(444,222)	599	123,777	(567,400)	---	---	---	---	---	---	---	---
Farwell-Kensington Sanitary District (Garbage)	31,910	31,981	(71)	---	---	(71)	---	---	---	---	---	---	---	---
Farwell-Kensington Sanitary District (Sewer)	77,355	145,840	(68,485)	21,284	17,099	(64,300)	20,779	---	53	---	---	---	17,062	13,000
Farwell-Kensington Sanitary District (Water)	116,284	120,325	(4,041)	30,469	46,120	(19,692)	29,782	---	53	---	---	---	46,120	14,000
Garrison, Kathio, West Mille Laacs Lake Sanitary Sewer District (Sewer)	426,867	1,148,563	(721,696)	512,436	143,456	(352,716)	384,889	---	55	---	32,941	---	143,456	466,107
GEM Sanitation District (Sewer Fund)	77,782	96,378	(18,596)	31,090	4,459	8,035	---	---	---	---	---	---	4,459	41,000

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Knife River-Larsmont Sanitary District (Sewer)	167,488	234,417	(66,929)	126	8,151	(74,954)	---	---	---	---	---	---	8,151	44,000
Lake Washington Sanitary District (Sanitary Sewer)	500,220	883,804	(383,584)	7,651,928	133,723	7,134,621	66,523	---	53	---	---	2,530,000	132,368	470,186
Leota Sanitary District (Leota Sanitary District)	34,814	39,596	(4,782)	208	990	(5,564)	---	---	---	---	---	---	990	14,000
Minnesota River Valley Utilities Commission (Public Utilities Commission)	1,268,779	1,157,093	111,686	---	---	111,686	---	---	---	---	---	---	---	---
Moose Lake-Windemere Area Sanitary Sewer District (Sewer)	321,133	321,241	(108)	81,413	---	81,305	78,775	---	554	---	15,093	---	---	---
North Koochiching Area Sanitary District (North Koochiching Sewer)	2,047,245	1,299,599	747,646	2,810	29,344	721,112	---	---	562,310	---	7,278,402	5,870,820	29,344	175,290
Pike Lake Area Wastewater Collection System (PLAWCS) (Pike Lake Area Wastewater Collection System)	375,001	387,364	(12,363)	2,239	---	(10,124)	---	---	---	---	---	---	---	---
Plainview-Elgin Sanitary District (Plainview-Elgin Sanitary District)	946,098	867,343	78,755	22,413	291,430	(190,262)	---	---	---	---	10,833	---	282,326	235,000
Rich Prairie Sewer and Water District (Rich Prairie Sewer and Water District)	864,550	597,842	266,708	8,559	168,683	106,584	---	---	---	---	277,685	---	168,683	160,000
Southeast Minnesota Recyclers' Exchange (Southeast Minnesota Recyclers' Exchange) [0]	861,776	845,807	15,969	150	---	16,119	---	---	---	---	---	---	---	---
Springsteel Island Sewer District (Sanitary District)	98,191	124,294	(26,103)	21,191	12,411	(17,323)	---	---	---	---	---	---	12,411	55,000
Tofte-Schroeder Sanitary Sewer District (Tofte-Schroeder Sanitary Sewer District)	---	19,187	(19,187)	16,000	---	(3,187)	10,000	---	---	---	---	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Tri-City Joint Sewers Board (Sewer Fund)	313,175	371,380	(58,205)	1,584	---	(56,621)	---	---	---	---	47,431	---	---	---
Western Lake Superior Sanitary District (Western Lake Superior Sanitary District)	33,669,170	30,900,132	2,769,038	1,201,482	1,556,604	2,413,916	---	1,078,650	4,898,848	---	13,152,448	3,619,829	1,556,604	5,709,567
District Type Total	53,266,897	51,151,179	2,115,718	12,031,194	6,051,398	8,095,514	592,307	1,078,650	5,461,926	---	26,464,452	14,926,365	3,603,387	10,830,746
Service Cooperatives														
Lakes Country Service Cooperative (Cooperative Resources, Inc. Purchasing Services) [13]	35,171	20,144	15,027	---	---	15,027	---	---	---	---	---	---	---	---
Lakes Country Service Cooperative (Food Hub Purchasing) [13]	10,748	10,748	---	---	---	---	---	---	---	---	---	---	---	---
Lakes Country Service Cooperative (Insurance) [13]	46,541,714	50,357,074	(3,815,360)	88,002	---	(3,727,358)	---	---	---	---	9,000	---	---	---
Lakes Country Service Cooperative (Lakes Country Service Cooperative Purchasing Services) [13]	985,588	978,081	7,507	---	---	7,507	---	---	---	---	---	---	---	---
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Purchasing) [13]	639,213	638,153	1,060	---	---	1,060	---	---	---	---	---	---	---	---
National Joint Powers Alliance (Cooperative Purchasing) [13]	67,491,643	59,330,332	8,161,311	145,405	---	8,306,716	---	---	---	600,000	---	---	---	---
National Joint Powers Alliance (Risk Management) [13]	49,304,912	47,807,737	1,497,175	51,565	---	1,548,740	---	---	---	---	---	---	---	---
Northeast Service Cooperative (City, County, and Other Governmental Agencies Insurance Pool) [13]	36,293,843	35,445,319	848,524	25,964	---	874,488	---	---	---	---	---	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information**													
	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses								Interest Paid	Principal Payments
Northeast Service Cooperative (School Pool) [13]	23,038,487	22,406,454	632,033	34,465	---	666,498	---	---	---	---	---	---	---	---
Northwest Service Cooperative (City, County, and Other Governmental Agencies Insurance Pool) [13]	20,287,763	19,254,345	1,033,418	62,876	---	1,096,294	---	---	45,652	---	---	---	---	---
Northwest Service Cooperative (Health and Safety Program) [13]	198,219	176,034	22,185	---	---	22,185	---	---	---	---	---	---	---	---
Northwest Service Cooperative (School Insurance Pool) [13]	36,630,235	33,431,258	3,198,977	269,771	---	3,468,748	---	---	260,204	---	---	---	---	---
South Central Service Cooperative (Incurred But Not Paid Reserves - School Pool) [13]	66,728,481	62,588,264	4,140,217	94,886	---	4,235,103	---	---	(15,029)	---	---	---	---	---
South Central Service Cooperative (Incurred but Not Paid Reserves - City, County, and Other Governmental Agency-Insurance Pool) [13]	15,989,072	14,891,321	1,097,751	9,699	---	1,107,450	---	---	---	---	---	---	---	---
Southeast Service Cooperative (Member Services) [13]	1,884,191	2,046,314	(162,123)	3,447	24,985	(183,661)	---	1,057,293	37,845	(234,449)	1,267,535	---	---	---
Southeast Service Cooperative (Risk Management Pool) [13]	51,899,535	49,951,696	1,947,839	98,695	---	2,046,534	---	---	234,449	---	---	---	---	---
Southwest - West Central Service Cooperative (Elementary Secondary Vocational [ESV] Computing Region IV) [13]	978,243	998,117	(19,874)	---	---	(19,874)	---	---	---	---	1,072	---	---	---
Southwest - West Central Service Cooperative (Insurance Pool) [13]	90,530,126	87,703,984	2,826,142	301,813	---	3,127,955	---	---	---	---	---	---	---	---
District Type Total	509,467,184	488,035,375	21,431,809	1,186,588	24,985	22,593,412	---	1,057,293	37,845	890,827	1,277,607	---	---	---

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Table 8

Public Service Enterprises - Analysis of All Enterprise Operations for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

Supplemental Information**

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating		Net Income/ (Loss)	Supplemental Information**							
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses		Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Principal Payments
Solid Waste Commissions/Boards														
East Central Solid Waste Commission (Solid Waste)	5,356,795	4,985,261	371,534	174,425	79,259	466,700	---	---	---	---	22,316	---	---	---
Mar-Kit Landfill (Mar-Kit Landfill)	2,455,621	753,155	1,702,466	---	345,422	1,357,044	---	---	---	---	163,054	---	---	---
Prairieland Solid Waste Board (Prairieland Solid Waste Management Board)	1,809,086	1,911,939	(102,853)	1,775	2,355	(103,433)	---	---	---	---	94,491	---	---	---
Tri-County Solid Waste Commission (Tri-County Solid Waste Commission)	8,220	536,875	(528,655)	580,703	---	52,048	---	---	---	---	---	---	---	---
District Type Total	9,629,722	8,187,230	1,442,492	756,903	427,036	1,772,359	---	---	---	---	279,861	---	---	---
Transit Commissions														
Rainbow Rider Transit Board (Rainbow Rider)	1,932,745	2,458,749	(526,004)	8,266	---	(517,738)	---	279,561	1,003,192	---	359,300	---	---	---
District Type Total	1,932,745	2,458,749	(526,004)	8,266	---	(517,738)	---	279,561	1,003,192	---	359,300	---	---	---
Watershed Districts														
Clearwater River Watershed District (Clearwater Harbor Maintenance)	41,651	82,847	(41,196)	356	---	(40,840)	---	---	---	---	---	---	---	---
Clearwater River Watershed District (Hidden River Maintenance)	20,237	30,160	(9,923)	242	---	(9,681)	---	---	---	---	---	---	---	---
Clearwater River Watershed District (Rest-A-While Maintenance)	5,809	5,669	140	44	---	184	---	---	---	---	---	---	---	---

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Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating		Net Income/ (Loss)	Supplemental Information**						
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses		Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid
Clearwater River Watershed District (Wandering Pond Maintenance)	9,070	6,646	2,424	166	---	2,590	---	---	---	---	---	---	---
District Type Total	76,767	125,322	(48,555)	808	---	(47,747)	---	---	---	---	---	---	---
Watershed Management Organizations													
Otter Tail Lake Water Management District (Sewer)	264,142	271,495	(7,353)	4,189	---	(3,164)	---	---	---	---	---	---	---
District Type Total	264,142	271,495	(7,353)	4,189	---	(3,164)	---	---	---	---	---	---	---
State Total	\$2,169,569,476		(\$436,600,216)		\$262,718,366		\$9,994,800		\$245,462,409		\$808,802,190		\$178,636,979
		\$2,606,169,692		\$627,760,093		(\$71,558,489)		\$389,682,214		(\$38,545,864)		\$228,564,961	\$308,319,002

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Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long- Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Airport Commissions										
Bemidji Regional Airport	---	---	---	---	1,230,000	---	---	1,230,000	---	---
Chisholm-Hibbing Airport Authority	---	---	---	---	---	---	---	---	---	3,422,766
International Falls-Koochiching County Airport Commission dba: Falls International Airport	---	---	---	---	---	---	---	---	---	194,062
Metropolitan Airports Commission	---	---	---	---	6,075,000	1,457,805,000	---	1,463,880,000	958,315,000	26,115,000
District Type Total	---	---	---	---	7,305,000	1,457,805,000	---	1,465,110,000	958,315,000	29,537,766
Education Districts										
6009 - Saint Croix River Education District	---	---	---	---	---	---	---	---	---	1,772,431
6012 - Zumbro Education District	---	---	---	---	---	---	---	---	---	1,190,000
6049 - River Bend Education District	---	---	---	---	---	---	---	---	---	2,538,347
6383 - Benton-Stearns Education District	---	---	---	---	---	---	---	---	---	1,084,035
Technology and Information Educational Services	---	---	---	---	---	---	---	---	---	10,861,780
District Type Total	---	---	---	---	---	---	---	---	---	17,446,593
Health/Human Services										
Human Services of Faribault and Martin Counties	---	---	---	---	---	---	---	---	---	36,060
District Type Total	---	---	---	---	---	---	---	---	---	36,060
Hospital Districts										
Bigfork Valley Hospital	125,000	---	---	---	---	15,210,000	---	15,335,000	10,495,000	---

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Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2013, and June 30, 2014

District Type and Name of Special District	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long- Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Canby Community Hospital District 1	---	---	---	---	---	3,315,000	---	3,315,000	915,000	---	---
Chippewa County - Montevideo Hospital	---	---	---	---	---	34,950,000	---	34,950,000	---	---	---
Cook Community Hospital District	---	---	---	---	---	---	---	---	---	5,585,185	---
Cuyuna Range Hospital District	---	---	---	---	---	43,570,000	---	43,570,000	---	14,400,000	---
Dawson (Johnson Memorial) Area Hospital District	---	---	---	---	---	---	---	---	---	3,415,964	---
Glacial Ridge Hospital District	---	---	---	---	---	---	---	---	---	10,687,678	---
Moose Lake Community Hospital District	---	---	---	---	---	7,875,000	---	7,875,000	7,875,000	5,343,183	---
New River Medical Center	---	---	---	---	---	14,400,000	---	14,400,000	---	---	---
Paynesville Area Health Care System	---	---	---	---	---	7,834,249	---	7,834,249	---	---	---
Pelican Valley Health Center Hospital District	---	---	---	---	---	1,165,000	---	1,165,000	---	---	---
Rice County Hospital District 1	---	---	---	---	---	---	---	---	---	7,938,233	---
District Type Total	125,000	---	---	---	---	128,319,249	---	128,444,249	19,285,000	47,370,243	---
Housing and Redevelopment Authorities											
Alexandria Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	328,981	---
Beltrami County Housing and Redevelopment Authority	---	---	---	---	---	6,000,000	---	6,000,000	---	4,766,853	---
Bluff Country Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	100,000	---

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	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Canby Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	260,000	---
Clay County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	6,045,992	---
Duluth Housing and Redevelopment Authority	---	---	1,166,010	---	---	---	1,166,010	---	3,106,262	---
Fergus Falls/Otter Tail Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	628,791	---
Hibbing Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	220,000	---
Hubbard County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	522,949	---
Itasca County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	423,690	---
Jackson Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	600,000	---
Lincoln County Housing and Redevelopment Authority	221,000	---	---	---	---	---	221,000	---	---	---
Minneapolis Public Housing Authority/Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	45,198,381	1,048,221
Northwest Minnesota Multi-County Housing and Redevelopment Authority	---	---	---	---	---	24,936,227	24,936,227	---	843,538	---
Olmsted County Housing and Redevelopment Authority	1,235,000	---	---	---	---	---	1,235,000	---	10,913,019	---
Pequot Lakes Housing and Redevelopment Authority	---	---	---	---	1,190,000	---	1,393,572	---	543,759	90,093
Perham Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	375,108	---
Red Lake Falls Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	168,450	---

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	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Red Wing Housing and Redevelopment Authority	---	---	---	---	1,815,000	---	---	1,815,000	1,815,000	2,255,769	---
Sleepy Eye Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	2,008	---
South Central Minnesota Multi-County Housing and Redevelopment Authority	---	---	---	---	---	19,620,000	---	19,620,000	---	40,801	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority	4,826,200	---	3,395,658	---	2,488,800	942,357	---	11,653,015	1,745,000	10,045,584	---
Virginia Housing and Redevelopment Authority	---	---	---	---	19,995,000	---	---	19,995,000	---	---	---
Wadena Housing and Redevelopment Authority	---	---	---	---	---	2,350,000	---	2,350,000	1,470,000	---	---
Warren Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	83	---
Willmar Housing and Redevelopment Authority	---	---	---	---	---	1,205,000	---	1,205,000	---	455,691	395,194
Winona Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	210,698	---
District Type Total	6,282,200	---	4,561,668	---	25,488,800	55,053,584	203,572	91,589,824	5,030,000	88,056,407	1,533,508
Joint Powers											
Minnesota Counties Intergovernmental Trust	---	---	---	---	---	---	---	---	---	72,285,704	17,407,669
District Type Total	---	---	---	---	---	---	---	---	---	72,285,704	17,407,669
Law Enforcement - Special Districts											
South Lake Minnetonka Police Department	---	---	---	---	3,350,000	---	---	3,350,000	3,350,000	---	---
District Type Total	---	---	---	---	3,350,000	---	---	3,350,000	3,350,000	---	---

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	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Library Districts											
Southeastern Libraries Cooperating	---	---	---	---	---	---	---	---	---	46,302	---
Viking Library System	---	---	---	---	---	---	---	---	---	1,000,000	---
District Type Total	---	---	---	---	---	---	---	---	---	1,046,302	---
Port Authorities											
Duluth Seaway Port Authority*	---	---	---	378,505	---	2,070,000	---	2,448,505	---	---	---
District Type Total	---	---	---	378,505	---	2,070,000	---	2,448,505	---	---	---
Power Agencies											
Minnesota Municipal Power Agency	---	---	---	---	---	273,643,333	---	273,643,333	---	22,363,637	---
Northern Minnesota Municipal Power Agency	---	---	---	---	---	248,840,000	---	248,840,000	---	---	---
Southern Minnesota Municipal Power Agency	---	---	---	---	---	905,370,000	---	905,370,000	---	---	45,000,000
Western Minnesota Municipal Power Agency	---	---	---	---	---	242,945,000	---	242,945,000	---	---	5,060,000
District Type Total	---	---	---	---	---	1,670,798,333	---	1,670,798,333	---	22,363,637	50,060,000
Public Safety Authorities											
Dakota Communications Center	---	---	---	---	---	1,190,000	---	1,190,000	---	28,177	---
Excelsior Fire District	---	---	---	---	---	---	---	---	---	4,805,959	---
Lafayette Fire Protection Association	---	---	---	---	---	---	---	---	---	36,073	---
Lower Saint Croix Valley Fire Protection District	---	---	---	---	---	925,000	---	925,000	---	41,041	---

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District Type and Name of Special District	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long- Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Prairie Lakes Youth Programs	---	---	---	---	---	---	---	---	163,333	---
Region 6W Community Corrections	---	---	---	---	---	---	---	---	50,252	---
South Metro Fire Department	---	---	---	---	---	---	---	---	855,000	---
District Type Total	---	---	---	---	---	2,115,000	---	2,115,000	5,979,835	---
Recreation Authorities										
Three Rivers Park District	65,680,000	---	---	---	---	2,720,000	---	68,400,000	---	---
District Type Total	65,680,000	---	---	---	---	2,720,000	---	68,400,000	---	---
Regional Development Commissions										
East Central Regional Development Commission	---	---	---	---	---	---	---	---	---	31,546
Headwaters Regional Development Commission	---	---	---	---	---	---	---	---	214,285	---
Metropolitan Council	1,125,214,000	---	---	---	---	---	---	1,125,214,000	464,065,000	613,960,000
Regional Development Commission 5	---	---	---	---	---	---	---	---	739,511	---
Southwest Regional Development Commission*	---	---	---	---	---	---	---	---	806,940	---
District Type Total	1,125,214,000	---	---	---	---	---	---	1,125,214,000	464,065,000	615,720,736
Regional Railroad Authorities										
McLeod County Regional Railroad Authority	---	---	---	---	---	---	---	---	468,682	---
Minnesota Valley Regional Rail Authority	---	---	---	---	---	---	---	---	4,609,279	---
District Type Total	---	---	---	---	---	---	---	---	5,077,961	---

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District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long- Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Rural Water Systems											
Albertville - Hanover - Saint Michael Joint Powers Water Board	---	---	---	---	---	4,695,000	---	4,695,000	4,695,000	---	---
Lincoln-Pipestone Rural Water System	---	---	---	---	37,928,505	---	---	37,928,505	---	---	---
Red Rock Rural Water System	---	---	---	50,000	12,799,000	---	---	12,849,000	255,000	81,981	---
District Type Total	---	---	---	50,000	50,727,505	4,695,000	---	55,472,505	4,950,000	81,981	---
Sanitation Districts											
Alexandria Lake Area Sanitary District	22,793,554	---	---	---	---	---	---	22,793,554	4,030,000	---	---
Banning Junction Area Water and Sanitary Sewer District	---	---	---	378,000	---	---	---	378,000	---	---	---
Big Lake Area Sanitary District	---	---	---	---	---	---	---	---	---	210,143	---
Cedar Lake Area Water and Sanitary Sewer District	---	---	---	---	---	---	---	---	---	1,040,728	---
Central Iron Range Regional Sanitary District	---	---	---	---	---	---	---	---	---	7,707,604	---
Chisago Lakes Joint Sewage Treatment Commission	---	---	---	---	163,560	---	---	163,560	---	9,903,279	---
Cross Lake Area Water and Sanitary Sewer District	---	---	---	290,000	---	---	---	290,000	290,000	1,848,331	---
Dover, Eyota, Saint Charles Area Sanitary District	---	---	---	---	---	---	---	---	---	2,255,001	---
Duluth/North Shore Sanitary District	2,590,453	---	---	---	---	---	---	2,590,453	2,590,453	4,254,058	---
Farwell-Kensington Sanitary District	---	---	---	---	1,543,000	---	---	1,543,000	---	---	---
Garrison, Kathio, West Mille Laacs Lake Sanitary Sewer District	1,859,000	---	---	---	---	---	---	1,859,000	---	6,769,856	---

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	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue					
GEM Sanitation District	---	---	---	79,000	---	---	---	79,000	---	---	---
Knife River-Larsmont Sanitary District	---	---	---	---	---	---	---	---	---	578,212	---
Lake Washington Sanitary District	---	---	---	---	4,250,000	---	---	4,250,000	640,000	3,122,360	---
Leota Sanitary District	---	---	---	---	---	---	---	---	---	85,000	---
Metropolitan Mosquito Control District	---	---	---	---	---	---	---	---	---	1,642,333	---
North Koochiching Area Sanitary District	---	---	---	---	---	---	---	---	---	6,556,282	---
North Shore Sanitary Sewer District	---	---	---	---	---	---	---	---	---	188,810	---
Plainview-Elgin Sanitary District	---	---	---	---	8,700,000	---	---	8,700,000	---	---	---
Rich Prairie Sewer and Water District	---	---	---	---	4,295,000	---	---	4,295,000	---	---	---
Shorewood Park Sanitary District*	---	---	---	---	---	---	---	---	---	109,375	---
Springsteel Island Sewer District	125,000	---	---	---	---	---	---	125,000	---	608,148	---
Western Lake Superior Sanitary District	28,770,000	---	---	---	---	---	---	28,770,000	22,265,000	22,414,032	---
District Type Total	56,138,007	---	---	747,000	18,951,560	---	---	75,836,567	29,815,453	69,293,552	---
Service Cooperatives											
Central Minnesota Educational Research and Development Council	---	---	---	---	---	---	---	---	---	327,551	---
Lakes Country Service Cooperative	---	---	---	---	---	---	---	---	---	3,166,909	---

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District Type and Name of Special District	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long- Term Debt	Short-Term Debt
	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Northeast Service Cooperative	---	---	---	---	---	---	---	---	---	19,402,806	---
Resource Training and Solution	---	---	---	---	---	---	---	---	---	15,451	---
District Type Total	---	---	---	---	---	---	---	---	---	22,912,717	---
Soil and Water Conservation Districts											
Le Sueur County Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	23,479	---
Otter Tail East Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	148,155	---
District Type Total	---	---	---	---	---	---	---	---	---	171,634	---
Transit Commissions											
Counties Transit Improvement Board	---	---	---	---	---	---	---	---	---	95,580,000	---
Minnesota Valley Transit Association	---	---	---	---	---	5,979,131	---	5,979,131	---	---	---
Southwest Metro Transit Commission	---	---	---	---	---	---	---	---	---	2,092,365	---
District Type Total	---	---	---	---	---	5,979,131	---	5,979,131	---	97,672,365	---
Watershed Districts											
Buffalo-Red River Watershed District	2,427,954	---	---	---	---	---	---	2,427,954	---	---	---
Capitol Region Watershed District	4,215,000	---	---	---	---	---	---	4,215,000	---	430,000	---
Middle-Snake-Tamarac Rivers Watershed District	974,000	---	---	---	---	---	---	974,000	974,000	---	1,515,668
Minnehaha Creek Watershed District	---	---	---	---	---	---	---	---	---	34,541,161	---

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	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue					
North Fork Crow River Watershed District	---	---	---	---	---	---	---	---	549,986	---	
Pelican River Watershed District	---	---	---	---	---	---	---	---	199,479	---	
Prior Lake-Spring Lake Watershed District	1,236,464	---	---	---	---	---	---	1,236,464	---	---	
Ramsey-Washington Metro Watershed District	1,469,012	---	---	---	---	---	---	1,469,012	---	---	
Riley-Purgatory-Bluff Creek Watershed District	---	---	---	---	---	---	---	---	---	20,000	
Sauk River Watershed District	---	---	---	---	---	---	---	---	2,055,516	---	
South Washington Watershed District	5,775,000	---	---	---	---	---	---	5,775,000	---	---	
District Type Total	16,097,430	---	---	---	---	---	---	16,097,430	974,000	39,037,632	1,535,668
State Total	\$1,269,536,637		\$4,561,668		\$105,822,865		\$203,572		\$1,485,784,453		\$70,762,453
		---		\$1,175,505		\$3,329,555,297		\$4,710,855,544		\$1,134,091,125	

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