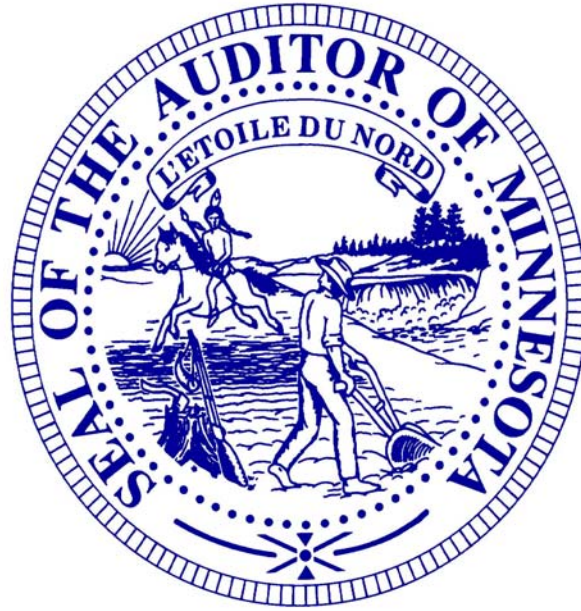


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota Special Districts

2016 Revenues, Expenditures, and Debt

For Fiscal Years Ended Between
July 1, 2016, and June 30, 2017

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 650 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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June 28, 2018

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State of Minnesota**

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Scope and Methodology

This report provides financial information on the 527 special districts that provided financial information to the Office of the State Auditor for fiscal year 2016.¹ 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 local elected 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, 2016, and June 30, 2017 (FY 2016). 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 30 functional categories, such as airport commissions, hospital districts, and sanitation districts. Table 1 shows the 2016 distribution of the districts, by type of district, that reported their financial information to the Office of the State Auditor. 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 2016 financial data on special district governmental and enterprise funds, including outstanding debt.

¹The identified number of special districts in 2016 was 581. Of these, 54 either failed to report any financial information to the Office of the State Auditor, did not complete the required financial reporting form, submit financial statements, or reported after the deadline. See Appendix 1 for a listing of the 54 special districts.

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 36 fewer districts that reported in 2016 than in 2015. In addition, some districts reported in 2016 but not in 2015, and some that reported in 2015 did not report in 2016. These factors limit the value of year-to-year comparisons and can skew the comparisons in the tables.

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Executive Summary

- Special districts reported total governmental fund revenues of \$1.2 billion in 2016. The primary sources of revenues for special district governmental funds were state grants (31 percent), taxes (29 percent), charges for services (14 percent), local grants (11 percent), and federal grants (10 percent) (pg. 6).
- Special districts reported total governmental expenditures of \$1.2 billion in 2016. Of this amount, \$947.5 million were current expenditures, \$113.1 million were capital expenditures, and \$108.3 million were debt service payments (pg. 8).
- In 2016, special district enterprise operations reported operating revenues of \$2.0 billion, operating expenses of \$2.7 billion, and operating losses of \$732.0 million (operating revenues minus operating expenses).⁴ In addition, special district enterprises had nonoperating revenues of \$775.0 million, nonoperating expenses of \$244.6 million, and a net loss of \$201.5 million. Nonoperating revenues include sources such as taxes, intergovernmental grants, and interest income (pg. 9).
- Special districts reported \$5.7 billion in governmental and enterprise fund outstanding long-term debt (bonds and other long-term debt) in 2016 (pg. 11).
- Of the 129 special districts that held long-term debt in 2016, four special districts accounted for \$4.4 billion, or 77 percent, of the total outstanding long-term debt of special districts. The four special districts were the Metropolitan Airports Commission, the Metropolitan Council, the Southern Minnesota Municipal Power Agency, and the Western 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 soil and water conservation, housing and redevelopment, and mental health and family services.

In 2016, 581 special districts were required to report financial information to the Office of the State Auditor. Of these districts, 54 did not comply with Minn. Stat. § 6.756.

Table 1 below shows, by district type, the distribution of the 527 special districts that reported their financial information.⁵

Table 1: Number and Types of Special Districts Reporting Financial Data in 2016

<u>Special District Type</u>	<u>Number of Districts</u>	<u>Special District Type</u>	<u>Number of Districts</u>
Airport Commissions	7	Port Authorities	1
Cable Commissions	8	Power Agencies	4
Computing Consortiums	3	Public Safety Authorities	34
Economic Development Authorities	1	Recreation Authorities	6
Education Districts	19	Regional Development Commissions	9
Health/Human Services	18	Regional Railroad Authorities	5
Hospital Districts	11	Rural Water Systems	6
Housing and Redevelopment Authorities	84	Sanitation Districts	39
Joint Powers	3	Service Cooperatives	10
Lake Conservation Districts	2	Soil and Water Conservation Districts	85
Lake Improvement Districts	9	Solid Waste Commissions/Boards	5
Law Enforcement - Special Districts	8	Training Centers/Councils	2
Library Districts	13	Transit Commissions	8
Mental Health/Family Services Collaboratives	68	Watershed Districts	42
Planning Agencies/Boards	1	Watershed Management Organizations	16

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 2016, special districts had total governmental fund revenues and expenditures of \$1.2 billion each. Special district enterprise funds reported operating revenues of \$2.0 billion and operating expenses of \$2.7 billion, resulting in operating losses of \$732.0 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 63, provides detail on the enterprise funds of the special districts.

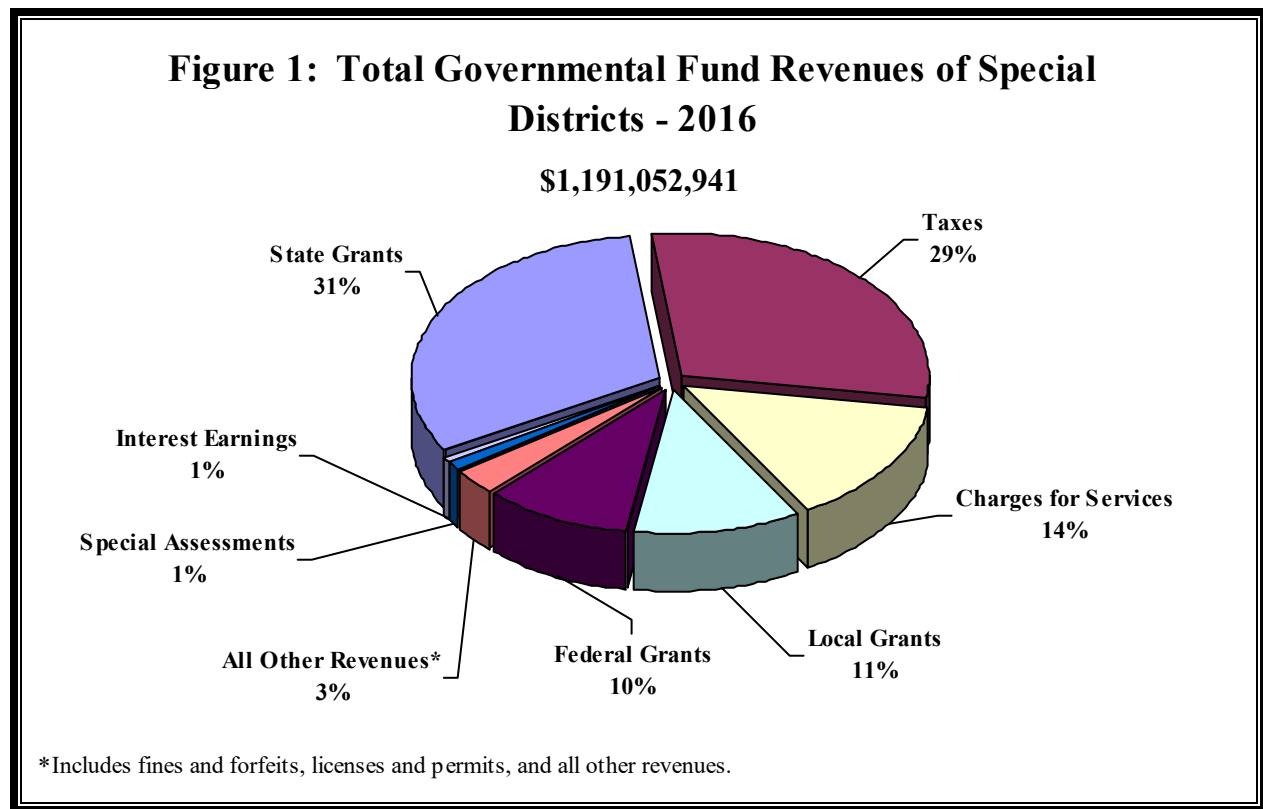
Governmental Funds

Revenues by Source

Special districts reported total governmental fund revenues of \$1.2 billion in 2016. The primary sources of revenues for special district governmental funds were state grants (31 percent), taxes (29 percent), charges for services (14 percent), local grants (11 percent), and federal grants (10 percent).

In 2016, total revenues increased 2 percent over 2015. The revenue categories showing the greatest increases were interest earnings (23 percent) and state grants (14 percent). The revenue categories showing the greatest decreases were fines and forfeits (-27 percent), all other revenues (-13 percent), and federal grants (-13 percent).

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



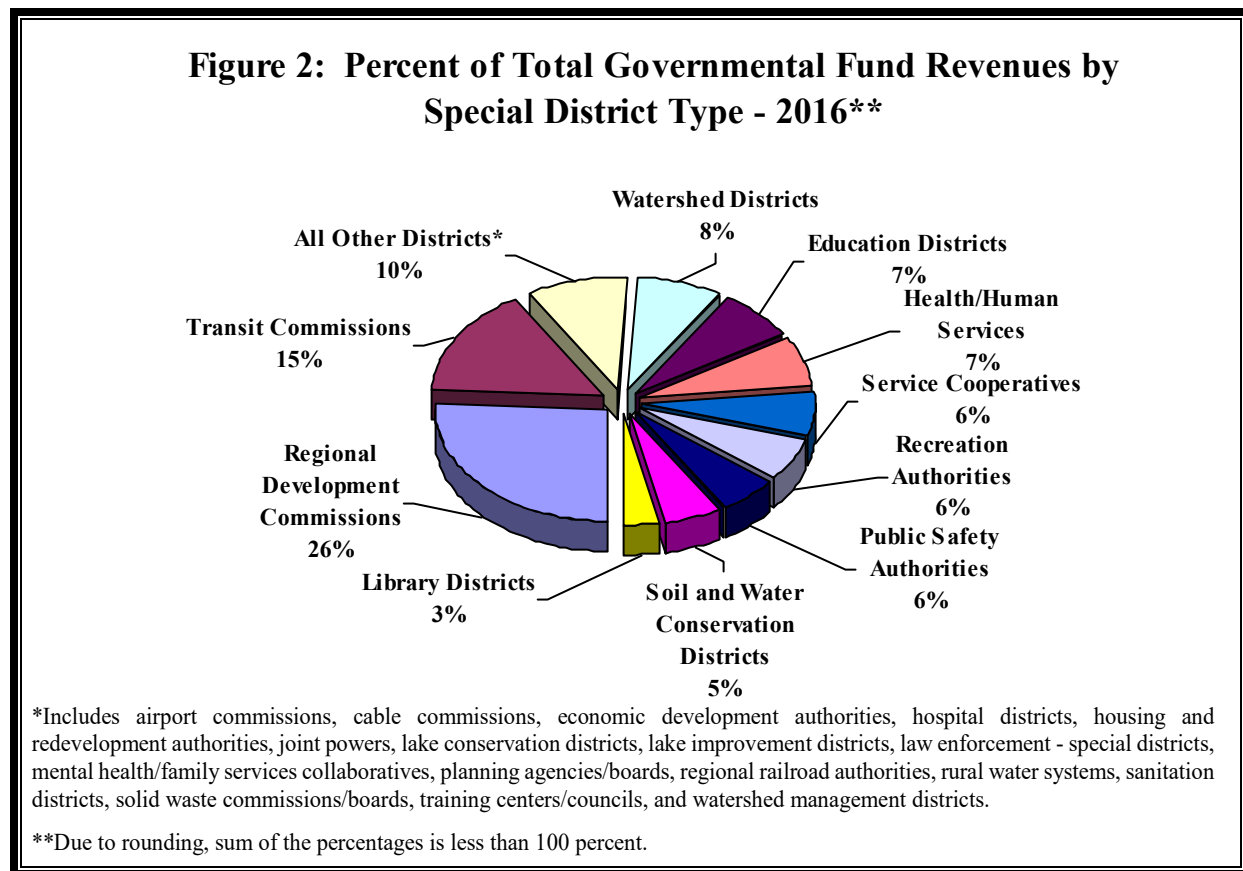
⁶For this analysis, the category “all other revenues” includes fines and forfeits, licenses and permits, and all other revenues. In Tables 2 and 6, these categories are presented separately.

Revenues by District Type

There were 367 special districts that had governmental fund revenues.⁷ Of these, 16 districts had revenues greater than \$10 million and accounted for 60 percent of all governmental fund revenues. The Metropolitan Council, a regional development commission, and the Counties Transit Improvement Board, a transit commission, together accounted for 35 percent of total governmental fund revenues.

When aggregated by type of district, regional development commissions (26 percent) and transit commissions (15 percent) accounted for the greatest amount of governmental fund revenues.

Figure 2 below shows total revenues by special district type.



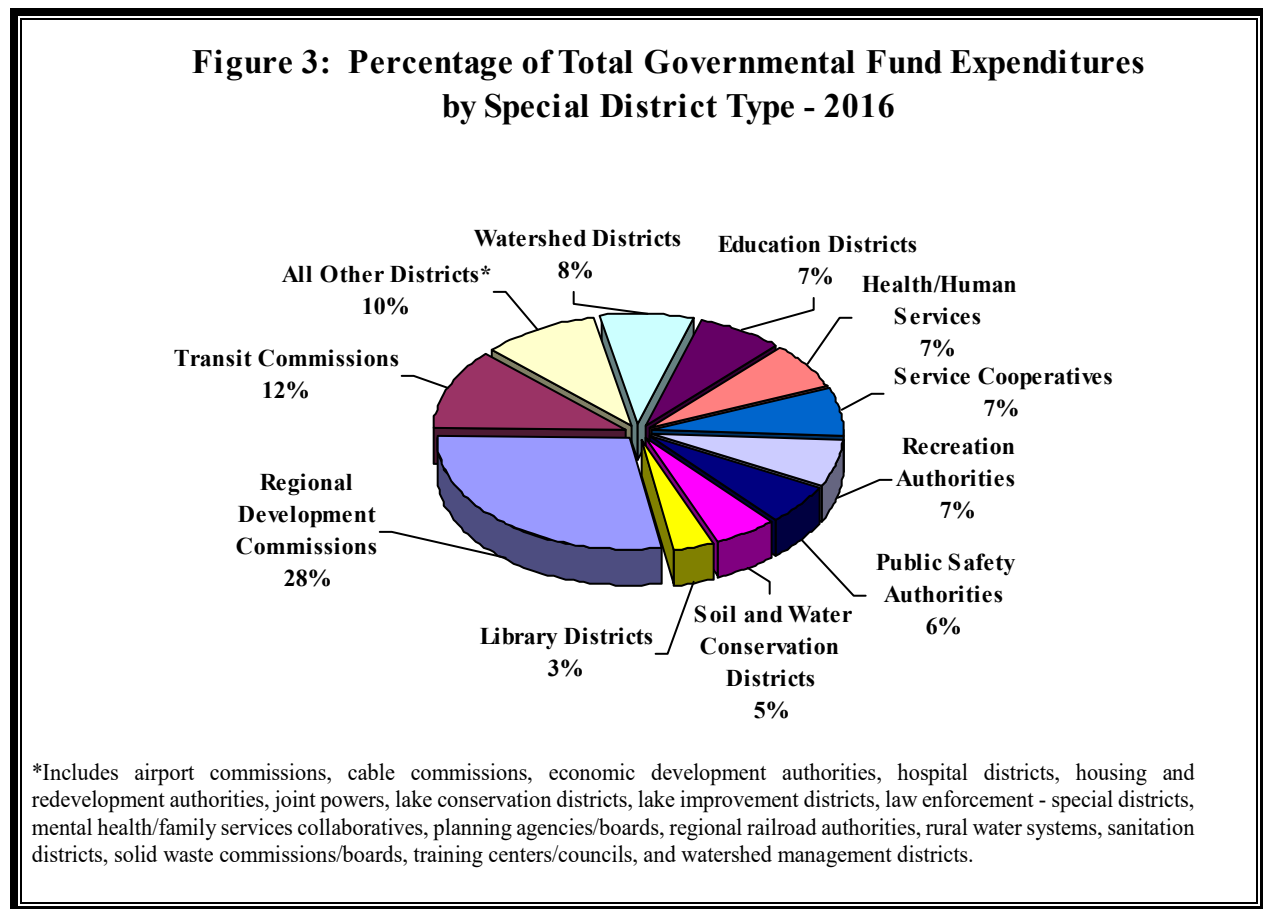
⁷The other 160 districts had only enterprise funds or showed no activity in 2016. Southeastern Libraries Cooperating had governmental fund revenues but no governmental fund expenditures.

Expenditures by District Type

Special districts reported total governmental expenditures of \$1.2 billion in 2016. Of this amount, \$947.5 million were current expenditures, \$113.1 million were capital expenditures, and \$108.3 million were debt service payments.

Although there were 366 special districts with governmental fund expenditures, three districts accounted for 40 percent of total expenditures.⁸ The Metropolitan Council accounted for 26 percent of total expenditures, and the Counties Transit Improvement Board and Three Rivers Park District each accounted for 7 percent. The Metropolitan Council accounted for 95 percent of regional development commissions' total expenditures, the Counties Transit Improvement Board accounted for 60 percent of transit commissions' total expenditures, and the Three Rivers Park District accounted for 96 percent of recreational authorities' total expenditures.

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



⁸Southeastern Libraries Cooperating had governmental fund revenues but no governmental fund expenditures.

Enterprise Funds

Revenues and Expenses by District Type

In addition to governmental funds, many special districts establish enterprise funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises generally are intended to be self-sustaining through fees, user charges, and grants. Although some enterprises may report a net profit, most have the objective of breaking even. Some special districts choose to subsidize an enterprise that benefits the community and/or communities as a whole. Enterprise fund accounting provides more detailed financial information on operations where there are public policy, accountability, management control, and other concerns.

In 2016, special district enterprise operations reported operating revenues of \$2.0 billion, operating expenses of \$2.7 billion, and operating losses of \$732.0 million (operating revenues minus operating expenses).⁹ In addition, special district enterprises had nonoperating revenues of \$775.0 million, nonoperating expenses of \$244.6 million, and a net loss of \$201.5 million. Nonoperating revenues include sources such as taxes, intergovernmental grants, and interest income.

The operating losses of \$732.0 million reflect enterprises whose operating expenses exceeded what was collected in fee revenue. Regional development commissions were primarily responsible for the losses. In particular, the Metropolitan Council's enterprise operations posted combined operating losses of \$642.9 million. The Metropolitan Council has five enterprises: bus transit, commuter rail, environmental services, housing and redevelopment authority, and light rail.¹⁰ All of these enterprises posted operating losses. A significant portion of the operating losses was offset by nonoperating revenues from federal, state, and local government grants.

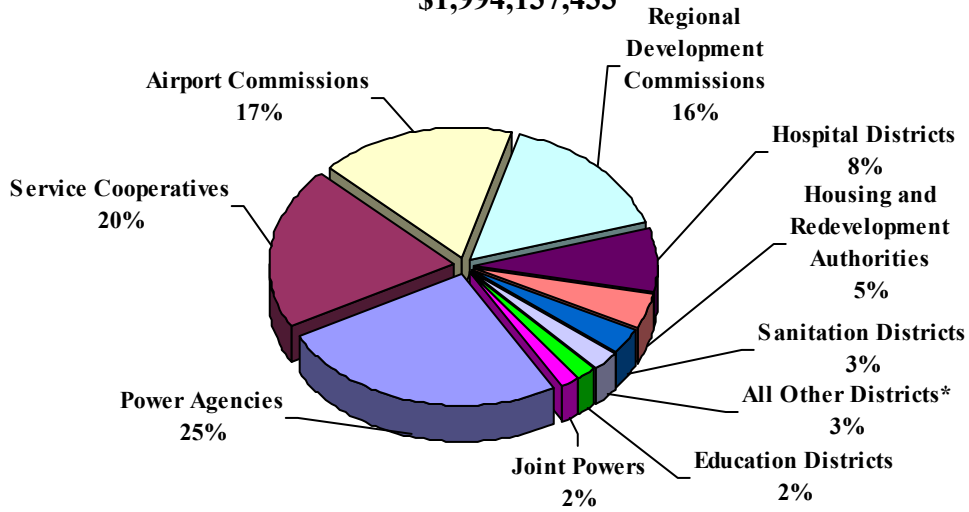
Figure 4 on the following page shows the distribution of enterprise fund operating revenues by district type, while Figure 5, also on the following page, shows the distribution of enterprise fund operating expenses by district type.

⁹Total excludes internal service funds that reflect interdepartmental billing.

¹⁰This report groups enterprises by the parent entity classification, not the enterprise fund function.

Figure 4: Special District Enterprise Funds Operating Revenues by District Type - 2016**

\$1,994,137,433

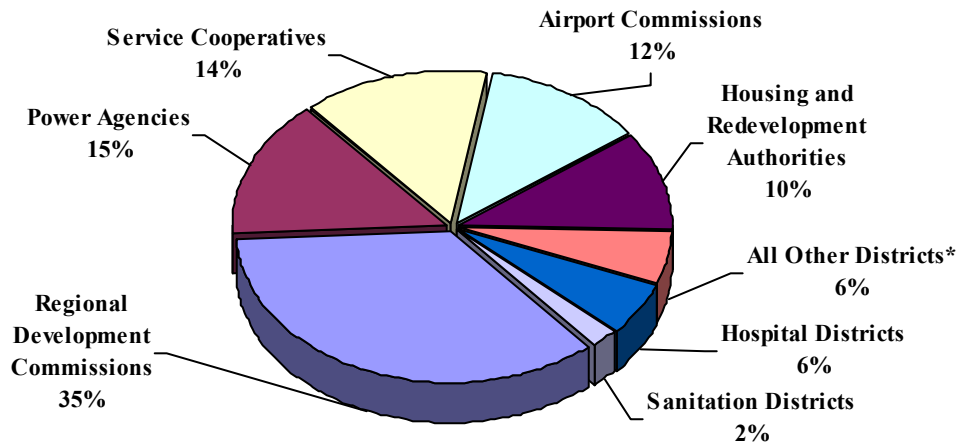


*Includes cable commissions, computing consortiums, health and human services districts, library districts, mental health/family services collaboratives, port authorities, public safety authorities, recreation authorities, rural water systems, solid waste commissions/boards, transit commissions, watershed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

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

Figure 5: Special District Enterprise Funds Operating Expenses by District Type - 2016

\$2,726,146,642



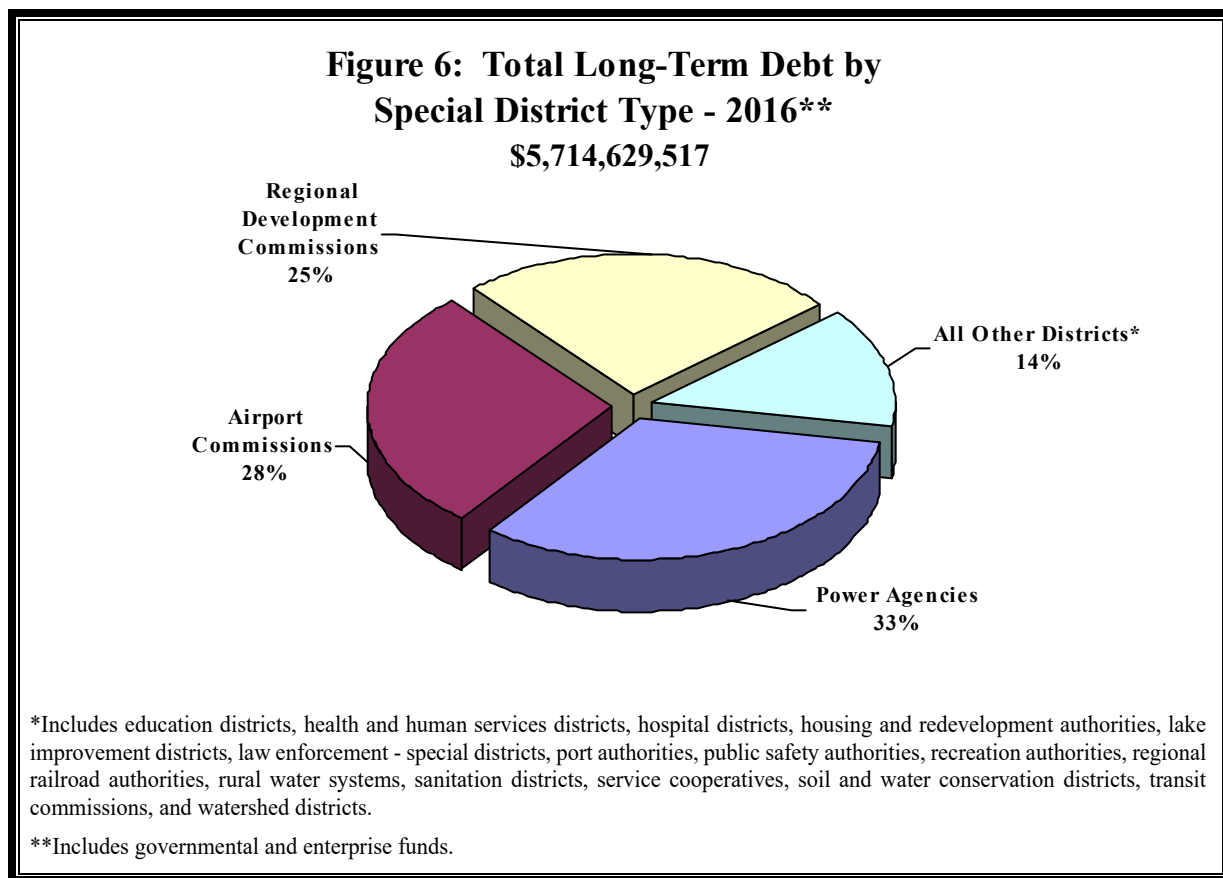
*Includes cable commissions, computing consortiums, education districts, health and human services districts, joint powers, lake improvement districts, library districts, mental health/family services collaboratives, port authorities, public safety authorities, recreation authorities, rural water systems,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

Long-Term Debt

Special districts reported \$5.7 billion in governmental and enterprise fund outstanding long-term debt (bonds and other long-term debt) in 2016. In comparison, counties had long-term debt of \$3.7 billion, while cities had \$9.5 billion in long-term debt in 2016. The totals for debt include both governmental and enterprise funds.

Of the 129 special districts that held long-term debt in 2016, four special districts accounted for \$4.4 billion, or 77 percent, of the total outstanding long-term debt of special districts. The four special districts were the Metropolitan Airports Commission, the Metropolitan Council, the Southern Minnesota Municipal Power Agency, and the Western Minnesota Municipal Power Agency.

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 - 2016

Failed to Report

6013 - Hiawatha Valley Education District
Aitkin County Family Services Collaborative
Aitkin County Soil and Water Conservation District
Alexandria Area Economic Development Commission
Area II Minnesota River Basin Project, Inc.
Beltrami County Housing and Redevelopment Authority
Big Lake Area Sanitary District
Blue Earth City Housing and Redevelopment Authority
Cedar Lake Improvement District
Chippewa County - Montevideo Hospital
Clear Lake - Clearwater Joint Sewer Authority
Cormorant Lakes Watershed District
Cottonwood Housing and Redevelopment Authority
Cottonwood Soil and Water Conservation District
Crane Lake Water and Sanitary District
Cuyuna Range Hospital District
Des Moines Valley Health and Human Services
East Central Minnesota Educational Cable Cooperative
East Metro Integration District 6067
Fergus Falls/Otter Tail Housing and Redevelopment Authority
Grant County Youth and Child Council (Collaborative)
Headwaters Regional Development Commission
Hubbard County Housing and Redevelopment Authority
Itasca County Soil and Water Conservation District
Kittson Soil and Water Conservation District
Lewisville Area Volunteer Fire Fighting Company
Fire Protection District
Lower Rum River Water Management Organization

Mar-Kit Landfill
Moose Lake Community Hospital District
Moose Lake Fire Protection District
Murray Soil and Water Conservation District
New River Medical Center
Northwest Hennepin Human Services Council
Northwest Service Cooperative
Oak Land Cooperative Center
Otter Tail County Family Services Collaborative
Otter Tail East Soil and Water Conservation District
Paynesville Area Health Care System
Redwood Renville Regional Solid Waste Authority
Region 6W Community Corrections
Renville Soil and Water Conservation District
Scott Family Net Collaborative
Snake River Watershed Management Board
South Metro Fire Department
Southeast Minnesota Regional Radio Board
SWCD Technical Service Area 6 South Central
SWCD Technical Service Area 8 North Central
Viking Library System
Wabasha County Family Services Collaborative
Wadena Housing and Redevelopment Authority
Wadena Soil and Water Conservation District
West Central Technical Service Area
West Polk Soil and Water Conservation District
White Bear Lake Conservation District

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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 - 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 (CTIB) - Established on April 1, 2008, under a joint powers agreement in accordance with Minn. Stat. § 297A.992. The CTIB is governed by an 11-member Board composed of 2 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 - 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 - Minnesota statutes allow a housing and redevelopment authority be established in each municipality and most counties by 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 - 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 - Created by the 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 - Created by the Legislature to provide 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 - 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. §§ 473.75 to 473.763. 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 - 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 - 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 - 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 - 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 - 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 - 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 - 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 - 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 cooperative.

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 - 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 - 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 2015 and 2016*

<u>Governmental Funds</u>	<u>2015 Amount</u>	<u>Percent of Total Revenues</u>	<u>2016 Amount</u>	<u>Percent of Total Revenues</u>	<u>2015/16 Percent Change</u>
REVENUES					
Taxes	\$340,193,956	29.1%	\$350,218,561	29.4%	2.9%
Special Assessments	10,715,927	0.9%	10,641,618	0.9%	-0.7%
Licenses and Permits	1,373,375	0.1%	1,502,313	0.1%	9.4%
Intergovernmental Revenues					
Federal Grants	134,107,655	11.5%	117,252,257	9.8%	-12.6%
State Grants	327,928,356	28.0%	372,993,856	31.3%	13.7%
Local Grants	134,464,168	11.5%	129,257,675	10.9%	-3.9%
Total Intergovernmental Revenues	<u>596,500,179</u>	51.0%	<u>619,503,788</u>	52.0%	3.9%
Charges for Services	178,029,263	15.2%	169,618,951	14.2%	-4.7%
Fines and Forfeits	775,440	0.1%	563,140	0.0%	-27.4%
Interest Earnings	6,328,625	0.5%	7,781,386	0.7%	23.0%
All Other Revenues	35,747,589	3.1%	31,223,184	2.6%	-12.7%
Total Revenues	<u>\$1,169,664,354</u>	100.0%	<u>\$1,191,052,941</u>	100.0%	1.8%
OTHER FINANCING SOURCES					
Borrowing	69,841,602		70,747,961		1.3%
Other Financing Sources	998,651		3,339,174		234.4%
Transfers					
Enterprise Funds	14,925,596		10,194,124		-31.7%
Governmental Funds	12,502,241		13,805,926		10.4%
Total Revenues and Other Financing Sources	<u>\$1,267,932,444</u>		<u>\$1,289,140,126</u>		1.7%

*This report includes special districts with fiscal years that end between July 1, 2016, and June 30, 2017 (FY 2016), as well as those with fiscal years ending between July 1, 2015, and June 30, 2016 (FY 2015). 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 2015 and 2016*

Governmental Funds	2015 Amount	Percent of Total Expenditures	2016 Amount	Percent of Total Expenditures	2015/16 Percent Change
EXPENDITURES					
General Government					
Current Expenditures	\$10,609,932	0.9%	\$15,812,434	1.4%	49.0%
Capital Outlay	776,110	0.1%	2,814,044	0.2%	262.6%
Public Safety					
Current Expenditures	79,843,256	6.8%	69,359,374	5.9%	-13.1%
Capital Outlay	6,445,782	0.5%	6,675,035	0.6%	3.6%
Streets and Highways					
Current Expenditures	259,189	0.0%	349,617	0.0%	34.9%
Capital Outlay	---	---	---	---	---
Sanitation					
Current Expenditures	30,290,553	2.6%	26,445,745	2.3%	-12.7%
Capital Outlay	538,059	0.0%	515,231	0.0%	-4.2%
Health					
Current Expenditures	39,853,427	3.4%	42,513,323	3.6%	6.7%
Capital Outlay	926,950	0.1%	2,280,552	0.2%	146.0%
Human Services					
Current Expenditures	75,383,105	6.4%	56,397,083	4.8%	-25.2%
Capital Outlay	250,795	0.0%	98,043	0.0%	-60.9%
Education					
Current Expenditures	165,807,171	14.0%	157,812,537	13.5%	-4.8%
Capital Outlay	14,343,537	1.2%	4,412,531	0.4%	-69.2%
Libraries					
Current Expenditures	32,402,121	2.7%	32,768,834	2.8%	1.1%
Capital Outlay	439,216	0.0%	391,190	0.0%	-10.9%
Parks and Recreation					
Current Expenditures	84,595,511	7.2%	104,102,258	8.9%	23.1%
Capital Outlay	13,452,917	1.1%	16,546,685	1.4%	23.0%
Housing and Redevelopment					
Current Expenditures	12,114,174	1.0%	10,534,872	0.9%	-13.0%
Capital Outlay	1,053,375	0.1%	1,670,915	0.1%	58.6%
Economic Development					
Current Expenditures	36,977,472	3.1%	37,866,550	3.2%	2.4%
Capital Outlay	1,139,275	0.1%	3,548,101	0.3%	211.4%
Conservation of Natural Resources					
Current Expenditures	133,673,390	11.3%	141,900,160	12.1%	6.2%
Capital Outlay	22,802,528	1.9%	28,704,779	2.5%	25.9%
Transit					
Current Expenditures	258,480,143	21.9%	250,163,916	21.4%	-3.2%
Capital Outlay	45,765,218	3.9%	41,267,722	3.5%	-9.8%
All Other					
Current Expenditures	2,223,543	0.2%	1,454,136	0.1%	-34.6%
Capital Outlay	539,135	0.0%	4,198,009	0.4%	678.7%
Debt Service					
Principal	89,781,006	7.6%	88,972,258	7.6%	-0.9%
Interest	20,254,534	1.7%	19,299,211	1.7%	-4.7%
<i>Total Current Expenditures</i>	\$962,512,987	81.5%	\$947,480,839	81.1%	-1.6%
<i>Total Capital Outlay</i>	108,472,897	9.2%	113,122,837	9.7%	4.3%
<i>Total Debt Service</i>	110,035,540	9.3%	108,271,469	9.3%	-1.6%
Total Expenditures	\$1,181,021,424	100.0%	\$1,168,875,145	100.0%	-1.0%
OTHER FINANCING USES					
Other Financing Uses	981,914		1,199,974		22.2%
Transfers					
Enterprise Funds	33,342,356		37,877,601		13.6%
Governmental Funds	12,502,241		14,088,946		12.7%
Total Expenditures and Other Financing Uses	\$1,227,847,935		\$1,222,041,666		-0.5%

*This report includes special districts with fiscal years that end between July 1, 2016, and June 30, 2017 (FY 2016), as well as those with fiscal years ending between July 1, 2015, and June 30, 2016 (FY 2015). 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 2015 and 2016

	<u>2015</u>	<u>2016</u>	<u>2015/16 Percent Change</u>
Statement of Operations			
Operating			
Revenues	\$2,099,174,334	\$1,994,137,433	-5.0%
Expenses	2,619,269,902	2,726,146,642	4.1%
Income/(Loss)	(\$520,095,568)	(\$732,009,209)	-40.7%
Nonoperating			
Revenues	700,951,219	775,044,290	10.6%
Expenses	235,687,300	244,559,459	3.8%
Net Income/(Loss)	(\$54,831,649)	(\$201,524,378)	-267.5%
Additional Information			
Taxes	\$13,909,499	\$12,599,707	-9.4%
Federal Grants	452,831,763	277,397,154	-38.7%
State Grants	291,623,462	300,385,315	3.0%
Local Grants	22,795,587	127,718,792	460.3%
Transfers Out	37,105,792	15,142,146	-59.2%
Transfers In	59,821,535	43,031,983	-28.1%
Capital Outlay	691,900,571	775,960,571	12.1%
Borrowing	442,229,415	772,554,406	74.7%
Debt Service			
Interest	172,682,689	165,504,830	-4.2%
Principal	707,140,427	1,064,017,400	50.5%

Table 5
Summary of Special Districts Indebtedness
for Fiscal Years 2015 and 2016

Type of Debt	2015	2016	2015/16 Percent Change
General Obligation Bonds	\$1,033,705,653	\$994,693,143	-3.8%
Revenue Tax Increment Bonds	3,597,098	3,187,643	-11.4%
Special Assessment Bonds	894,827	1,497,073	67.3%
General Obligation Revenue Bonds	97,681,300	104,936,833	7.4%
Revenue Bonds	3,395,802,981	3,529,069,494	3.9%
All Other Bonds	<u>588,598</u>	<u>524,783</u>	-10.8%
Total Bonded Indebtedness	\$4,532,270,457	\$4,633,908,969	2.2%
Other Long-Term Debt	<u>1,156,256,591</u>	<u>1,080,720,548</u>	-6.5%
Total Long-Term Debt	<u>\$5,688,527,048</u>	<u>\$5,714,629,517</u>	0.5%
Short-Term Debt	\$38,134,131	\$39,097,682	2.5%
Refunding Bonds*	1,697,215,453	1,406,180,000	-17.1%

*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, 2016 and June 30, 2017

District Type and Name of Special District	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In		Total Revenues and Other Sources	
				Federal Grants	State Grants	Local Grants	Total							Enterprise Funds	Governmental Funds		
Airport Commissions																	
Baudette-Lake of the Woods County Airport Commission	---	---	---	282,717	80,775	63,000	426,492	25,367	---	---	5,135	456,994	---	---	---	---	456,994
Thief River Falls Regional Airport Authority	251,855	---	---	17,379	447,437	---	464,816	212,061	---	823	36,942	966,497	---	---	---	---	966,497
District Type Total	251,855	---	---	300,096	528,212	63,000	891,308	237,428	---	823	42,077	1,423,491	---	---	---	---	1,423,491
Cable Commissions																	
Central Saint Croix Valley Joint Cable Communications Commission	491,120	---	---	---	---	16,800	16,800	9,938	---	1,028	17,719	536,605	---	---	---	---	536,605
Forest Lake Cable Commission	147,618	---	---	---	---	---	---	51,835	---	12	21,497	220,962	---	---	---	---	220,962
Lake Minnetonka Communications Commission	369,074	---	---	---	---	---	---	---	---	264	3,670	373,008	---	---	---	---	373,008
Northern Dakota County Cable Communications Commission	1,142,093	---	---	---	---	---	---	---	---	1,588	40,054	1,183,735	---	---	---	---	1,183,735
Northwest Suburbs Cable Commission	5,584,649	---	---	---	---	---	---	---	---	42,565	71,406	5,698,620	---	---	---	---	5,698,620
Quad Cities Cable Communications Commission	1,594,981	---	---	---	---	55,871	55,871	---	---	2,710	35,008	1,688,570	---	---	---	---	1,688,570
Ramsey/Washington Counties Suburban Cable Communication Commission	1,356,901	---	---	---	---	1,168,825	1,168,825	2,238	---	8,020	15,490	2,551,474	---	---	---	---	2,551,474
District Type Total	10,686,436	---	---	---	---	1,241,496	1,241,496	64,011	---	56,187	204,844	12,252,974	---	---	---	---	12,252,974
Economic Development Authorities																	
Kandiyohi County City of Willmar Economic Development Commission	479,811	---	---	---	---	---	---	960	---	9,868	73,937	564,576	---	---	---	---	564,576
District Type Total	479,811	---	---	---	---	---	---	960	---	9,868	73,937	564,576	---	---	---	---	564,576
Education Districts																	
6004 - Freshwater Education District	---	---	---	2,181,097	2,723,230	5,280,666	10,184,993	162,291	---	30,831	---	10,378,115	---	---	---	---	10,378,115
6009 - Saint Croix River Education District	---	---	---	1,921,210	37,092	---	1,958,302	4,420,785	---	1,956	---	6,381,043	---	---	---	---	6,381,043
6012 - Zumbro Education District	---	---	---	2,344,133	2,317,506	---	4,661,639	1,950,704	---	6,723	---	6,619,066	---	---	---	---	6,619,066
6014 - Runestone Area Education District	---	---	---	664,857	466,819	---	1,131,676	2,714,211	---	3,312	---	3,849,199	---	---	---	---	3,849,199
6018 - Minnesota River Valley Education District	---	---	---	483,989	664,170	---	1,148,159	1,922,334	---	9,549	---	3,080,042	---	---	---	---	3,080,042
6026 - West Central Education District	---	---	---	1,215,047	877,068	---	2,092,115	1,561,349	---	2,670	12,141	3,668,275	---	---	---	---	3,668,275
6027 - Minnesota Valley Education District	---	---	---	1,344,866	2,231,133	---	3,575,999	1,748,648	---	2,671	---	5,327,318	---	---	---	---	5,327,318
6049 - River Bend Education District	---	---	---	1,526,565	2,177,384	---	3,703,949	2,199,707	---	1,057	314,117	6,218,830	25,973	---	---	---	6,244,803
6051 - Goodhue County Education District	---	---	---	1,731,773	3,109,451	571,870	5,413,094	5,689,739	---	6,401	147,029	11,256,263	---	---	---	---	11,256,263

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues										Transfers In			Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
6074 - Central Minnesota Joint Powers District	---	---	---	---	---	1,762,148	1,762,148	---	---	---	---	1,762,148	---	---	---	---	1,762,148
6076 - Northland Learning Center	---	---	---	2,445,067	2,251,030	3,482,804	8,178,901	---	---	1,594	3,603	8,184,098	---	---	---	---	8,184,098
6383 - Benton-Stearns Education District	---	---	---	2,000,232	2,647,300	---	4,647,532	1,883,803	---	4,135	47,106	6,582,576	---	---	---	5,431	6,588,007
6979 - Mid-State Education District	---	---	---	483,186	1,462,101	---	1,945,287	1,649,185	---	8,465	253,901	3,856,838	---	---	---	---	3,856,838
Fergus Falls Area Special Education Cooperative No. 935	---	---	---	1,505,982	1,233,868	---	2,739,850	1,661,580	---	1,311	7,990	4,410,731	---	---	---	---	4,410,731
Infinity	---	---	---	---	---	---	---	620,771	---	32	---	620,803	---	---	---	---	620,803
Midwest Special Education Cooperative	---	---	---	841,176	143,643	---	984,819	784,914	---	---	---	1,769,733	---	---	---	---	1,769,733
Northwest Suburban Integration School District #6078	---	---	---	---	---	---	---	1,150,784	---	3,063	1,000	1,154,847	---	2,500	---	---	1,157,347
Wasioja Education Technology Cooperative	---	---	---	170,880	---	---	170,880	291,988	---	---	---	462,868	---	---	---	---	462,868
District Type Total	---	---	---	20,860,060	22,341,795	11,097,488	54,299,343	30,412,793	---	83,770	786,887	85,582,793	25,973	2,500	---	5,431	85,616,697
34 Health/Human Services																	
Aitkin-Itasca-Koochiching Community Health Board	---	---	---	733,916	810,537	---	1,544,453	---	---	---	---	1,544,453	---	---	---	---	1,544,453
Brown-Nicollet Community Health Services	---	---	239,814	507,341	695,007	---	1,202,348	23,929	---	1,540	59,839	1,527,470	---	---	---	---	1,527,470
Carlton, Cook, Lake, and Saint Louis County Community Health Board	---	---	---	3,123,523	2,335,999	---	5,459,522	---	---	---	38,296	5,497,818	---	---	---	---	5,497,818
Horizon Community Health Board	---	---	234,234	1,530,549	2,960,682	1,092,637	5,583,868	3,764,663	---	7,480	528,137	10,118,382	---	---	---	---	10,118,382
Human Services of Faribault and Martin Counties	---	---	87,844	3,570,165	4,101,162	5,501,879	13,173,206	954,292	---	7,183	348,067	14,570,592	---	---	---	---	14,570,592
Meeker-McLeod-Sibley Community Health Services	---	---	---	958,105	925,847	---	1,883,952	---	---	---	4,500	1,888,452	---	---	---	---	1,888,452
North Country Community Health Service	---	---	---	1,370,905	779,420	8,334	2,158,659	---	---	---	---	2,158,659	---	---	---	---	2,158,659
PartnerSHIP 4 Health	---	---	---	2,363,894	1,635,545	9,000	4,008,439	---	---	---	---	4,008,439	---	---	---	---	4,008,439
Polk-Norman-Mahnomen Community Health Board	---	---	---	744,854	737,361	---	1,482,215	---	---	---	179	1,482,394	---	---	---	---	1,482,394
Region 4 South Mental Health Consortium	---	---	---	---	719,797	---	719,797	1,645,381	---	---	10,926	2,376,104	---	---	---	---	2,376,104
Southern Prairie Community Care	---	---	---	263,670	---	1,566	265,236	4,303,924	---	10,315	2,757,260	7,336,735	---	---	---	---	7,336,735
Southwest Health and Human Services	---	---	---	6,657,623	7,784,847	10,452,546	24,895,016	2,650,302	---	46,060	506,216	28,097,594	352,910	55,341	---	---	28,505,845
Southwestern Minnesota Adult Mental Health Consortium	---	---	---	35,254	2,779,665	18,936	2,833,855	746,606	---	2,040	46,882	3,629,383	---	---	---	---	3,629,383
Supporting Hands Nurse Family Partnership	---	---	---	224,846	72,892	618,224	915,962	322,741	---	2,006	37,831	1,278,540	---	---	---	---	1,278,540
District Type Total	---	---	561,892	22,084,645	26,338,761	17,703,122	66,126,528	14,411,838	---	76,624	4,338,133	85,515,015	352,910	55,341	---	---	85,923,266

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues							Transfers In							Total Revenues and Other Sources		
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Govern- mental Funds
Hospital Districts																	
East Lake Clinic District	40,669	---	---	---	16	---	16	---	---	710	---	41,395	97,900	---	---	---	139,295
North Suburban Hospital District	1,775,526	---	---	---	69	---	69	---	---	5,300	37,622	1,818,517	---	---	---	---	1,818,517
District Type Total	1,816,195	---	---	---	85	---	85	---	---	6,010	37,622	1,859,912	97,900	---	---	---	1,957,812
Housing and Redevelopment Authorities																	
Canby Housing and Redevelopment Authority	10,550	---	---	---	---	---	---	98,189	---	4,125	2,543	115,407	---	1	---	---	115,408
Crosby Housing and Redevelopment Authority	17,018	---	---	---	---	---	---	---	---	32	---	17,050	---	---	---	---	17,050
Crow Wing County Housing and Redevelopment Authority	56,929	---	---	---	---	---	---	---	---	---	353	57,282	---	---	---	---	57,282
Duluth Housing and Redevelopment Authority	1,284,721	---	---	1,422,858	---	---	1,422,858	326,993	---	21,669	1,614,266	4,670,507	---	---	---	339	4,670,846
Lincoln County Housing and Redevelopment Authority	62,204	---	---	---	2,496	---	2,496	30,130	---	4,273	460	99,563	---	---	---	---	99,563
Virginia Housing and Redevelopment Authority	66,217	---	---	361,927	---	---	361,927	---	---	374	---	428,518	---	---	---	---	428,518
District Type Total	1,497,639	---	---	1,784,785	2,496	---	1,787,281	455,312	---	30,473	1,617,622	5,388,327	---	1	---	339	5,388,667
Joint Powers																	
Suburban Rate Authority	---	---	---	---	---	---	---	86,750	---	15	700	87,465	---	---	---	---	87,465
Voyageurs National Park Clean Water Conservation Board	---	---	---	---	---	47,607	47,607	---	---	---	---	47,607	---	---	---	---	47,607
District Type Total	---	---	---	---	---	47,607	47,607	86,750	---	15	700	135,072	---	---	---	---	135,072
Lake Conservation Districts																	
Lake George Improvement District	---	22,832	---	---	8,000	---	8,000	---	---	---	361	31,193	---	---	---	---	31,193
Lake Minnetonka Conservation District	---	---	112,979	---	14,014	306,866	320,880	---	35,598	1,974	23,604	495,035	---	---	---	---	495,035
District Type Total	---	22,832	112,979	---	22,014	306,866	328,880	---	35,598	1,974	23,965	526,228	---	---	---	---	526,228
Lake Improvement Districts																	
Coon Lake Improvement District	---	11,348	---	---	4,999	---	4,999	---	---	1,328	299	17,974	---	---	---	---	17,974
Crookneck Lake Improvement District	2,339	---	---	---	---	25,700	25,700	---	---	23	---	28,062	---	---	---	---	28,062
Lake Charlotte Improvement District	---	13,378	---	---	---	---	---	---	---	---	2,908	16,286	---	---	---	---	16,286
Lake Pulaski Improvement District	85,069	---	---	---	---	---	---	---	---	---	8,981	94,050	---	---	---	---	94,050
Little McDonald - Paul - Kerbs Lake Improvement District	---	182,298	---	---	---	---	---	---	---	---	2,907	185,205	---	---	---	---	185,205
Maple Lake Improvement District	---	---	---	---	54,798	---	54,798	---	---	213	9,670	64,681	---	---	---	---	64,681
Otter Tail County Pine Lakes Improvement District	40,502	---	---	---	---	---	---	---	---	34	4,334	44,870	---	---	---	---	44,870

Table 6
Classification of Governmental Fund Revenues
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District Type and Name of Special District	Intergovernmental Revenues										Transfers In			Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Sullivan Lake Improvement District	---	12,995	---	---	4,999	4,500	9,499	---	---	14	6,155	28,663	---	---	---	---	28,663
Union - Lake Sarah Lake Improvement District	---	9,879	---	---	---	10,160	10,160	---	---	265	---	20,304	---	---	---	---	20,304
District Type Total	127,910	229,898	---	---	64,796	40,360	105,156	---	---	1,877	35,254	500,095	---	---	---	---	500,095
Law Enforcement - Special Districts																	
Centennial Lakes Police Department	---	---	---	---	---	33,737	33,737	2,480,146	5,961	788	24,880	2,545,512	---	18,142	---	40,000	2,603,654
East Range Public Safety Board	---	---	---	---	55,814	---	55,814	815,000	8,704	---	26,300	905,818	---	5,203	---	---	911,021
Lakes Area Police District	---	---	---	12,187	---	173,978	186,165	1,496,705	31,640	175	10,245	1,724,930	---	2,435	---	33,390	1,760,755
Northwest Metro Drug Task Force	---	---	---	---	76,500	---	76,500	---	---	---	259,485	335,985	---	---	---	---	335,985
Sherburn-Welcome Police Department	---	---	---	---	32,386	---	32,386	308,821	---	98	3,707	345,012	---	---	---	---	345,012
South Lake Minnetonka Police Department	---	---	---	20,850	12,902	108,131	141,883	2,751,308	7,035	3,368	40,498	2,944,092	2,565,000	14,850	---	198,700	5,722,642
Tri-City Public Safety	---	---	---	---	---	16,297	16,297	239,917	2,736	805	2,193	261,948	---	---	---	---	261,948
West Hennepin Public Safety Department	---	---	---	---	83,598	---	83,598	1,496,114	---	---	144,579	1,724,291	---	23,000	---	---	1,747,291
District Type Total	---	---	---	33,037	261,200	332,143	626,380	9,588,011	56,076	5,234	511,887	10,787,588	2,565,000	63,630	---	272,090	13,688,308
Library Districts																	
Arrowhead Library System	---	---	---	---	1,874,615	1,209,128	3,083,743	92,591	---	12,746	260,804	3,449,884	---	---	---	7,627	3,457,511
East Central Regional Library District	---	---	---	---	862,877	1,885,527	2,748,404	269,012	---	11,419	125,257	3,154,092	---	---	---	---	3,154,092
Great River Regional Library District	7,128,249	---	---	---	1,779,527	---	1,779,527	---	366,832	51,054	146,316	9,471,978	---	---	---	---	9,471,978
Kitchigami Regional Library	---	---	---	---	760,343	1,904,008	2,664,351	50,576	---	14,881	32,783	2,762,591	---	---	---	---	2,762,591
Lake Agassiz Regional Library	---	---	---	6,735	630,937	2,544,248	3,181,920	60,539	---	(28,441)	84,979	3,298,997	---	---	---	---	3,298,997
Metropolitan Library Service Agency	---	---	---	100,000	6,889,253	---	6,989,253	---	---	26,948	14,594	7,030,795	---	---	---	---	7,030,795
Northwest Regional Library	---	---	---	---	400,432	740,907	1,141,339	7,714	14,202	2,277	18,868	1,184,400	---	---	---	---	1,184,400
Pioneer Land Library Systems	---	---	---	---	453,715	3,382,368	3,836,083	29,154	45,817	29,654	2,802,936	6,743,644	---	---	---	---	6,743,644
Plum Creek Library System	---	---	---	62,051	504,888	279,966	846,905	267,718	---	309	1,837	1,116,769	---	---	---	---	1,116,769
Southeastern Libraries Cooperating	---	---	---	---	---	---	---	---	---	---	90,229	90,229	---	---	---	---	90,229
Traverse des Sioux Library System	---	---	---	---	1,051,353	---	1,051,353	406,615	---	24,558	---	1,482,526	---	---	---	---	1,482,526
Waseca-LeSueur Library System	---	---	---	---	60,933	925,486	986,419	34,782	---	1,564	5,530	1,028,295	---	---	---	---	1,028,295
District Type Total	7,128,249	---	---	168,786	15,268,873	12,871,638	28,309,297	1,218,701	426,851	146,969	3,584,133	40,814,200	---	---	---	7,627	40,821,827
Mental Health/Family Services Collaboratives																	
3 Counties for Kids	---	---	---	65,075	---	---	65,075	---	---	2,410	---	67,485	---	---	---	---	67,485
Anoka County Children & Family Council Collaborative	---	---	---	446,559	---	---	446,559	---	---	7,700	1,275	455,534	---	---	---	---	455,534
Beltrami Area Service Collaborative	---	---	---	299,718	256,245	84,966	640,929	2,050	---	1,125	189,362	833,466	---	---	---	---	833,466

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District Type and Name of Special District	Intergovernmental Revenues										Transfers In			Total Revenues and Other Sources			
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Govern- mental Funds
Benton Children's Mental Health Collaborative	---	---	---	88,869	---	---	88,869	4,534	---	254	---	93,657	---	---	---	---	93,657
Big Stone County Family Services Collaborative	---	---	---	89,104	---	---	89,104	---	---	64	1,279	90,447	---	---	---	---	90,447
Carlton County Children and Family Services Collaborative	---	---	---	---	179,692	158,970	338,662	---	---	2,400	15,248	356,310	---	---	---	---	356,310
Chippewa Care Collaborative	---	---	---	50,715	---	11,797	62,512	---	---	---	---	62,512	---	---	---	---	62,512
Chisago County Children's Cabinet Collaborative	---	---	---	139,403	---	---	139,403	---	---	---	---	139,403	---	---	---	---	139,403
Clay County Joint Powers Collaborative	---	---	---	294,549	---	---	294,549	---	---	7,466	37,815	339,830	---	---	---	---	339,830
Crow Wing County Family Services Collaborative	---	---	---	265,250	---	429,535	694,785	---	---	15,160	16,500	726,445	---	---	---	---	726,445
Dakota County Family Services Collaborative	---	---	---	866,830	---	---	866,830	---	---	---	---	866,830	---	---	---	---	866,830
Dodge County Family Services Collaborative	---	---	---	83,274	---	---	83,274	---	---	214	1,344	84,832	---	---	---	---	84,832
Douglas County Children's Mental Health Collaborative	---	---	---	174,867	---	---	174,867	---	---	---	---	174,867	---	---	---	---	174,867
Duluth Area Family Services Collaborative	---	---	---	271,470	---	---	271,470	---	---	1,005	---	272,475	---	---	---	---	272,475
Edina Family Services Collaborative	---	---	---	173,333	---	---	173,333	---	---	---	---	173,333	---	---	---	---	173,333
Families First-Children's and Family	---	---	---	89,201	---	---	89,201	---	---	606	2,145	91,952	---	---	---	---	91,952
Family Services Collaborative of Faribault and Martin County	---	---	---	185,733	---	---	185,733	---	---	99	68,828	254,660	---	---	---	---	254,660
Fillmore County Family Services Collaborative	---	---	---	94,835	---	---	94,835	---	---	---	2,005	96,840	---	---	---	---	96,840
Freeborn County Family Services Collaborative	---	---	---	240,342	---	---	240,342	---	---	86	16,200	256,628	---	---	---	---	256,628
Goodhue County Family Services Collaborative	---	---	---	110,297	---	---	110,297	---	---	567	4,045	114,909	---	---	---	---	114,909
Hennepin South Services Collaborative	---	---	---	---	611,956	---	611,956	---	---	1,471	---	613,427	---	---	---	---	613,427
Houston County Family Services Collaborative	---	---	---	78,728	---	---	78,728	---	---	1,008	1,222	80,958	---	---	---	---	80,958
Hubbard County Family Services Collaborative	---	---	---	---	59,196	---	59,196	---	---	---	---	59,196	---	---	---	---	59,196
Isanti County Integrated Children's Collaborative Fund	---	---	---	---	106,748	---	106,748	---	---	204	---	106,952	---	---	---	---	106,952
Itasca County Family Services Collaborative	---	---	---	---	285,954	166,554	452,508	---	---	246	---	452,754	---	---	---	---	452,754
Jackson County Family Services Network Collaborative	---	---	---	93,768	45,000	10,000	148,768	---	---	706	121,115	270,589	---	---	---	---	270,589
Kanabec County Family Services Collaborative	---	---	---	130,760	---	---	130,760	---	---	---	---	130,760	---	---	---	---	130,760
Kittson County Children's Collaborative	---	---	---	1,622	---	---	1,622	---	---	---	---	1,622	---	---	---	---	1,622
Koochiching Family Collaborative	---	---	---	35,732	---	18,627	54,359	---	---	721	---	55,080	---	---	---	---	55,080

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	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Govern- mental Funds
Lake of the Woods County Children & Families Collaborative	---	---	---	12,076	---	6,000	18,076	---	---	108	---	18,184	---	---	---	---	18,184
Le Sueur County Family Services Collaborative	---	---	---	75,853	---	---	75,853	---	---	---	---	75,853	---	---	---	---	75,853
Mahnomen County Interagency Collaborative	---	---	---	58,796	---	---	58,796	---	---	203	---	58,999	---	---	---	---	58,999
Marshall County Family Services Collaborative	---	---	---	---	29,705	---	29,705	---	---	---	---	29,705	---	---	---	---	29,705
Mille Lacs County Family Ties	---	---	---	136,077	---	---	136,077	---	---	260	---	136,337	---	---	---	---	136,337
Minneapolis Youth Coordinating Board	---	---	---	64,803	15,500	1,386,667	1,466,970	12,000	---	6,398	317,153	1,802,521	---	---	---	---	1,802,521
Minnetonka Family Collaborative	---	---	---	256,965	---	---	256,965	---	---	1,149	---	258,114	---	---	---	---	258,114
Morrison County Interagency Coordinating Council	---	---	---	122,982	---	---	122,982	---	---	4,839	15,000	142,821	---	---	---	---	142,821
Mower County Family Connections	---	---	---	268,682	---	15,163	283,845	---	---	---	---	283,845	---	---	---	---	283,845
Nicollet County Family Services Collaborative	---	---	---	168,879	---	---	168,879	---	---	336	24,891	194,106	---	---	---	---	194,106
Nobles County Family Connections Collaborative	---	---	---	164,043	---	---	164,043	---	---	482	---	164,525	---	---	---	---	164,525
North Shore Collaborative	---	---	---	57,188	---	5,500	62,688	---	---	627	16,863	80,178	---	---	---	---	80,178
Northern Saint Louis County Family Services Collaborative	---	---	---	271,470	---	---	271,470	---	---	1,005	---	272,475	---	---	---	---	272,475
Northwest Hennepin Family Services Collaborative	---	---	---	---	---	372,387	372,387	---	---	11,068	---	383,455	---	---	---	---	383,455
PACT for Families Collaborative	---	---	---	1,429,223	26,347	---	1,455,570	586,663	---	23,572	430,432	2,496,237	---	---	---	---	2,496,237
Partners for Healthy Kids	---	---	---	177,517	---	---	177,517	---	---	---	---	177,517	---	---	---	---	177,517
Pine County Children, Families, and Learning Services Collaborative	---	---	---	106,231	---	12,000	118,231	---	---	84	---	118,315	---	---	---	---	118,315
Polk County Family Services/Children's Mental Health Collaborative	---	---	---	79,198	---	---	79,198	17,896	---	---	---	97,094	---	---	---	---	97,094
Pope County Family Services Collaborative	---	---	---	27,738	---	24,989	52,727	---	---	224	---	52,951	---	---	---	---	52,951
Ramsey County Children's Mental Health Collaborative	---	---	---	139,877	157,222	---	297,099	---	---	838	---	297,937	---	---	---	---	297,937
Red Lake Children's Initiative Family Services Collaborative	---	---	---	15,220	---	---	15,220	6,500	---	31	---	21,751	---	---	---	---	21,751
Rice County Family Services Collaborative	---	---	---	270,371	17,518	---	287,889	---	---	8,704	4,125	300,718	---	---	---	---	300,718
Robbinsdale Area Redesign	---	---	---	207,446	---	88,329	295,775	---	---	---	190	295,965	---	---	---	---	295,965
Saint Anthony/New Brighton Family Services Collaborative	---	---	---	17,170	---	---	17,170	---	---	---	---	17,170	---	---	---	---	17,170
Sibley County Children's Collaborative	---	---	---	79,734	---	---	79,734	---	---	184	1,508	81,426	---	---	---	---	81,426
Stearns County Family Services Collaborative	---	---	---	191,303	---	---	191,303	10,357	---	704	---	202,364	---	---	---	---	202,364

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	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Steele County Children's Mental Health Collaborative	---	---	---	91,662	---	---	91,662	---	---	235	1,541	93,438	---	---	---	---	93,438
Stevens County Family Services Collaborative	---	---	---	14,715	---	17,500	32,215	3,945	---	5	4,338	40,503	---	---	---	---	40,503
Todd County Collaborative for Children & Families	---	---	---	---	---	56,473	56,473	---	---	159	---	56,632	---	---	---	---	56,632
Traverse County Connections Collaborative	---	---	---	16,422	---	---	16,422	---	---	---	---	16,422	---	---	---	---	16,422
Visions for Families and Communities	---	---	---	80,243	---	47,744	127,987	---	---	---	---	127,987	---	---	---	---	127,987
Wadena County Family Services Collaborative	---	---	---	43,614	---	---	43,614	---	---	734	9,530	53,878	---	---	---	---	53,878
Waseca County Collaborative for Families	---	---	---	128,425	---	---	128,425	45,127	---	961	---	174,513	---	---	---	---	174,513
Westonka Healthy Community Collaborative	---	---	---	40,064	---	---	40,064	---	---	---	---	40,064	---	---	---	---	40,064
Wilkin County Collaborative	---	---	---	37,357	---	---	37,357	---	---	---	---	37,357	---	---	---	---	37,357
Winona County Children's Collaborative	---	---	---	65,804	---	---	65,804	---	---	63	---	65,867	---	---	---	---	65,867
Wright County Family Services Collaborative	---	---	---	406,754	---	---	406,754	---	---	187	---	406,941	---	---	---	837	407,778
District Type Total	---	---	---	9,693,936	1,791,083	2,913,201	14,398,220	689,072	---	106,672	1,303,954	16,497,918	---	---	---	837	16,498,755
Planning Agencies/Boards																	
Northern Counties Land Use Coordinating Board	---	---	---	---	---	17,000	17,000	---	---	---	---	17,000	---	---	---	---	17,000
District Type Total	---	---	---	---	---	17,000	17,000	---	---	---	---	17,000	---	---	---	---	17,000
Public Safety Authorities																	
Anoka County Fire Protection Council	---	---	---	---	41,970	---	41,970	90,864	---	---	6,744	139,578	---	---	---	21,813	161,391
Anoka-Champlin Fire Department	---	---	4,425	---	21,155	215,024	236,179	1,154,643	---	7,786	12,508	1,415,541	---	6,331	---	490,508	1,912,380
Arrowhead Regional Corrections	---	---	---	260,523	6,699,169	16,761,033	23,720,725	1,141,432	---	32,908	239,918	25,134,983	---	---	---	---	25,134,983
Battle Lake Area Fire and Rescue District	---	---	---	---	---	---	---	103,502	---	168	7,892	111,562	---	---	---	---	111,562
Centennial Fire District	---	---	---	227,900	---	---	227,900	738,551	---	256	32,880	999,587	---	354	---	---	999,941
Central Minnesota Emergency Medical Services Board	---	---	---	---	209,360	---	209,360	---	---	---	893	210,253	---	---	---	---	210,253
Central Minnesota Regional Radio Board	---	---	---	285,667	130,808	163,501	579,976	---	---	17	351	580,344	---	---	---	---	580,344
Ceylon Community Fire Association	---	---	---	---	---	---	---	37,225	---	---	2,080	39,305	---	---	---	---	39,305
Dakota Communications Center	---	---	---	---	597,401	---	597,401	8,414,432	---	50,793	---	9,062,626	---	25,000	---	---	9,087,626
Dodge Fillmore Olmsted Community Corrections Joint Powers Board	---	---	---	223,651	2,858,793	6,127,101	9,209,545	509,051	14,514	7	22,407	9,755,524	---	---	---	---	9,755,524
East Hubbard County Fire Protection District	---	---	---	---	3,500	---	3,500	66,138	---	202	18,730	88,570	---	---	---	---	88,570

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	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Excelsior Fire District	---	---	---	---	---	143,743	143,743	1,635,079	---	2,593	76,527	1,857,942	---	---	---	725,598	2,583,540
Hawley Area Fire District	---	---	---	---	4,031	102,500	106,531	10,823	---	208	23,696	141,258	---	---	---	---	141,258
Isanti Fire District	---	---	---	---	5,921	---	5,921	586,063	---	2,349	8,358	602,691	---	---	---	---	602,691
Lafayette Fire Protection Association	---	---	---	---	---	---	---	27,750	---	143	---	27,893	---	---	---	---	27,893
Metropolitan Emergency Services Board	---	---	---	301,181	368,544	---	669,725	1,633,003	---	33,867	365,723	2,702,318	---	---	---	15,883	2,718,201
Northfield Area Fire and Rescue Service	---	---	---	---	---	---	---	1,408,911	---	422	6,729	1,416,062	---	---	---	---	1,416,062
Prairie Lakes Youth Programs	---	---	---	106,556	---	---	106,556	5,223,049	---	2,104	92,127	5,423,836	---	---	---	---	5,423,836
Randolph-Hampton Fire District	---	---	---	---	2,310	4,800	7,110	121,484	---	972	45,304	174,870	---	---	---	24,297	199,167
South Metro Public Safety Training Facility Association	---	---	---	---	---	---	---	1,646,412	---	537	---	1,646,949	---	---	---	---	1,646,949
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	---	---	14,543	164,618	---	179,161	129,105	---	23	---	308,289	---	---	---	---	308,289
Todd-Wadena Community Corrections	---	---	---	---	923,169	702,603	1,625,772	52,041	---	---	30,616	1,708,429	---	---	---	---	1,708,429
Walker Area Joint Fire Department	---	---	---	---	---	---	---	163,570	---	1,954	12,966	178,490	---	---	---	---	178,490
West Metro Fire - Rescue District	---	---	---	---	18,150	---	18,150	2,041,800	---	8,287	59,171	2,127,408	1,049,620	5,060	---	---	3,182,088
Zimmerman/Livonia Fire District	---	---	---	---	850	3,763	4,613	431,100	---	311	130,859	566,883	---	---	---	---	566,883
Zumbrota Area Fire District	90,850	---	---	---	6,175	---	6,175	4,735	---	285	13,898	115,943	---	---	---	46,620	162,563
District Type Total	90,850	---	4,425	1,420,021	12,055,924	24,224,068	37,700,013	27,370,763	14,514	146,192	1,210,377	66,537,134	1,049,620	36,745	---	1,324,719	68,948,218
Recreation Authorities																	
International Falls Recreation Commission	72,755	---	---	---	---	71,500	71,500	50,708	---	32	1,814	196,809	---	---	---	---	196,809
Lake of the Woods Area Tourism Board	348,334	---	---	---	8,000	---	8,000	---	---	81	138	356,553	---	---	---	---	356,553
Lakeville Arenas	---	---	---	---	---	---	---	1,194,781	---	6,690	---	1,201,471	---	---	---	---	1,201,471
Minnesota Ballpark Authority	---	---	---	---	---	1,851,433	1,851,433	1,118,234	---	87,904	---	3,057,571	---	---	---	---	3,057,571
Saint Michael - Albertville Ice Arena	---	---	---	---	---	---	---	299,196	---	2,502	63,836	365,534	---	---	---	---	365,534
Three Rivers Park District	40,733,605	---	---	6,903,854	9,292,224	2,278,268	18,474,346	8,996,708	26,063	198,155	457,802	68,886,679	9,743,802	16,359	47,428	4,167,352	82,861,620
District Type Total	41,154,694	---	---	6,903,854	9,300,224	4,201,201	20,405,279	11,659,627	26,063	295,364	523,590	74,064,617	9,743,802	16,359	47,428	4,167,352	88,039,558
Regional Development Commissions																	
Arrowhead Regional Development Commission 3	586,952	---	---	2,655,750	1,624,783	---	4,280,533	348,972	---	1,397	872,464	6,090,318	---	---	---	434,619	6,524,937
East Central Regional Development Commission	294,654	---	---	100,621	122,285	---	222,906	65,416	---	17,761	28,323	629,060	---	---	---	---	629,060
Metropolitan Council	81,487,000	---	---	22,840,000	163,701,000	11,553,000	198,094,000	---	---	2,891,000	7,895,000	290,367,000	45,425,000	524,000	1,577,000	3,561,000	341,454,000
Mid-Minnesota Development Commission	318,066	---	---	116,662	111,294	26,912	254,868	---	---	39,731	14,510	627,175	---	---	---	---	627,175

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues							Transfers In							Total Revenues and Other Sources		
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Govern- mental Funds
Northwest Regional Development Commission 1	256,326	---	---	2,636,334	1,732,990	61,181	4,430,505	---	---	2,576	222,528	4,911,935	---	---	---	---	4,911,935
Region Nine Development Commission	565,089	---	---	114,341	142,861	---	257,202	200,348	---	82,752	96,050	1,201,441	---	---	---	---	1,201,441
Regional Development Commission 5	309,892	---	---	358,355	80,826	439,400	878,581	225,585	---	3,092	4,348	1,421,498	143,682	---	---	---	1,565,180
Southwest Regional Development Commission	351,492	---	---	96,277	245,211	---	341,488	149,805	---	86,586	272,783	1,202,154	---	---	---	---	1,202,154
Upper Minnesota Valley Regional Development Commission	295,131	---	---	91,050	122,280	1,064,321	1,277,651	---	---	53,386	14,034	1,640,202	---	---	---	---	1,640,202
District Type Total	84,464,602	---	---	29,009,390	167,883,530	13,144,814	210,037,734	990,126	---	3,178,281	9,420,040	308,090,783	45,568,682	524,000	1,577,000	3,995,619	359,756,084
Regional Railroad Authorities																	
Buffalo Ridge Regional Railroad Authority	---	---	---	---	---	---	---	---	---	2,036	---	2,036	---	---	---	---	2,036
Lac qui Parle Regional Railroad Authority	---	---	---	---	---	---	---	---	---	40,226	784	41,010	---	---	---	---	41,010
McLeod County Regional Railroad Authority	---	---	---	---	---	---	---	30,000	---	230	4,142	34,372	---	---	---	---	34,372
Minnesota Valley Regional Rail Authority	---	---	165,739	---	453,710	---	453,710	122,130	---	1,449	252,908	995,936	---	---	---	---	995,936
Saint Louis and Lake Counties Regional Railroad Authority	1,247,486	---	---	11	3,771,220	280,937	4,052,168	3,520	---	---	412,830	5,716,004	---	---	---	---	5,716,004
District Type Total	1,247,486	---	165,739	11	4,224,930	280,937	4,505,878	155,650	---	43,941	670,664	6,789,358	---	---	---	---	6,789,358
Rural Water Systems																	
Golden Valley - Crystal - New Hope Joint Water Commission	---	---	---	---	---	---	---	7,730,658	---	---	---	7,730,658	---	---	---	---	7,730,658
Red Rock Rural Water System	---	1,014,802	---	---	---	---	---	110,065	---	8,753	30,987	1,164,607	4,252,614	1,450,478	---	---	6,867,699
District Type Total	---	1,014,802	---	---	---	---	---	7,840,723	---	8,753	30,987	8,895,265	4,252,614	1,450,478	---	---	14,598,357
Sanitation Districts																	
Biosolids Disposal Site Authority	---	---	---	---	---	---	---	34,719	---	180	1,879	36,778	---	---	---	---	36,778
Cross Lake Area Water and Sanitary Sewer District	---	118,198	750	---	---	---	---	151,409	---	1,235	300	271,892	---	---	---	---	271,892
Metropolitan Mosquito Control District	16,805,174	---	---	---	---	---	---	34,950	---	32,548	93,777	16,966,449	---	15,798	---	---	16,982,247
North Long Lake Sanitary Sewer District	---	43,763	---	---	---	---	---	---	---	21	---	43,784	---	---	---	---	43,784
North Shore Sanitary Sewer District	---	21,331	---	---	---	---	---	8,600	---	21	---	29,952	---	---	---	---	29,952
Shorewood Acres Sanitary District	---	17,527	---	---	---	---	---	---	---	126	---	17,653	---	---	---	---	17,653
Shorewood Park Sanitary District	3,622	---	---	---	---	---	---	92,940	---	590	---	97,152	---	---	---	---	97,152
Tofte-Schroeder Sanitary Sewer District	15	---	---	---	660	---	660	---	---	---	---	675	---	---	---	---	675
Tri-Cities Biosolids Disposal Authority	---	---	---	---	---	---	---	84,000	---	246	7,336	91,582	---	---	---	---	91,582

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues										Transfers In			Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
District Type Total	16,808,811	200,819	750	---	660	---	660	406,618	---	34,967	103,292	17,555,917	---	15,798	---	---	17,571,715
Service Cooperatives																	
Itasca Area Collaborative	---	---	---	1,045,904	77,002	5,246,662	6,369,568	---	---	---	---	6,369,568	378,160	---	---	---	6,747,728
Lakes Country Service Cooperative	---	---	---	603,925	783,001	4,483,349	5,870,275	---	---	---	186,775	6,057,050	---	11,515	283,020	---	6,351,585
Metropolitan Educational Cooperative Service Unit	---	---	---	3,078,330	316,236	---	3,394,566	1,124,022	---	3,369	85,224	4,607,181	---	---	---	---	4,607,181
National Joint Powers Alliance	---	---	---	647,636	61,298	---	708,934	1,612,246	---	(647)	567,164	2,887,697	---	---	8,286,676	---	11,174,373
Northeast Service Cooperative	---	---	---	34,204	2,056,806	---	2,091,010	5,743,043	---	19,919	---	7,853,972	---	---	---	---	7,853,972
Resource Training and Solutions	---	---	---	1,009,132	140,169	---	1,149,301	7,403,015	---	(6,493)	1,061,344	9,607,167	---	---	---	---	9,607,167
South Central Service Cooperative	---	---	---	694,566	152,793	3,688,856	4,536,215	2,408,490	---	130,734	---	7,075,439	---	1,083,289	---	---	8,158,728
Southwest - West Central Service Cooperative	---	---	---	9,385,591	7,114,746	---	16,500,337	14,448,712	---	40,513	45,803	31,035,365	---	---	---	---	31,035,365
District Type Total	---	---	---	16,499,288	10,702,051	13,418,867	40,620,206	32,739,528	---	187,395	1,946,310	75,493,439	378,160	1,094,804	8,569,696	---	85,536,099
Soil and Water Conservation Districts																	
Anoka Soil and Water Conservation District	---	---	---	---	504,216	453,587	957,803	404,383	---	2,034	---	1,364,220	---	---	---	---	1,364,220
Becker Soil and Water Conservation District	---	---	---	1,203	568,742	635,492	1,205,437	271,066	---	2,886	33,396	1,512,785	---	---	---	---	1,512,785
Beltrami Soil and Water Conservation District	---	---	---	---	53,551	9,690	63,241	23,911	---	---	1,765	88,917	---	---	---	---	88,917
Benton Soil and Water Conservation District	---	---	---	---	1,026,294	195,159	1,221,453	45,956	---	307	10,187	1,277,903	---	---	---	---	1,277,903
Big Stone Soil and Water Conservation District	---	---	---	---	176,664	66,451	243,115	161,116	---	384	3,977	408,592	---	---	---	---	408,592
Blue Earth Soil and Water Conservation District	---	---	---	---	346,220	83,976	430,196	53,276	---	29	2,413	485,914	---	---	---	---	485,914
Brown Soil and Water Conservation District	---	---	---	---	230,094	104,513	334,607	13,740	---	501	2,650	351,498	---	---	---	---	351,498
Carlton Soil and Water Conservation District	---	---	---	103,525	474,347	148,064	725,936	2,300	---	777	---	729,013	---	---	---	---	729,013
Carver Soil and Water Conservation District	---	---	---	---	192,552	485,251	677,803	14,079	---	2,609	5,451	699,942	---	---	---	---	699,942
Cass Soil and Water Conservation District	---	---	---	---	161,184	500,341	661,525	---	---	425	25,856	687,806	---	---	---	---	687,806
Chippewa Soil and Water Conservation District	---	---	---	---	210,255	99,187	309,442	117,388	---	1,822	6,219	434,871	---	---	---	---	434,871
Chisago Soil and Water Conservation District	---	---	---	---	642,510	269,033	911,543	51,490	---	1,649	2,745	967,427	---	---	---	---	967,427
Clay Soil and Water Conservation District	---	---	---	---	222,365	243,290	465,655	82,813	---	49	27,431	575,948	---	---	---	---	575,948
Clearwater Soil and Water Conservation District	---	---	---	---	139,296	132,836	272,132	28,696	---	356	2,070	303,254	---	---	---	---	303,254

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	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Cook County Soil and Water Conservation District	---	---	---	12,395	428,347	36,239	476,981	2,132	---	---	---	479,113	---	---	---	---	479,113
Crow Wing Soil and Water Conservation District	---	---	---	---	986,028	6,297	992,325	154,614	---	1,567	390	1,148,896	---	---	---	---	1,148,896
Dakota County Soil and Water Conservation District	---	---	---	---	516,237	835,569	1,351,806	8,775	---	9,091	1,564	1,371,236	---	---	---	---	1,371,236
Dodge Soil and Water Conservation District	---	---	---	---	108,573	110,259	218,832	20,760	---	1,062	1,493	242,147	---	---	---	---	242,147
Douglas Soil and Water Conservation District	---	---	---	---	328,444	300,905	629,349	175,342	---	656	40,916	846,263	---	---	---	---	846,263
East Polk Soil and Water Conservation District	---	---	---	---	205,768	73,954	279,722	7,085	---	1,212	32,531	320,550	---	---	---	---	320,550
Faribault County Soil and Water Conservation District	---	---	---	---	462,966	383,541	846,507	23,976	---	2,588	64,132	937,203	---	---	---	---	937,203
Fillmore Soil and Water Conservation District	---	---	---	---	693,188	264,374	957,562	53,488	---	7,854	3,215	1,022,119	---	---	---	---	1,022,119
Freeborn County Soil and Water Conservation District	---	---	---	---	199,712	170,000	369,712	42,156	---	1,899	4,508	418,275	---	---	---	---	418,275
Goodhue County Soil and Water Conservation District	---	---	---	---	1,149,687	464,616	1,614,303	47,729	---	1,390	24,698	1,688,120	---	---	---	---	1,688,120
Grant Soil and Water Conservation District	---	---	---	---	290,231	116,048	406,279	19,172	---	1,784	58,977	486,212	---	---	---	---	486,212
Hubbard County Soil and Water Conservation District	---	---	---	---	195,916	76,122	272,038	39,516	---	424	2,340	314,318	---	---	---	---	314,318
Isanti Soil and Water Conservation District	---	---	---	---	319,274	161,653	480,927	11,397	---	331	1,996	494,651	---	---	---	---	494,651
Jackson Soil and Water Conservation District	---	---	---	---	162,648	258,128	420,776	17,510	---	1,575	22,555	462,416	---	---	---	---	462,416
Kanabec Soil and Water Conservation District	---	---	---	---	192,573	65,057	257,630	23,524	---	537	6,576	288,267	---	---	---	---	288,267
Kandiyohi Soil and Water Conservation District	---	---	---	---	170,343	141,000	311,343	205,265	---	684	18,637	535,929	---	---	---	---	535,929
Koochiching Soil and Water Conservation District	---	---	---	---	451,415	121,803	573,218	74,804	---	585	8,059	656,666	---	---	---	---	656,666
Lac qui Parle Soil and Water Conservation District	---	---	---	---	177,676	193,100	370,776	33,676	---	571	14,809	419,832	---	---	---	---	419,832
Lake County Soil and Water Conservation District	---	---	---	62,912	494,822	126,417	684,151	---	---	392	17,459	702,002	---	---	---	---	702,002
Lake of the Woods Soil and Water Conservation District	---	---	---	9,529	413,277	153,865	576,671	4,990	---	4,941	6,254	592,856	---	---	---	---	592,856
Le Sueur County Soil and Water Conservation District	---	---	---	---	283,245	317,877	601,122	80,277	---	875	---	682,274	---	---	---	---	682,274
Lyon Soil and Water Conservation District	---	---	---	---	163,070	76,747	239,817	---	---	---	---	239,817	---	---	---	---	239,817
Mahnomen Soil and Water Conservation District	---	---	---	---	71,774	74,982	146,756	17,830	---	193	8,848	173,627	---	---	---	---	173,627
Marshall Soil and Water Conservation District	---	---	---	---	276,189	152,377	428,566	175,890	---	25	4,332	608,813	---	---	---	---	608,813
Martin Soil and Water Conservation District	---	---	---	---	280,608	147,856	428,464	61,406	---	1,993	20,506	512,369	---	---	---	---	512,369

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District Type and Name of Special District	Intergovernmental Revenues											Transfers In			Total Revenues and Other Sources		
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Govern- mental Funds
McLeod Soil and Water Conservation District	---	---	---	---	87,274	65,000	152,274	9,691	---	302	3,243	165,510	---	---	---	---	165,510
Meeker Soil and Water Conservation District	---	---	---	---	184,893	164,000	348,893	36,055	---	380	1,953	387,281	---	---	---	---	387,281
Mille Lacs Soil and Water Conservation District	---	---	---	---	182,893	96,489	279,382	71,554	---	304	6,617	357,857	---	---	---	---	357,857
Morrison Soil and Water Conservation District	---	---	---	---	411,262	98,925	510,187	167,539	---	21	3,372	681,119	---	---	---	---	681,119
Mower County Soil and Water Conservation District	---	---	---	---	283,370	437,275	720,645	100,534	---	1,581	15,672	838,432	---	---	---	---	838,432
Nicollet Soil and Water Conservation District	---	---	---	---	747,238	134,028	881,266	154,649	---	662	24,550	1,061,127	---	---	---	---	1,061,127
Nobles Soil and Water Conservation District	---	---	---	290,224	868,124	185,905	1,344,253	80,078	---	313	18,228	1,442,872	---	---	---	---	1,442,872
Norman County Soil and Water Conservation District	---	---	---	---	168,391	115,153	283,544	34,319	---	339	2,679	320,881	---	---	---	---	320,881
North Saint Louis Soil and Water Conservation District	---	---	---	---	172,384	282,834	455,218	15,839	---	4	367	471,428	---	---	---	---	471,428
Olmsted Soil and Water Conservation District	---	---	---	11,040	1,014,452	295,898	1,321,390	22,644	---	4	8,811	1,352,849	---	---	---	---	1,352,849
Pennington Soil and Water Conservation District	---	---	---	---	220,463	229,680	450,143	44,962	---	2,174	516	497,795	---	---	---	---	497,795
Pine Soil and Water Conservation District	---	---	---	---	573,275	135,767	709,042	40,253	---	1,632	602	751,529	---	---	---	---	751,529
Pipestone Soil and Water Conservation District	---	---	---	207,141	329,231	183,684	720,056	35,487	---	1,592	109,483	866,618	---	---	---	---	866,618
Pope Soil and Water Conservation District	---	---	---	---	696,494	133,154	829,648	109,547	---	944	6,312	946,451	---	---	---	---	946,451
Ramsey Soil and Water Conservation District	---	---	---	---	463,594	106,363	569,957	211,820	---	---	85	781,862	---	---	---	---	781,862
Red Lake Soil and Water Conservation District	---	---	---	---	228,215	98,438	326,653	3,393	---	714	1,823	332,583	---	---	---	---	332,583
Redwood Soil and Water Conservation District	---	---	---	660	307,431	130,865	438,956	---	---	4,582	25,556	469,094	---	---	---	---	469,094
Rice Soil and Water Conservation District	---	---	---	---	671,127	239,379	910,506	83,184	---	2,206	5,429	1,001,325	---	---	---	---	1,001,325
Rock Soil and Water Conservation District	---	---	---	---	899,643	---	899,643	41,409	---	1,595	1,059	943,706	---	---	---	---	943,706
Root River Soil and Water Conservation District	---	---	---	---	156,240	208,284	364,524	9,316	---	771	74,935	449,546	---	---	---	---	449,546
Roseau Soil and Water Conservation District	---	---	---	367	64,881	145,830	211,078	41,665	---	2,248	2,725	257,716	---	---	---	---	257,716
Scott Soil and Water Conservation District	---	---	---	1,742	551,227	1,189,705	1,742,674	82,599	---	13,514	12,666	1,851,453	---	---	---	---	1,851,453
Sherburne Soil and Water Conservation District	---	---	---	2,000	297,753	381,668	681,421	44,119	---	563	3,461	729,564	---	---	---	---	729,564
Sibley Soil and Water Conservation District	---	---	---	---	123,881	122,130	246,011	10,783	---	780	2,566	260,140	---	---	---	---	260,140
South Saint Louis Soil and Water Conservation District	---	---	---	---	1,777,382	80,319	1,857,701	91,437	---	1,695	3,867	1,954,700	---	---	---	---	1,954,700

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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	Borrowing	Transfers In		Total Revenues and Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds							Governmental Funds		
Stearns Soil and Water Conservation District	---	---	---	74,816	1,243,059	1,382,604	2,700,479	58,547	---	10,438	19,299	2,788,763	---	---	---	---	2,788,763
Steele County Soil and Water Conservation District	---	---	---	---	117,791	138,576	256,367	88,358	---	3,255	12,915	360,895	---	---	---	---	360,895
Stevens Soil and Water Conservation District	---	---	---	---	339,633	212,000	551,633	119,480	---	505	11,776	683,394	---	---	---	---	683,394
SWCD Technical Service Area 1 Northwest	---	---	---	---	330,864	---	330,864	65,335	---	980	3,001	400,180	---	---	---	---	400,180
SWCD Technical Service Area 2 West Central	---	---	---	---	260,348	77,030	337,378	---	---	1,898	794	340,070	---	---	---	---	340,070
SWCD Technical Service Area 3 Northeast	---	---	---	---	287,492	198,575	486,067	---	---	211	2,058	488,336	---	---	---	---	488,336
SWCD Technical Service Area 4 Metro	---	---	---	---	543,062	29,057	572,119	---	---	1,199	1,435	574,753	---	---	---	---	574,753
SWCD Technical Service Area 5 Southwest	---	---	---	---	297,199	112,982	410,181	---	---	932	2,984	414,097	---	---	---	---	414,097
SWCD Technical Service Area 7 Southeast	---	---	---	---	1,383,090	11,000	1,394,090	---	---	1,362	6,399	1,401,851	---	---	---	---	1,401,851
Swift Soil and Water Conservation District	---	---	---	---	193,475	70,931	264,406	21,600	---	535	2,153	288,694	---	---	---	---	288,694
Todd Soil and Water Conservation District	---	---	---	---	661,673	61,293	722,966	17,478	---	541	25,182	766,167	---	---	---	---	766,167
Traverse Soil and Water Conservation District	---	---	---	---	119,667	283,582	403,249	604,785	---	408	8,993	1,017,435	---	---	---	---	1,017,435
Wabasha Soil and Water Conservation District	---	---	---	---	335,926	214,174	550,100	21,681	---	393	2,082	574,256	---	---	---	---	574,256
Waseca Soil and Water Conservation District	---	---	---	---	143,579	201,619	345,198	11,850	---	134	1,089	358,271	---	---	---	---	358,271
Washington Soil and Water Conservation District	---	---	---	---	385,199	392,473	777,672	1,314,322	---	2,894	33,092	2,127,980	---	---	---	---	2,127,980
Watonwan Soil and Water Conservation District	---	---	---	---	167,430	50,000	217,430	10,800	---	---	3,930	232,160	---	---	---	---	232,160
West Otter Tail Soil and Water Conservation District	---	---	---	---	386,419	177,018	563,437	171,313	---	2,406	60,202	797,358	---	---	---	---	797,358
Wilkin Soil and Water Conservation District	---	---	---	25,210	415,419	94,389	535,018	78,074	---	1,526	2,942	617,560	---	---	---	---	617,560
Winona Soil and Water Conservation District	---	---	---	---	478,402	235,249	713,651	15,314	---	1,748	124,015	854,728	---	---	---	---	854,728
Wright Soil and Water Conservation District	---	---	---	---	431,394	802,315	1,233,709	61,593	---	1,099	16,379	1,312,780	---	---	---	---	1,312,780
Yellow Medicine Soil and Water Conservation District	---	---	---	---	239,494	162,891	402,385	66,417	---	1,033	4,746	474,581	---	---	---	---	474,581
District Type Total	---	---	---	802,764	34,212,034	18,424,187	53,438,985	6,841,351	---	128,474	1,170,998	61,579,808	---	---	---	---	61,579,808
Solid Waste Commissions/Boards																	
Northwest Minnesota Household Hazardous Waste Management Joint Powers Board	---	77,000	---	---	53,126	---	53,126	124,502	---	98	1,682	256,408	---	---	---	---	256,408

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues											Transfers In			Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Ramsey/Washington Recycling and Energy Board	---	---	---	---	---	---	---	6,752,963	---	5,845	6,602	6,765,410	---	---	---	---	6,765,410
District Type Total	---	77,000	---	---	53,126	---	53,126	6,877,465	---	5,943	8,284	7,021,818	---	---	---	---	7,021,818
Training Centers/Councils																	
Northeast Minnesota Office of Job Training	---	---	---	1,689,401	1,677,071	1,458,353	4,824,825	5,179	---	7,726	---	4,837,730	---	---	---	---	4,837,730
Stearns - Benton Employment and Training Council	---	---	---	828,586	1,532,567	---	2,361,153	---	---	855	4,878	2,366,886	---	---	---	---	2,366,886
District Type Total	---	---	---	2,517,987	3,209,638	1,458,353	7,185,978	5,179	---	8,581	4,878	7,204,616	---	---	---	---	7,204,616
Transit Commissions																	
Counties Transit Improvement Board	120,136,402	---	---	---	---	1,701,614	1,701,614	---	---	2,621,941	---	124,459,957	---	---	---	---	124,459,957
Minneapolis-Duluth/Superior Passenger Rail Alliance	---	---	---	---	---	---	---	---	---	---	72,375	72,375	---	---	---	---	72,375
Minnesota Valley Transit Association	---	---	---	3,197,406	19,748,149	3,316,128	26,261,683	5,620,588	---	12,322	66,700	31,961,293	---	---	---	328,016	32,289,309
Northstar Corridor Development Authority	---	---	---	---	---	686,877	686,877	86,853	---	1,368	2,140	777,238	---	---	---	---	777,238
Saint Cloud Metropolitan Transit Commission	2,461,617	---	---	999,955	8,576,214	285,468	9,861,637	1,912,901	---	17,776	229,496	14,483,427	---	---	---	---	14,483,427
Southwest Metro Transit Commission	---	---	---	---	7,945,496	192,189	8,137,685	3,166,943	---	67,929	647,916	12,020,473	---	39,993	---	499,486	12,559,952
District Type Total	122,598,019	---	---	4,197,361	36,269,859	6,182,276	46,649,496	10,787,285	---	2,721,336	1,018,627	183,774,763	---	39,993	---	827,502	184,642,258
Watershed Districts																	
Bear Valley Watershed District	9,634	---	---	---	---	---	---	---	---	128	---	9,762	---	---	---	---	9,762
Bois de Sioux Watershed District	1,228,622	571,016	---	---	1,123,660	---	1,123,660	607,215	---	16,170	497,807	4,044,490	---	---	---	---	4,044,490
Browns Creek Watershed District	917,652	---	113,031	---	246,543	---	246,543	---	---	254	100	1,277,580	---	---	---	---	1,277,580
Buffalo Creek Watershed District	---	---	---	---	637,462	---	637,462	---	---	36	3,501	640,999	---	---	---	22,311	663,310
Buffalo-Red River Watershed District	1,274,590	2,213,975	---	---	7,040,655	37,900	7,078,555	489,100	---	3,141	166,008	11,225,369	---	32,525	---	824,448	12,082,342
Capitol Region Watershed District	4,217,271	---	31,000	---	645,192	---	645,192	---	---	8,395	102,404	5,004,262	---	---	---	---	5,004,262
Carnelian-Marine-Saint Croix Watershed District	442,056	---	4,250	---	131,967	---	131,967	---	---	208	1,100	579,581	---	---	---	---	579,581
Cedar River Watershed District	245,175	---	---	61,802	156,382	---	218,184	---	---	990	3,683	468,032	---	---	---	---	468,032
Clearwater River Watershed District	296,037	267,721	---	---	138,564	---	138,564	---	---	3,082	6,585	711,989	---	---	---	---	711,989
Comfort Lake Forest Lake Watershed District	795,258	---	39,320	---	566,157	---	566,157	---	---	5,367	3,673	1,409,775	---	---	---	---	1,409,775
Coon Creek Watershed District	3,034,460	624	---	---	30,059	---	30,059	87,301	---	13,439	4,885	3,170,768	---	---	---	---	3,170,768
Crooked Creek Watershed District	26,325	---	---	---	756	---	756	---	---	266	281	27,628	---	---	---	---	27,628
Hawk Creek Watershed Project	---	---	---	---	335,358	---	335,358	---	---	---	34,839	370,197	---	4,000	---	---	374,197

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues											Transfers In			Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Heron Lake Watershed District	242,654	---	---	16,612	128,721	---	145,333	972,790	---	2,191	5,600	1,368,568	281,057	---	---	---	1,649,625
High Island Creek Watershed District	---	207,060	---	---	6,038	---	6,038	---	---	---	10,471	223,569	---	---	---	---	223,569
Kanaranzi-Little Rock Watershed District	123,700	---	---	---	4,110	---	4,110	---	---	1,272	25,562	154,644	---	---	---	---	154,644
Lower Minnesota River Watershed District	613,940	---	---	---	222,672	---	222,672	32,128	---	26,684	1,210	896,634	---	---	---	---	896,634
Middle Fork Crow River Watershed District	414,171	101,285	---	---	234,066	---	234,066	---	---	1,159	37,770	788,451	---	---	---	---	788,451
Middle-Snake-Tamarac Rivers Watershed District	770,182	663,935	---	33,359	30,063	283,413	346,835	204,475	---	7,027	137,331	2,129,785	---	---	---	502,323	2,632,108
Minnehaha Creek Watershed District	8,691,109	---	79,800	---	228,255	---	228,255	1,536,159	---	60,813	60,077	10,656,213	---	---	---	1,192,410	11,848,623
Nine Mile Creek Watershed District	2,411,305	---	82,174	---	---	---	---	---	---	34,623	624	2,528,726	---	---	---	---	2,528,726
North Fork Crow River Watershed District	300,242	272,477	---	---	165,139	54,697	219,836	---	---	25,317	48,335	866,207	901,329	---	---	---	1,767,536
Okabena-Ocheda Watershed District	189,171	---	---	---	1,984	7,655	9,639	425	---	559	13,036	212,830	---	---	---	---	212,830
Pelican River Watershed District	439,287	98,518	16,300	---	762,333	50,000	812,333	216,495	---	2,864	2,569	1,588,366	---	---	---	246,591	1,834,957
Prior Lake-Spring Lake Watershed District	1,167,716	---	7,457	107,395	104,595	62,919	274,909	---	---	1,283	1,000	1,452,365	---	---	---	146,018	1,598,383
Ramsey-Washington Metro Watershed District	6,603,781	---	12,960	276,399	125,578	---	401,977	---	---	16,047	141,974	7,176,739	---	---	---	---	7,176,739
Red Lake Watershed District	1,496,117	151,956	---	164,811	465,327	44,195	674,333	6,305	4,038	31,049	25,828	2,389,626	---	---	---	---	2,389,626
Rice Creek Watershed District	4,356,901	121,026	139,965	---	971,783	---	971,783	---	---	58,997	215,807	5,864,479	208,264	---	---	---	6,072,743
Riley-Purgatory-Bluff Creek Watershed District	2,451,397	---	29,108	---	34,001	---	34,001	---	---	232	59,818	2,574,556	---	---	---	---	2,574,556
Roseau River Watershed District	368,139	144,519	---	---	2,381,282	50,733	2,432,015	---	---	13,736	38,770	2,997,179	---	---	---	23,442	3,020,621
Sand Hill River Watershed District	436,830	68,496	---	---	829,534	---	829,534	---	---	17,617	72,647	1,425,124	---	---	---	17,291	1,442,415
Sauk River Watershed District	621,070	655,106	---	---	492,682	53,047	545,729	---	---	3,707	119,857	1,945,469	2,149,736	3,000	---	26,273	4,124,478
Shell Rock River Watershed District	1,622,974	---	---	---	3,455,278	---	3,455,278	---	---	154	52,384	5,130,790	---	---	---	---	5,130,790
South Washington Watershed District	860,799	2,941,817	500	---	63,027	---	63,027	5,279	---	25,085	32,996	3,929,503	3,172,914	---	---	---	7,102,417
Turtle Creek Watershed District	48,210	---	---	83,831	25,108	346,054	454,993	149,608	---	18	597	653,426	---	---	---	---	653,426
Two Rivers Watershed District	594,088	---	---	---	217,614	---	217,614	136,006	---	3,243	7,054	958,005	---	---	---	---	958,005
Upper Minnesota River Watershed District	238,802	---	---	---	4,278,618	302	4,278,920	---	---	375	141	4,518,238	---	---	---	165,733	4,683,971
Valley Branch Watershed District	747,085	---	44,763	192,985	---	---	192,985	---	---	540	7,420	992,793	---	---	---	---	992,793
Warroad Watershed District	27,117	---	---	---	507	---	507	---	---	60	---	27,684	---	---	---	---	27,684
Whitewater Joint Powers Board	---	---	---	---	83,096	26,131	109,227	---	---	66	---	109,293	---	---	---	---	109,293
Wild Rice Watershed District	2,300,824	---	---	39,042	234,280	6,618	279,940	120,055	---	396	111,007	2,812,222	---	---	---	37,570	2,849,792
Yellow Medicine River Watershed District	309,874	---	---	---	42,757	---	42,757	801	---	270	---	353,702	---	---	---	---	353,702
District Type Total	50,934,565	8,479,531	600,628	976,236	26,641,203	1,023,664	28,641,103	4,564,142	4,038	386,860	2,054,751	95,665,618	6,713,300	39,525	---	3,204,410	105,622,853

Table 6
Classification of Governmental Fund Revenues
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Intergovernmental Revenues										Transfers In			Total Revenues and Other Sources			
	Taxes	Special Assess- ments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Govern- mental Funds
Watershed Management Organizations																	
Bassett Creek Water Management Commission	1,209,517	---	55,900	---	664,975	---	664,975	490,344	---	14,328	41,676	2,476,740	---	---	---	---	2,476,740
Black Dog Watershed Management Organization	---	---	---	---	---	---	---	157,000	---	489	---	157,489	---	---	---	---	157,489
Eagan - Inver Grove Heights Watershed Management Organization	---	---	---	---	---	38,400	38,400	---	---	14	---	38,414	---	---	---	---	38,414
Elm Creek Watershed Management Commission	---	249,866	---	---	---	---	---	286,242	---	915	5,133	542,156	---	---	---	---	542,156
Lower Mississippi River Watershed Management Organization	---	---	---	---	21,149	76,230	97,379	---	---	298	1,727	99,404	---	---	---	---	99,404
Middle Saint Croix Watershed Management Organization	---	---	---	---	127,138	113,298	240,436	---	---	1,335	8,000	249,771	---	---	---	---	249,771
Mississippi Headwaters Board	---	---	---	---	154,342	27,000	181,342	76,691	---	---	150	258,183	---	---	---	---	258,183
Mississippi Watershed Management Organization	5,641,293	---	---	---	---	10,459	10,459	---	---	82,334	301,799	6,035,885	---	---	---	---	6,035,885
Pioneer Sarah Creek Watershed Management Commission	---	---	---	---	---	---	---	138,870	---	390	36,249	175,509	---	---	---	---	175,509
Red River Watershed Management Board	4,080,629	---	---	---	509,869	---	509,869	---	---	5,717	63,153	4,659,368	---	---	---	---	4,659,368
Shingle Creek Watershed District Management Commission	---	316,845	---	---	341,087	---	341,087	357,270	---	1,782	38,184	1,055,168	---	---	---	---	1,055,168
Sunrise River Watershed Management Organization	---	---	---	---	---	---	---	28,873	---	---	318	29,191	---	---	---	---	29,191
Upper Rum River Water Management Organization	---	---	---	---	---	---	---	23,841	---	---	962	24,803	---	---	---	---	24,803
Vadnais Lake Area Water Management Organization	---	---	---	---	2,802	---	2,802	502,687	---	577	2,020	508,086	---	---	---	---	508,086
West Mississippi Watershed Management Commission	---	50,025	---	---	---	---	---	153,800	---	624	---	204,449	---	---	---	---	204,449
District Type Total	10,931,439	616,736	55,900	---	1,821,362	265,387	2,086,749	2,215,618	---	108,803	499,371	16,514,616	---	---	---	---	16,514,616
State Totals	\$350,218,561		\$1,502,313		\$372,993,856		\$619,503,788		\$563,140		\$31,223,184		\$70,747,961		\$10,194,124		\$1,289,140,126
		\$10,641,618		\$117,252,257		\$129,257,675		\$169,618,951		\$7,781,386		\$1,191,052,941		\$3,339,174		\$13,805,926	

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Airport Commissions																			
Baudette-Lake of the Woods County Airport Commission	---	---	---	---	---	---	---	---	---	101,379	101,379	376,985	---	---	478,364	---	---	---	478,364
Thief River Falls Regional Airport Authority	---	---	---	---	---	---	---	---	---	496,235	496,235	292,077	72,777	41,991	903,080	---	---	---	903,080
District Type Total	---	---	---	---	---	---	---	---	---	597,614	597,614	669,062	72,777	41,991	1,381,444	---	---	---	1,381,444
Cable Commissions																			
Central Saint Croix Valley Joint Cable Communications Commission	---	---	---	---	---	---	474,130	---	---	---	474,130	5,343	---	---	479,473	---	---	---	479,473
Forest Lake Cable Commission	---	---	---	---	---	---	143,977	---	---	---	143,977	---	---	---	143,977	---	---	---	143,977
Lake Minnetonka Communications Commission	---	---	---	---	---	---	380,228	---	---	---	380,228	86,580	---	---	466,808	---	---	---	466,808
Northern Dakota County Cable Communications Commission	---	---	---	---	---	---	1,106,050	---	---	---	1,106,050	23,778	---	---	1,129,828	---	---	---	1,129,828
Northwest Suburbs Cable Commission	190,649	---	---	---	---	---	---	---	---	---	190,649	686,431	---	---	877,080	---	4,554,986	---	5,432,066
Quad Cities Cable Communications Commission	---	---	---	---	---	---	967,073	---	---	---	967,073	62,061	---	---	1,029,134	---	---	---	1,029,134
Ramsay/Washington Counties Suburban Cable Communication Commission	---	---	---	---	---	---	2,709,511	---	---	---	2,709,511	201,399	---	---	2,910,910	---	---	---	2,910,910
District Type Total	190,649	---	---	---	---	---	5,780,969	---	---	---	5,971,618	1,065,592	---	---	7,037,210	---	\$4,554,986	---	11,592,196
Economic Development Authorities																			
Kandiyohi County City of Willmar Economic Development Commission	---	---	---	---	---	---	---	---	558,788	---	558,788	---	---	---	558,788	---	---	---	558,788
District Type Total	---	---	---	---	---	---	---	---	558,788	---	558,788	---	---	---	558,788	---	---	---	558,788
Education Districts																			
6004 - Freshwater Education District	---	---	---	---	---	9,638,527	---	---	---	---	9,638,527	117,966	---	---	9,756,493	---	---	---	9,756,493
6009 - Saint Croix River Education District	---	---	---	---	---	6,252,074	---	---	---	---	6,252,074	---	120,440	44,910	6,417,424	---	---	---	6,417,424
6012 - Zumbro Education District	---	---	---	---	---	6,374,067	---	---	---	---	6,374,067	64,788	110,000	26,838	6,575,693	---	---	---	6,575,693
6014 - Runestone Area Education District	---	---	---	---	---	3,891,282	---	---	---	---	3,891,282	12,000	---	---	3,903,282	---	---	---	3,903,282
6018 - Minnesota River Valley Education District	---	---	---	---	---	2,859,806	---	---	---	---	2,859,806	64,899	---	---	2,924,705	---	---	---	2,924,705
6026 - West Central Education District	---	---	---	---	---	3,573,943	---	---	---	---	3,573,943	---	---	---	3,573,943	---	---	---	3,573,943
6027 - Minnesota Valley Education District	---	---	---	---	---	5,268,393	---	---	---	---	5,268,393	2,661	---	---	5,271,054	---	---	---	5,271,054
6049 - River Bend Education District	---	---	---	---	---	5,740,960	---	---	---	---	5,740,960	51,680	140,225	122,562	6,055,427	---	---	---	6,055,427
6051 - Goodhue County Education District	---	---	---	---	---	9,171,571	---	---	---	---	9,171,571	903,379	384,795	647,964	11,107,709	---	---	---	11,107,709
6074 - Central Minnesota Joint Powers District	---	---	---	---	---	1,762,148	---	---	---	---	1,762,148	---	---	---	1,762,148	---	---	---	1,762,148
6076 - Northland Learning Center	---	---	---	---	---	8,357,560	---	---	---	---	8,357,560	70,764	---	---	8,428,324	---	---	---	8,428,324
6383 - Benton-Stearns Education District	---	---	---	---	---	6,374,113	---	---	---	---	6,374,113	20,897	70,323	45,622	6,510,955	---	---	5,431	6,516,386
6979 - Mid-State Education District	---	---	---	---	---	3,867,618	---	---	---	---	3,867,618	43,531	---	---	3,911,149	---	---	---	3,911,149
Fergus Falls Area Special Education Cooperative No. 935	---	---	---	---	---	4,369,858	---	---	---	---	4,369,858	---	---	---	4,369,858	---	---	---	4,369,858

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Infinity	---	---	---	---	---	572,513	---	---	---	---	572,513	---	---	---	572,513	---	---	---	572,513
Midwest Special Education Cooperative	---	---	---	---	---	1,724,056	---	---	---	---	1,724,056	---	---	---	1,724,056	---	---	---	1,724,056
Northwest Suburban Integration School District #6078	250,949	---	---	---	---	711,446	---	---	---	159,525	1,121,920	27,755	---	---	1,149,675	---	---	---	1,149,675
Wasioja Education Technology Cooperative	---	---	---	---	---	340,882	---	---	---	---	340,882	---	---	---	340,882	---	---	---	340,882
District Type Total	250,949	---	---	---	---	80,850,817	---	---	---	159,525	81,261,291	1,380,320	825,783	887,896	84,355,290	---	---	\$5,431	84,360,721
Health/Human Services																			
Aitkin-Itasca-Koochiching Community Health Board	---	---	---	---	1,444,468	---	---	---	---	---	1,444,468	---	---	---	1,444,468	---	---	---	1,444,468
Brown-Nicollet Community Health Services	---	---	---	---	1,551,882	---	---	---	---	---	1,551,882	---	---	---	1,551,882	---	---	---	1,551,882
Carlton, Cook, Lake, and Saint Louis County Community Health Board	---	---	---	---	5,487,862	---	---	---	---	---	5,487,862	---	---	---	5,487,862	---	---	---	5,487,862
Horizon Community Health Board	---	---	---	---	8,511,421	---	---	---	---	---	8,511,421	8,967	41,947	11,238	8,573,573	---	---	---	8,573,573
Human Services of Faribault and Martin Counties	---	---	---	---	14,374,049	---	---	---	---	---	14,374,049	84,541	6,883	---	14,465,473	---	---	---	14,465,473
Meeker-McLeod-Sibley Community Health Services	---	---	---	---	1,737,882	---	---	---	---	---	1,737,882	---	---	---	1,737,882	---	---	---	1,737,882
North Country Community Health Service	---	---	---	---	2,160,281	---	---	---	---	---	2,160,281	---	---	---	2,160,281	---	---	---	2,160,281
PartnerSHIP 4 Health	---	---	---	---	4,008,439	---	---	---	---	---	4,008,439	---	---	---	4,008,439	---	---	---	4,008,439
Polk-Norman-Mahnomen Community Health Board	---	---	---	---	1,482,394	---	---	---	---	---	1,482,394	---	---	---	1,482,394	---	---	---	1,482,394
Region 4 South Mental Health Consortium	---	---	---	---	2,047,582	---	---	---	---	---	2,047,582	---	18,912	5,736	2,072,230	---	---	---	2,072,230
Southern Prairie Community Care	---	---	---	---	5,472,193	---	---	---	---	---	5,472,193	---	---	---	5,472,193	---	---	---	5,472,193
Southwest Health and Human Services	---	---	---	---	29,468,243	---	---	---	---	---	29,468,243	---	63,390	33,474	29,565,107	---	---	---	29,565,107
Southwestern Minnesota Adult Mental Health Consortium	---	---	---	---	3,007,812	---	---	---	---	---	3,007,812	13,502	---	---	3,021,314	---	---	---	3,021,314
Supporting Hands Nurse Family Partnership	---	---	---	---	1,320,640	---	---	---	---	---	1,320,640	---	---	---	1,320,640	---	---	---	1,320,640
District Type Total	---	---	---	---	82,075,148	---	---	---	---	---	82,075,148	107,010	131,132	50,448	82,363,738	---	---	---	82,363,738
Hospital Districts																			
East Lake Clinic District	---	---	---	---	19,966	---	---	---	---	---	19,966	147,900	---	---	167,866	---	---	---	167,866
North Suburban Hospital District	---	---	---	---	295,007	---	---	---	---	---	295,007	2,123,685	---	---	2,418,692	---	---	---	2,418,692
District Type Total	---	---	---	---	314,973	---	---	---	---	---	314,973	2,271,585	---	---	2,586,558	---	---	---	2,586,558
Housing and Redevelopment Authorities																			
Canby Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	190,179	---	190,179	116,929	22,968	64,207	394,283	---	---	---	394,283
Crosby Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	68,866	---	68,866	---	---	---	68,866	---	---	---	68,866
Crow Wing County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	100,303	---	100,303	---	---	---	100,303	---	---	---	100,303
Duluth Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	3,096,384	---	3,096,384	592,976	249,674	123,111	4,062,145	---	234,000	339	4,296,484
Lincoln County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	92,046	---	92,046	---	---	---	92,046	---	5,000	---	97,046

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Virginia Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	371,966	---	371,966	---	---	---	371,966	---	23,375	---	395,341
District Type Total	---	---	---	---	---	---	---	---	3,919,744	---	3,919,744	709,905	272,642	187,318	5,089,609	---	\$262,375	\$339	5,352,323
Joint Powers																			
Suburban Rate Authority	117,802	---	---	---	---	---	---	---	---	---	117,802	---	---	---	117,802	---	---	---	117,802
Voyageurs National Park Clean Water Conservation Board	---	---	---	---	---	---	60,963	---	---	---	60,963	---	---	---	60,963	---	---	---	60,963
District Type Total	117,802	---	---	---	---	---	60,963	---	---	---	178,765	---	---	---	178,765	---	---	---	178,765
Lake Conservation Districts																			
Lake George Improvement District	---	---	---	---	---	---	---	41,209	---	---	41,209	---	---	---	41,209	---	---	---	41,209
Lake Minnetonka Conservation District	---	---	---	---	---	---	---	585,075	---	---	585,075	3,911	---	---	588,986	---	---	---	588,986
District Type Total	---	---	---	---	---	---	---	626,284	---	---	626,284	3,911	---	---	630,195	---	---	---	630,195
Lake Improvement Districts																			
Coon Lake Improvement District	---	---	---	---	---	---	---	49,674	---	---	49,674	---	---	---	49,674	---	---	---	49,674
Crookneck Lake Improvement District	---	---	---	---	---	---	---	33,834	---	---	33,834	---	---	---	33,834	---	---	---	33,834
Lake Charlotte Improvement District	---	---	---	---	---	---	---	14,022	---	---	14,022	---	---	---	14,022	---	---	---	14,022
Lake Pulaski Improvement District	---	---	---	---	---	---	---	74,461	---	---	74,461	---	---	---	74,461	---	---	---	74,461
Little McDonald - Paul - Kerbs Lake Improvement District	---	---	---	---	---	---	---	137,108	---	---	137,108	---	500	4,658	142,266	---	---	---	142,266
Maple Lake Improvement District	---	---	---	---	---	---	---	63,737	---	---	63,737	---	---	---	63,737	---	---	---	63,737
Otter Tail County Pine Lakes Improvement District	---	---	---	---	---	---	---	36,191	---	---	36,191	---	---	---	36,191	---	---	---	36,191
Sullivan Lake Improvement District	2,299	---	---	---	---	---	---	---	25,013	27,312	---	---	---	---	27,312	---	---	---	27,312
Union - Lake Sarah Lake Improvement District	2,000	---	---	---	---	---	---	10,709	---	2,474	15,183	---	---	---	15,183	---	---	---	15,183
District Type Total	4,299	---	---	---	---	---	---	419,736	---	27,487	451,522	---	500	4,658	456,680	---	---	---	456,680
Law Enforcement - Special Districts																			
Centennial Lakes Police Department	---	2,282,090	---	---	---	---	---	---	---	---	2,282,090	121,124	---	---	2,403,214	---	---	40,000	2,443,214
East Range Public Safety Board	---	841,831	---	---	---	---	---	---	---	---	841,831	71,933	---	---	913,764	---	---	---	913,764
Lakes Area Police District	---	1,651,678	---	---	---	---	---	---	---	---	1,651,678	112,724	---	---	1,764,402	---	---	33,390	1,797,792
Northwest Metro Drug Task Force	---	308,285	---	---	---	---	---	---	---	---	308,285	---	---	---	308,285	---	---	---	308,285
Sherburn-Welcome Police Department	---	329,274	---	---	---	---	---	---	---	---	329,274	---	---	---	329,274	---	---	---	329,274
South Lake Minnetonka Police Department	---	2,360,742	---	---	---	---	---	---	---	---	2,360,742	114,170	2,814,070	4,000	5,292,982	---	---	198,700	5,491,682
Tri-City Public Safety	---	230,790	---	---	---	---	---	---	---	---	230,790	4,947	---	---	235,737	---	---	---	235,737
West Hennepin Public Safety Department	---	1,613,090	---	---	---	---	---	---	---	---	1,613,090	102,037	---	---	1,715,127	---	---	---	1,715,127
District Type Total	---	9,617,780	---	---	---	---	---	---	---	---	9,617,780	526,935	2,814,070	4,000	12,962,785	---	---	\$272,090	13,234,875

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Library Districts																			
Arrowhead Library System	---	---	---	---	---	---	3,148,388	---	---	---	3,148,388	63,492	---	---	3,211,880	---	---	7,627	3,219,507
East Central Regional Library District	---	---	---	---	---	---	3,020,610	---	---	---	3,020,610	---	---	---	3,020,610	---	---	---	3,020,610
Great River Regional Library District	---	---	---	---	---	---	9,443,383	---	---	---	9,443,383	88,070	---	---	9,531,453	---	---	---	9,531,453
Kitchigami Regional Library	---	---	---	---	---	---	2,562,697	---	---	---	2,562,697	63,920	---	---	2,626,617	---	---	---	2,626,617
Lake Agassiz Regional Library	---	---	---	---	---	---	3,169,849	---	---	---	3,169,849	72,576	---	---	3,242,425	---	---	---	3,242,425
Metropolitan Library Service Agency	---	---	---	---	---	---	6,510,841	---	---	---	6,510,841	69,713	---	---	6,580,554	520,800	---	---	7,101,354
Northwest Regional Library	---	---	---	---	---	---	1,217,010	---	---	---	1,217,010	---	---	---	1,217,010	---	---	---	1,217,010
Pioneer Land Library Systems	---	---	---	---	---	---	---	5,954,152	---	---	5,954,152	961,010	---	---	6,915,162	---	---	---	6,915,162
Plum Creek Library System	---	---	---	---	---	---	1,109,527	---	---	---	1,109,527	8,540	---	---	1,118,067	---	---	---	1,118,067
Traverse des Sioux Library System	---	---	---	---	---	---	1,570,377	---	---	---	1,570,377	246	---	---	1,570,623	---	---	---	1,570,623
Waseca-LeSueur Library System	---	---	---	---	---	---	1,016,152	---	---	---	1,016,152	24,633	---	---	1,040,785	---	---	---	1,040,785
District Type Total	---	---	---	---	---	---	32,768,834	---	5,954,152	---	38,722,986	1,352,200	---	---	40,075,186	520,800	---	\$7,627	40,603,613
Mental Health/Family Services Collaboratives																			
3 Counties for Kids	---	---	---	---	70,029	---	---	---	---	---	70,029	---	---	---	70,029	---	---	---	70,029
Anoka County Children & Family Council Collaborative	---	---	---	---	417,097	---	---	---	---	---	417,097	---	---	---	417,097	---	---	---	417,097
Beltrami Area Service Collaborative	---	---	---	---	839,051	---	---	---	---	---	839,051	---	---	---	839,051	---	---	---	839,051
Benton Children's Mental Health Collaborative	---	---	---	---	92,026	---	---	---	---	---	92,026	---	---	---	92,026	---	---	---	92,026
Big Stone County Family Services Collaborative	---	---	---	---	48,626	---	---	---	---	---	48,626	---	---	---	48,626	---	---	---	48,626
Carlton County Children and Family Services Collaborative	---	---	---	---	321,602	---	---	---	---	---	321,602	---	---	---	321,602	---	---	---	321,602
Chippewa Care Collaborative	---	---	---	---	64,661	---	---	---	---	---	64,661	---	---	---	64,661	---	---	---	64,661
Chisago County Children's Cabinet Collaborative	---	---	---	---	75,140	---	---	---	---	---	75,140	---	---	---	75,140	---	---	---	75,140
Clay County Joint Powers Collaborative	---	---	---	---	228,324	---	---	---	---	---	228,324	---	---	---	228,324	---	---	---	228,324
Crow Wing County Family Services Collaborative	---	---	---	---	802,231	---	---	---	---	---	802,231	---	---	---	802,231	---	---	---	802,231
Dakota County Family Services Collaborative	---	---	---	---	503,511	---	---	---	---	---	503,511	---	---	---	503,511	---	---	---	503,511
Dodge County Family Services Collaborative	---	---	---	---	62,641	---	---	---	---	---	62,641	---	---	---	62,641	---	---	---	62,641
Douglas County Children's Mental Health Collaborative	---	---	---	---	158,155	---	---	---	---	---	158,155	---	---	---	158,155	---	---	---	158,155
Duluth Area Family Services Collaborative	---	---	---	---	196,045	---	---	---	---	---	196,045	---	---	---	196,045	---	---	---	196,045
Edina Family Services Collaborative	---	---	---	---	173,333	---	---	---	---	---	173,333	---	---	---	173,333	---	---	---	173,333
Families First-Children's and Family	---	---	---	---	65,814	---	---	---	---	---	65,814	---	---	---	65,814	---	---	---	65,814
Family Services Collaborative of Faribault and Martin County	---	---	---	---	254,361	---	---	---	---	---	254,361	---	---	---	254,361	---	---	---	254,361
Fillmore County Family Services Collaborative	---	---	---	---	76,855	---	---	---	---	---	76,855	---	---	---	76,855	---	---	---	76,855

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Freeborn County Family Services Collaborative	---	---	---	---	254,135	---	---	---	---	---	254,135	---	---	---	254,135	---	---	---	254,135
Goodhue County Family Services Collaborative	---	---	---	---	157,912	---	---	---	---	---	157,912	---	---	---	157,912	---	---	---	157,912
Hennepin South Services Collaborative	---	---	---	---	576,781	---	---	---	---	---	576,781	---	---	---	576,781	---	---	---	576,781
Houston County Family Services Collaborative	---	---	---	---	130,230	---	---	---	---	---	130,230	---	---	---	130,230	---	---	---	130,230
Hubbard County Family Services Collaborative	---	---	---	---	25,000	---	---	---	---	---	25,000	---	---	---	25,000	---	---	---	25,000
Isanti County Integrated Children's Collaborative Fund	---	---	---	---	96,720	---	---	---	---	---	96,720	---	---	---	96,720	---	---	---	96,720
Itasca County Family Services Collaborative	---	---	---	---	356,527	---	---	---	---	---	356,527	---	---	---	356,527	---	---	---	356,527
Jackson County Family Services Network Collaborative	---	---	---	---	263,733	---	---	---	---	39,567	303,300	---	---	---	303,300	---	---	---	303,300
Kanabec County Family Services Collaborative	---	---	---	---	122,000	---	---	---	---	---	122,000	---	---	---	122,000	---	---	---	122,000
Kittson County Children's Collaborative	---	---	---	---	9,188	---	---	---	---	---	9,188	---	---	---	9,188	---	---	---	9,188
Koochiching Family Collaborative	---	---	---	---	65,896	---	---	---	---	---	65,896	---	---	---	65,896	---	---	---	65,896
Lake of the Woods County Children & Families Collaborative	---	---	---	---	40,000	---	---	---	---	---	40,000	---	---	---	40,000	---	---	---	40,000
Le Sueur County Family Services Collaborative	---	---	---	---	44,104	---	---	---	---	---	44,104	---	---	---	44,104	---	---	---	44,104
Mahnomen County Interagency Collaborative	---	---	---	---	75,872	---	---	---	---	---	75,872	---	---	---	75,872	---	---	---	75,872
Marshall County Family Services Collaborative	---	---	---	---	32,486	---	---	---	---	---	32,486	---	---	---	32,486	---	---	---	32,486
Mille Lacs County Family Ties	---	---	---	---	195,136	---	---	---	---	---	195,136	---	---	---	195,136	---	---	---	195,136
Minneapolis Youth Coordinating Board	---	---	---	---	1,802,931	---	---	---	---	---	1,802,931	---	---	---	1,802,931	---	---	---	1,802,931
Minnnetonka Family Collaborative	---	---	---	---	259,128	---	---	---	---	---	259,128	---	---	---	259,128	---	---	---	259,128
Morrison County Interagency Coordinating Council	---	---	---	---	194,614	---	---	---	---	---	194,614	---	---	---	194,614	---	---	---	194,614
Mower County Family Connections	---	---	---	---	391,487	---	---	---	---	---	391,487	---	---	---	391,487	---	---	---	391,487
Nicollet County Family Services Collaborative	---	---	---	---	144,723	---	---	---	---	---	144,723	---	---	---	144,723	---	---	---	144,723
Nobles County Family Connections Collaborative	---	---	---	---	102,394	---	---	---	---	---	102,394	---	---	---	102,394	---	---	---	102,394
North Shore Collaborative	---	---	---	---	62,893	---	---	---	---	---	62,893	---	---	---	62,893	---	---	---	62,893
Northern Saint Louis County Family Services Collaborative	---	---	---	---	326,205	---	---	---	---	---	326,205	---	---	---	326,205	---	---	---	326,205
Northwest Hennepin Family Services Collaborative	---	---	---	---	609,591	---	---	---	---	---	609,591	---	---	---	609,591	---	---	---	609,591
PACT for Families Collaborative	---	---	---	---	2,481,002	---	---	---	---	---	2,481,002	---	---	---	2,481,002	---	---	---	2,481,002
Partners for Healthy Kids	---	---	---	---	238,621	---	---	---	---	---	238,621	---	---	---	238,621	---	---	---	238,621
Pine County Children, Families, and Learning Services Collaborative	---	---	---	---	79,402	---	---	---	---	---	79,402	---	---	---	79,402	---	---	---	79,402
Polk County Family Services/Children's Mental Health Collaborative	---	---	---	---	100,414	---	---	---	---	---	100,414	---	---	---	100,414	---	---	---	100,414
Pope County Family Services Collaborative	---	---	---	---	92,739	---	---	---	---	---	92,739	---	---	---	92,739	---	---	---	92,739
Ramsay County Children's Mental Health Collaborative	---	---	---	---	454,425	---	---	---	---	---	454,425	---	---	---	454,425	---	---	---	454,425
Red Lake Children's Initiative Family Services Collaborative	---	---	---	---	21,747	---	---	---	---	---	21,747	---	---	---	21,747	---	---	---	21,747

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Rice County Family Services Collaborative	---	---	---	---	390,714	---	---	---	---	---	390,714	---	---	---	390,714	---	---	---	390,714
Robbinsdale Area Redesign	---	---	---	---	241,814	---	---	---	---	---	241,814	---	---	---	241,814	---	---	---	241,814
Saint Anthony/New Brighton Family Services Collaborative	---	---	---	---	19,196	---	---	---	---	---	19,196	---	---	---	19,196	---	---	---	19,196
Sibley County Children's Collaborative	---	---	---	---	98,954	---	---	---	---	---	98,954	---	---	---	98,954	---	---	---	98,954
Stearns County Family Services Collaborative	---	---	---	---	169,250	---	---	---	---	---	169,250	---	---	---	169,250	---	---	---	169,250
Steele County Children's Mental Health Collaborative	---	---	---	---	81,361	---	---	---	---	---	81,361	---	---	---	81,361	---	---	---	81,361
Stevens County Family Services Collaborative	---	---	---	---	30,712	---	---	---	---	---	30,712	---	---	---	30,712	---	---	---	30,712
Todd County Collaborative for Children & Families	10,273	---	---	---	44,813	---	---	---	---	---	55,086	---	---	---	55,086	---	---	---	55,086
Traverse County Connections Collaborative	---	---	---	---	27,342	---	---	---	---	---	27,342	---	---	---	27,342	---	---	---	27,342
Visions for Families and Communities	---	---	---	---	129,289	---	---	---	129,289	---	258,578	---	---	---	258,578	---	---	---	258,578
Wadena County Family Services Collaborative	---	---	---	---	17,153	---	---	---	---	---	17,153	---	---	---	17,153	---	---	---	17,153
Waseca County Collaborative for Families	---	---	---	---	167,264	---	---	---	---	---	167,264	---	---	---	167,264	---	---	---	167,264
Westonka Healthy Community Collaborative	---	---	---	---	49,952	---	---	---	---	---	49,952	---	---	---	49,952	---	---	---	49,952
Wilkin County Collaborative	---	---	---	---	13,700	8,500	2,500	---	---	1,576	26,276	---	---	---	26,276	---	---	---	26,276
Winona County Children's Collaborative	---	---	---	---	131,300	---	---	---	---	---	131,300	---	---	---	131,300	---	---	---	131,300
Wright County Family Services Collaborative	---	---	---	---	364,285	---	---	---	---	---	364,285	---	---	---	364,285	---	---	837	365,122
District Type Total	10,273	---	---	---	16,234,637	8,500	2,500	---	---	170,432	16,426,342	---	---	---	16,426,342	---	---	837	16,427,179
Planning Agencies/Boards																			
Northern Counties Land Use Coordinating Board	---	---	---	---	---	---	---	11,892	---	---	11,892	---	---	---	11,892	---	---	---	11,892
District Type Total	---	---	---	---	---	---	---	11,892	---	---	11,892	---	---	---	11,892	---	---	---	11,892
Public Safety Authorities																			
Anoka County Fire Protection Council	---	152,554	---	---	---	---	---	---	---	---	152,554	---	---	---	152,554	---	---	21,813	174,367
Anoka-Champlin Fire Department	---	1,322,632	---	---	---	---	---	---	---	---	1,322,632	609,113	---	---	1,931,745	---	---	490,508	2,422,253
Arrowhead Regional Corrections	---	24,216,004	---	---	---	---	---	---	---	---	24,216,004	746,446	---	---	24,962,450	---	---	---	24,962,450
Battle Lake Area Fire and Rescue District	---	78,551	---	---	---	---	---	---	---	---	78,551	1,077,215	---	---	1,155,766	---	---	---	1,155,766
Centennial Fire District	15,531	789,640	---	---	---	---	---	---	387,180	---	1,192,351	1,005,706	---	---	2,198,057	---	---	---	2,198,057
Central Minnesota Emergency Medical Services Board	---	---	---	---	252,709	---	---	---	---	---	252,709	---	---	---	252,709	---	---	---	252,709
Central Minnesota Regional Radio Board	---	496,113	---	---	---	---	---	---	---	---	496,113	---	---	---	496,113	---	---	---	496,113
Ceylon Community Fire Association	3,939	32,037	---	---	---	---	---	---	---	---	35,976	---	---	---	35,976	---	---	---	35,976
Dakota Communications Center	---	8,357,024	---	---	---	---	---	---	---	---	8,357,024	62,477	255,072	12,693	8,687,266	---	---	---	8,687,266
Dodge Fillmore Olmsted Community Corrections Joint Powers Board	---	9,755,524	---	---	---	---	---	---	---	---	9,755,524	---	---	---	9,755,524	---	---	---	9,755,524
East Hubbard County Fire Protection District	1,108	42,734	---	---	---	---	---	---	31,197	---	75,039	---	---	---	75,039	8,000	---	---	83,039
Excelsior Fire District	---	1,079,460	---	---	---	---	---	---	---	---	1,079,460	107,892	495,342	47,905	1,730,599	---	---	725,598	2,456,197

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Hawley Area Fire District	---	101,343	---	---	---	---	---	---	---	---	101,343	22,587	---	---	123,930	---	---	---	123,930
Isanti Fire District	---	410,166	---	---	---	---	---	---	---	---	410,166	74,051	---	---	484,217	---	---	---	484,217
Lafayette Fire Protection Association	---	36,525	---	---	---	---	---	---	---	---	36,525	---	---	---	36,525	---	---	---	36,525
Metropolitan Emergency Services Board	---	2,576,356	---	---	---	---	---	---	---	---	2,576,356	25,610	---	---	2,601,966	---	---	15,883	2,617,849
Northfield Area Fire and Rescue Service	---	499,828	---	---	---	---	---	---	---	---	499,828	941,036	---	---	1,440,864	---	---	---	1,440,864
Prairie Lakes Youth Programs	---	5,366,575	---	---	---	---	---	---	---	---	5,366,575	85,280	18,667	---	5,470,522	---	---	---	5,470,522
Randolph-Hampton Fire District	---	81,900	---	---	---	---	---	---	---	---	81,900	31,346	---	---	113,246	---	---	24,297	137,543
South Metro Public Safety Training Facility Association	570,047	---	---	---	---	---	---	---	---	---	570,047	1,034,289	---	---	1,604,336	---	---	---	1,604,336
Southeastern Minnesota Emergency Medical Services Joint Powers Board	336,530	---	---	---	---	---	---	---	---	---	336,530	---	---	---	336,530	---	---	---	336,530
Todd-Wadena Community Corrections	---	1,709,139	---	---	---	---	---	---	---	---	1,709,139	---	---	---	1,709,139	---	---	---	1,709,139
Walker Area Joint Fire Department	---	100,137	---	---	---	---	---	---	---	---	100,137	176,394	---	---	276,531	---	---	---	276,531
West Metro Fire - Rescue District	---	1,904,317	---	---	---	---	---	---	---	---	1,904,317	1,182,947	---	---	3,087,264	---	---	---	3,087,264
Zimmerman/Livonia Fire District	---	519,028	---	---	---	---	---	---	---	---	519,028	---	---	---	519,028	---	---	---	519,028
Zumbrota Area Fire District	---	97,341	---	---	---	---	---	---	---	---	97,341	---	---	---	97,341	---	---	46,620	143,961
District Type Total	927,155	59,724,928	---	---	252,709	---	---	---	418,377	---	61,323,169	7,182,389	769,081	60,598	69,335,237	8,000	---	\$1,324,719	70,667,956
Recreation Authorities																			
International Falls Recreation Commission	---	---	---	---	---	---	194,538	---	---	---	194,538	---	---	---	194,538	---	---	---	194,538
Lake of the Woods Area Tourism Board	---	---	---	---	---	---	---	---	413,624	---	413,624	---	---	---	413,624	---	---	---	413,624
Lakeville Arenas	---	---	---	---	---	---	976,052	---	---	---	976,052	116,868	---	---	1,092,920	---	---	---	1,092,920
Minnesota Ballpark Authority	904,116	---	---	---	---	---	---	---	---	---	904,116	---	---	---	904,116	---	---	---	904,116
Saint Michael - Albertville Ice Arena	---	---	---	---	---	---	294,046	---	---	---	294,046	24,337	---	---	318,383	---	---	---	318,383
Three Rivers Park District	---	---	---	---	---	---	48,089,190	---	---	---	48,089,190	16,026,319	10,675,000	2,026,808	76,817,317	---	5,085	4,167,352	80,989,754
District Type Total	904,116	---	---	---	---	---	49,553,826	---	413,624	---	50,871,566	16,167,524	10,675,000	2,026,808	79,740,898	---	\$5,085	\$4,167,352	83,913,335
Regional Development Commissions																			
Arrowhead Regional Development Commission 3	---	---	---	---	---	---	---	5,885,322	---	---	5,885,322	---	---	---	5,885,322	---	---	434,619	6,319,941
East Central Regional Development Commission	99,946	---	---	---	---	---	---	487,869	---	---	587,815	---	2,109	256	590,180	---	---	---	590,180
Metropolitan Council	10,568,000	---	126,410,000	---	---	---	48,704,000	6,413,000	11,488,000	---	203,583,000	37,276,000	59,905,000	8,561,000	309,325,000	---	33,039,000	3,561,000	345,925,000
Mid-Minnesota Development Commission	---	---	---	---	---	---	---	603,254	---	---	603,254	---	---	---	603,254	---	---	---	603,254
Northwest Regional Development Commission 1	---	---	---	---	---	---	---	4,850,093	---	---	4,850,093	2,219	---	---	4,852,312	---	---	---	4,852,312
Region Nine Development Commission	452,635	---	---	---	---	---	---	507,382	164,270	---	1,124,287	3,045	---	---	1,127,332	---	16,155	---	1,143,487
Regional Development Commission 5	464,055	---	50,036	---	---	---	---	723,017	---	---	1,237,108	---	88,860	---	1,325,968	---	---	---	1,325,968
Southwest Regional Development Commission	222,359	16,666	---	---	32,939	---	---	141,985	631,823	191,347	1,237,119	2,047	51,624	9,310	1,300,100	---	---	---	1,300,100
Upper Minnesota Valley Regional Development Commission	---	---	---	---	---	---	---	1,616,062	---	---	1,616,062	4,809	---	---	1,620,871	---	---	---	1,620,871

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
District Type Total	11,806,995	16,666	126,460,036	--	32,939	--	48,704,000	6,554,985	26,792,822	355,617	220,724,060	37,288,120	60,047,593	8,570,566	326,630,339	--	\$33,055,155	\$3,995,619	363,681,113
Regional Railroad Authorities																			
Buffalo Ridge Regional Railroad Authority	--	--	--	--	--	--	--	--	75,178	--	75,178	--	--	--	75,178	--	--	--	75,178
Lac qui Parle Regional Railroad Authority	--	--	--	--	--	--	--	--	140,865	--	140,865	--	--	--	140,865	--	--	--	140,865
McLeod County Regional Railroad Authority	--	--	--	--	--	--	--	--	32,719	--	32,719	--	--	--	32,719	--	--	--	32,719
Minnesota Valley Regional Rail Authority	--	--	--	--	--	--	--	--	603,653	--	603,653	--	162,040	--	765,693	--	--	--	765,693
Saint Louis and Lake Counties Regional Railroad Authority	--	--	--	--	--	--	--	--	1,709,765	--	1,709,765	3,541,073	--	--	5,250,838	--	--	--	5,250,838
District Type Total	--	--	--	--	--	--	--	--	2,562,180	--	2,562,180	3,541,073	162,040	--	6,265,293	--	--	--	6,265,293
Rural Water Systems																			
Golden Valley - Crystal - New Hope Joint Water Commission	--	--	--	--	--	--	--	6,406,090	--	--	6,406,090	430,746	--	--	6,836,836	--	--	--	6,836,836
Red Rock Rural Water System	--	--	--	--	--	--	--	--	--	--	--	3,505,660	239,167	512,491	4,257,318	--	--	--	4,257,318
District Type Total	--	--	--	--	--	--	--	6,406,090	--	--	6,406,090	3,936,406	239,167	512,491	11,094,154	--	--	--	11,094,154
Sanitation Districts																			
Biosolids Disposal Site Authority	--	--	--	24,673	--	--	--	--	--	--	24,673	--	--	--	24,673	--	--	--	24,673
Cross Lake Area Water and Sanitary Sewer District	--	--	--	164,458	--	--	--	--	--	--	164,458	--	348,917	17,366	530,741	--	--	--	530,741
Metropolitan Mosquito Control District	--	--	--	18,580,177	--	--	--	--	--	--	18,580,177	515,231	--	--	19,095,408	--	--	--	19,095,408
North Long Lake Sanitary Sewer District	--	--	--	49,032	--	--	--	--	--	--	49,032	--	--	--	49,032	--	--	--	49,032
North Shore Sanitary Sewer District	--	--	--	3,322	--	--	--	--	--	--	3,322	--	7,515	7,205	18,042	--	--	--	18,042
Shorewood Acres Sanitary District	--	--	--	1,422	--	--	--	--	--	--	1,422	--	--	--	1,422	--	--	--	1,422
Shorewood Park Sanitary District	--	--	--	90,155	--	--	--	--	--	--	90,155	--	31,250	--	121,405	--	--	--	121,405
Tofte-Schroeder Sanitary Sewer District	--	--	--	3,791	--	--	--	--	--	--	3,791	--	--	--	3,791	--	--	--	3,791
Tri-Cities Biosolids Disposal Authority	--	--	--	--	--	--	--	--	--	70,645	70,645	--	--	--	70,645	--	--	--	70,645
District Type Total	--	--	--	18,917,030	--	--	--	--	--	70,645	18,987,675	515,231	387,682	24,571	19,915,159	--	--	--	19,915,159
Service Cooperatives																			
Itasca Area Collaborative	--	--	--	--	--	6,235,217	--	--	--	--	6,235,217	514,351	126,053	--	6,875,621	--	--	--	6,875,621
Lakes Country Service Cooperative	--	--	--	--	--	6,124,701	--	--	--	--	6,124,701	102,306	--	--	6,227,007	--	--	283,020	6,510,027
Metropolitan Educational Cooperative Service Unit	--	--	--	--	--	4,572,044	--	--	--	--	4,572,044	80,122	--	--	4,652,166	--	--	--	4,652,166
National Joint Powers Alliance	--	--	--	--	--	7,835,135	--	--	--	--	7,835,135	472,394	--	--	8,307,529	--	--	--	8,307,529
Northeast Service Cooperative	--	--	--	--	--	5,431,044	--	--	--	--	5,431,044	226,103	993,077	582,902	7,233,126	--	--	--	7,233,126
Resource Training and Solutions	--	--	--	--	--	8,011,451	--	--	--	--	8,011,451	62,336	--	--	8,073,787	671,174	--	--	8,744,961
South Central Service Cooperative	--	--	--	--	--	8,044,931	--	--	--	--	8,044,931	1,255,469	--	--	9,300,400	--	--	--	9,300,400
Southwest - West Central Service Cooperative	--	--	--	--	--	30,692,154	--	--	--	--	30,692,154	346,885	--	--	31,039,039	--	--	--	31,039,039

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures										Other Financing Uses				Total Expenditures and 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			
																	Other Financing Uses	Enterprise Funds	Governmental Funds	
District Type Total	--	--	--	--	--	76,946,677	--	--	--	--	76,946,677	3,059,966	1,119,130	582,902	81,708,675	671,174	--	\$283,020	82,662,869	
Soil and Water Conservation Districts																				
Anoka Soil and Water Conservation District	--	--	--	--	--	--	--	1,218,623	--	--	1,218,623	32,197	18,094	11,907	1,280,821	--	--	--	1,280,821	
Becker Soil and Water Conservation District	--	--	--	--	--	--	--	1,380,259	--	--	1,380,259	241,508	--	--	1,621,767	--	--	--	1,621,767	
Beltrami Soil and Water Conservation District	--	--	--	--	--	--	--	84,528	--	--	84,528	--	--	--	84,528	--	--	--	84,528	
Benton Soil and Water Conservation District	--	--	--	--	--	--	--	1,247,877	--	--	1,247,877	--	--	--	1,247,877	--	--	--	1,247,877	
Big Stone Soil and Water Conservation District	--	--	--	--	--	--	--	359,451	--	--	359,451	--	--	--	359,451	--	--	--	359,451	
Blue Earth Soil and Water Conservation District	--	--	--	--	--	--	--	540,823	--	--	540,823	--	--	--	540,823	--	--	--	540,823	
Brown Soil and Water Conservation District	--	--	--	--	--	--	--	349,058	--	--	349,058	--	--	--	349,058	--	--	--	349,058	
Carlton Soil and Water Conservation District	--	--	--	--	--	--	--	787,203	--	--	787,203	--	--	--	787,203	--	--	--	787,203	
Carver Soil and Water Conservation District	--	--	--	--	--	--	--	672,700	--	--	672,700	--	--	--	672,700	--	--	--	672,700	
Cass Soil and Water Conservation District	--	--	--	--	--	--	--	681,573	--	--	681,573	--	--	--	681,573	--	--	--	681,573	
Chippewa Soil and Water Conservation District	--	--	--	--	--	--	--	419,342	--	--	419,342	--	--	--	419,342	--	--	--	419,342	
Chisago Soil and Water Conservation District	--	--	--	--	--	--	--	961,233	--	--	961,233	--	--	--	961,233	--	--	--	961,233	
Clay Soil and Water Conservation District	--	--	--	--	--	--	--	557,197	--	--	557,197	--	--	--	557,197	--	--	--	557,197	
Clearwater Soil and Water Conservation District	--	--	--	--	--	--	--	291,305	--	--	291,305	18,493	--	--	309,798	--	--	--	309,798	
Cook County Soil and Water Conservation District	--	--	--	--	--	--	--	476,941	--	--	476,941	--	--	--	476,941	--	--	--	476,941	
Crow Wing Soil and Water Conservation District	--	--	--	--	--	--	--	1,167,119	--	--	1,167,119	--	--	--	1,167,119	--	--	--	1,167,119	
Dakota County Soil and Water Conservation District	--	--	--	--	--	--	--	1,281,318	--	--	1,281,318	--	--	--	1,281,318	--	--	--	1,281,318	
Dodge Soil and Water Conservation District	--	--	--	--	--	--	--	274,943	--	--	274,943	--	--	--	274,943	--	--	--	274,943	
Douglas Soil and Water Conservation District	--	--	--	--	--	--	--	758,737	--	--	758,737	--	--	--	758,737	--	--	--	758,737	
East Polk Soil and Water Conservation District	--	--	--	--	--	--	--	375,656	--	--	375,656	--	--	--	375,656	--	--	--	375,656	
Faribault County Soil and Water Conservation District	--	--	--	--	--	--	--	876,207	--	--	876,207	--	--	--	876,207	--	--	--	876,207	
Fillmore Soil and Water Conservation District	--	--	--	--	--	--	--	1,098,928	--	--	1,098,928	--	--	--	1,098,928	--	--	--	1,098,928	
Freeborn County Soil and Water Conservation District	--	--	--	--	--	--	--	322,933	--	--	322,933	42,988	--	--	365,921	--	--	--	365,921	
Goodhue County Soil and Water Conservation District	--	--	--	--	--	--	--	1,700,126	--	--	1,700,126	--	--	--	1,700,126	--	--	--	1,700,126	
Grant Soil and Water Conservation District	--	--	--	--	--	--	--	370,948	--	--	370,948	--	--	--	370,948	--	--	--	370,948	
Hubbard County Soil and Water Conservation District	--	--	--	--	--	--	--	343,342	--	--	343,342	--	--	--	343,342	--	--	--	343,342	
Isanti Soil and Water Conservation District	--	--	--	--	--	--	--	456,127	--	--	456,127	--	--	--	456,127	--	--	--	456,127	
Jackson Soil and Water Conservation District	--	--	--	--	--	--	--	465,310	--	--	465,310	--	--	--	465,310	--	--	--	465,310	
Kanabec Soil and Water Conservation District	--	--	--	--	--	--	--	246,356	--	--	246,356	1,594	--	--	247,950	--	--	--	247,950	
Kandiyohi Soil and Water Conservation District	--	--	--	--	--	--	--	547,388	--	--	547,388	--	--	--	547,388	--	--	--	547,388	

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Koochiching Soil and Water Conservation District	---	---	---	---	---	---	---	652,619	---	---	652,619	---	---	---	652,619	---	---	---	652,619
Lac qui Parle Soil and Water Conservation District	---	---	---	---	---	---	---	368,760	---	---	368,760	---	---	---	368,760	---	---	---	368,760
Lake County Soil and Water Conservation District	---	---	---	---	---	---	---	692,406	---	---	692,406	---	---	---	692,406	---	---	---	692,406
Lake of the Woods Soil and Water Conservation District	---	---	---	---	---	---	---	558,394	---	---	558,394	---	---	---	558,394	---	---	---	558,394
Le Sueur County Soil and Water Conservation District	---	---	---	---	---	---	---	724,149	---	---	724,149	---	---	---	724,149	---	---	---	724,149
Lyon Soil and Water Conservation District	---	---	---	---	---	---	---	298,660	---	---	298,660	---	---	---	298,660	---	---	---	298,660
Mahnomen Soil and Water Conservation District	---	---	---	---	---	---	---	157,986	---	---	157,986	---	---	---	157,986	---	---	---	157,986
Marshall Soil and Water Conservation District	---	---	---	---	---	---	---	631,436	---	---	631,436	---	---	---	631,436	---	---	---	631,436
Martin Soil and Water Conservation District	---	---	---	---	---	---	---	491,705	---	---	491,705	37,123	---	---	528,828	---	---	---	528,828
McLeod Soil and Water Conservation District	---	---	---	---	---	---	---	162,927	---	---	162,927	78,624	---	---	241,551	---	---	---	241,551
Meeker Soil and Water Conservation District	---	---	---	---	---	---	---	349,799	---	---	349,799	---	---	---	349,799	---	---	---	349,799
Mille Laes Soil and Water Conservation District	---	---	---	---	---	---	---	333,667	---	---	333,667	---	---	---	333,667	---	---	---	333,667
Morrison Soil and Water Conservation District	---	---	---	---	---	---	---	774,400	---	---	774,400	---	---	---	774,400	---	---	---	774,400
Mower County Soil and Water Conservation District	---	---	---	---	---	---	---	802,953	---	---	802,953	1,158	---	---	804,111	---	---	---	804,111
Nicollet Soil and Water Conservation District	---	---	---	---	---	---	---	1,111,114	---	---	1,111,114	---	---	---	1,111,114	---	---	---	1,111,114
Nobles Soil and Water Conservation District	---	---	---	---	---	---	---	1,374,071	---	---	1,374,071	---	---	---	1,374,071	---	---	---	1,374,071
Norman County Soil and Water Conservation District	---	---	---	---	---	---	---	277,510	---	---	277,510	---	---	---	277,510	---	---	---	277,510
North Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	---	468,040	---	---	468,040	---	---	---	468,040	---	---	---	468,040
Olmsted Soil and Water Conservation District	---	---	---	---	---	---	---	1,218,576	---	---	1,218,576	---	---	---	1,218,576	---	---	---	1,218,576
Pennington Soil and Water Conservation District	---	---	---	---	---	---	---	511,237	---	---	511,237	---	---	---	511,237	---	---	---	511,237
Pine Soil and Water Conservation District	---	---	---	---	---	---	---	724,179	---	---	724,179	6,356	---	---	730,535	---	---	---	730,535
Pipstone Soil and Water Conservation District	---	---	---	---	---	---	---	817,982	---	---	817,982	44,356	---	---	862,338	---	---	---	862,338
Pope Soil and Water Conservation District	---	---	---	---	---	---	---	910,632	---	---	910,632	27,985	---	---	938,617	---	---	---	938,617
Ramsey Soil and Water Conservation District	---	---	---	---	---	---	---	704,878	---	---	704,878	---	---	---	704,878	---	---	---	704,878
Red Lake Soil and Water Conservation District	---	---	---	---	---	---	---	328,914	---	---	328,914	---	---	---	328,914	---	---	---	328,914
Redwood Soil and Water Conservation District	---	---	---	---	---	---	---	477,790	---	---	477,790	---	---	---	477,790	---	---	---	477,790
Rice Soil and Water Conservation District	---	---	---	---	---	---	---	---	993,049	---	993,049	---	---	---	993,049	---	---	---	993,049
Rock Soil and Water Conservation District	---	---	---	---	---	---	---	953,905	---	---	953,905	---	---	---	953,905	---	---	---	953,905
Root River Soil and Water Conservation District	---	---	---	---	---	---	---	365,554	---	---	365,554	---	---	---	365,554	---	---	---	365,554
Roseau Soil and Water Conservation District	---	---	---	---	---	---	---	244,736	---	---	244,736	2,192	---	---	246,928	---	---	---	246,928
Scott Soil and Water Conservation District	---	---	---	---	---	---	---	1,637,520	---	---	1,637,520	73,633	---	---	1,711,153	---	---	---	1,711,153
Sherburne Soil and Water Conservation District	---	---	---	---	---	---	---	726,717	---	---	726,717	---	---	---	726,717	---	---	---	726,717

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Sibley Soil and Water Conservation District	---	---	---	---	---	---	---	286,451	---	---	286,451	22,126	---	---	308,577	---	---	---	308,577
South Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	---	1,900,319	---	---	1,900,319	60,695	---	---	1,961,014	---	---	---	1,961,014
Stearns Soil and Water Conservation District	---	---	---	---	---	---	---	2,662,933	---	---	2,662,933	21,764	---	---	2,684,697	---	---	---	2,684,697
Steele County Soil and Water Conservation District	---	---	---	---	---	---	---	345,976	---	---	345,976	---	---	---	345,976	---	---	---	345,976
Stevens Soil and Water Conservation District	---	---	---	---	---	---	---	735,133	---	---	735,133	---	---	---	735,133	---	---	---	735,133
SWCD Technical Service Area 1 Northwest	---	---	---	---	---	---	---	418,566	---	---	418,566	47,963	---	---	466,529	---	---	---	466,529
SWCD Technical Service Area 2 West Central	---	---	---	---	---	---	---	332,458	---	---	332,458	3,156	---	---	335,614	---	---	---	335,614
SWCD Technical Service Area 3 Northeast	---	---	---	---	---	---	---	481,495	---	---	481,495	15,946	---	---	497,441	---	---	---	497,441
SWCD Technical Service Area 4 Metro	---	---	---	---	---	---	---	464,524	---	---	464,524	120,054	---	---	584,578	---	---	---	584,578
SWCD Technical Service Area 5 Southwest	---	---	---	---	---	---	---	389,683	---	---	389,683	20,503	---	---	410,186	---	---	---	410,186
SWCD Technical Service Area 7 Southeast	---	---	---	---	---	---	---	1,222,160	---	---	1,222,160	112,562	---	---	1,334,722	---	---	---	1,334,722
Swift Soil and Water Conservation District	---	---	---	---	---	---	---	245,637	---	---	245,637	55,928	---	---	301,565	---	---	---	301,565
Todd Soil and Water Conservation District	---	---	---	---	---	---	---	723,136	---	---	723,136	---	---	---	723,136	---	---	---	723,136
Traverse Soil and Water Conservation District	---	---	---	---	---	---	---	815,323	---	---	815,323	---	---	---	815,323	---	---	---	815,323
Wabasha Soil and Water Conservation District	---	---	---	---	---	---	---	482,264	---	---	482,264	1,473	---	---	483,737	---	---	---	483,737
Waseca Soil and Water Conservation District	---	---	---	---	---	---	---	250,567	---	---	250,567	---	---	---	250,567	---	---	---	250,567
Washington Soil and Water Conservation District	---	---	---	---	---	---	---	2,086,051	---	---	2,086,051	26,359	---	---	2,112,410	---	---	---	2,112,410
Watsonwan Soil and Water Conservation District	---	---	---	---	---	---	---	158,977	---	---	158,977	72,075	---	---	231,052	---	---	---	231,052
West Otter Tail Soil and Water Conservation District	---	---	---	---	---	---	---	836,994	---	---	836,994	---	---	---	836,994	---	---	---	836,994
Wilkin Soil and Water Conservation District	---	---	---	---	---	---	---	624,441	---	---	624,441	---	---	---	624,441	---	---	---	624,441
Winona Soil and Water Conservation District	---	---	---	---	---	---	---	698,547	---	---	698,547	34,890	---	---	733,437	---	---	---	733,437
Wright Soil and Water Conservation District	---	---	---	---	---	---	---	1,318,734	---	---	1,318,734	55,067	---	---	1,373,801	---	---	---	1,373,801
Yellow Medicine Soil and Water Conservation District	---	---	---	---	---	---	---	502,936	---	---	502,936	---	---	---	502,936	---	---	---	502,936
District Type Total	---	---	---	---	---	---	---	58,150,072	993,049	---	59,143,121	1,278,768	18,094	11,907	60,451,890	---	---	---	60,451,890
Solid Waste Commissions/Boards																			
Northwest Minnesota Household Hazardous Waste Management Joint Powers Board	---	---	---	191,385	---	---	---	---	---	---	191,385	---	---	---	191,385	---	---	---	191,385
Ramsey/Washington Recycling and Energy Board	---	---	---	7,337,330	---	---	---	---	---	---	7,337,330	---	---	---	7,337,330	---	---	---	7,337,330
District Type Total	---	---	---	7,528,715	---	---	---	---	---	---	7,528,715	---	---	---	7,528,715	---	---	---	7,528,715
Training Centers/Councils																			
Northeast Minnesota Office of Job Training	---	---	---	---	---	---	---	---	4,633,270	---	4,633,270	---	---	---	4,633,270	---	---	---	4,633,270
Stearns - Benton Employment and Training Council	---	---	---	---	---	---	---	---	2,391,774	---	2,391,774	---	---	---	2,391,774	---	---	---	2,391,774
District Type Total	---	---	---	---	---	---	---	---	7,025,044	---	7,025,044	---	---	---	7,025,044	---	---	---	7,025,044

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Transit Commissions																			
Counties Transit Improvement Board	---	---	74,431,861	---	---	---	---	---	---	---	74,431,861	---	4,150,000	4,141,444	82,723,305	---	---	---	82,723,305
Minneapolis-Duluth/Superior Passenger Rail Alliance	---	---	---	---	---	---	---	182,019	---	---	182,019	---	---	---	182,019	---	---	---	182,019
Minnesota Valley Transit Association	---	---	26,152,855	---	---	---	---	---	---	---	26,152,855	3,023,690	335,000	195,300	29,706,845	---	---	328,016	30,034,861
Northstar Corridor Development Authority	---	---	849,316	---	---	---	---	---	---	---	849,316	---	---	---	849,316	---	---	---	849,316
Saint Cloud Metropolitan Transit Commission	---	---	11,423,132	---	---	---	---	---	---	---	11,423,132	460,583	645,000	191,195	12,719,910	---	---	---	12,719,910
Southwest Metro Transit Commission	---	---	10,846,716	---	---	---	---	---	---	---	10,846,716	896,449	371,679	114,047	12,228,891	---	---	499,486	12,728,377
District Type Total	---	---	123,703,880	---	---	---	---	182,019	---	---	123,885,899	4,380,722	5,501,679	4,641,986	138,410,286	---	---	\$827,502	139,237,788
Watershed Districts																			
Bear Valley Watershed District	---	---	---	---	---	---	---	6,383	---	---	6,383	---	---	---	6,383	---	---	---	6,383
Bois de Sioux Watershed District	---	---	---	---	---	---	---	2,566,211	---	---	2,566,211	2,180,614	---	---	4,746,825	---	---	---	4,746,825
Browns Creek Watershed District	---	---	---	---	---	---	---	1,467,640	---	---	1,467,640	---	---	---	1,467,640	---	---	---	1,467,640
Buffalo Creek Watershed District	---	---	---	---	---	---	---	669,963	---	---	669,963	---	---	---	669,963	---	---	22,311	692,274
Buffalo-Red River Watershed District	---	---	---	---	---	---	---	2,382,294	---	---	2,382,294	6,713,842	104,000	91,623	9,291,759	---	---	824,448	10,116,207
Capitol Region Watershed District	---	---	---	---	---	---	---	4,203,496	---	---	4,203,496	186,741	235,858	115,893	4,741,988	---	---	---	4,741,988
Carnelian-Marine-Saint Croix Watershed District	---	---	---	---	---	---	---	644,105	---	---	644,105	---	---	---	644,105	---	---	---	644,105
Cedar River Watershed District	---	---	---	---	---	---	---	390,479	---	---	390,479	855	---	---	391,334	---	---	---	391,334
Clearwater River Watershed District	---	---	---	---	---	---	---	604,420	---	---	604,420	97,829	---	---	702,249	---	---	---	702,249
Comfort Lake Forest Lake Watershed District	---	---	---	---	---	---	---	1,751,039	---	---	1,751,039	---	---	---	1,751,039	---	---	---	1,751,039
Coon Creek Watershed District	---	---	---	---	---	---	---	1,781,078	---	---	1,781,078	---	---	---	1,781,078	---	---	---	1,781,078
Crooked Creek Watershed District	---	---	---	---	---	---	---	32,539	---	---	32,539	---	---	---	32,539	---	---	---	32,539
Hawk Creek Watershed Project	---	---	---	---	---	---	---	288,565	---	---	288,565	27,263	---	---	315,828	---	---	---	315,828
Heron Lake Watershed District	---	---	---	---	---	---	---	1,267,089	---	---	1,267,089	4,000	260,102	---	1,531,191	---	---	---	1,531,191
High Island Creek Watershed District	---	---	---	---	---	---	---	134,085	---	---	134,085	---	---	---	134,085	---	---	---	134,085
Kanaranzi-Little Rock Watershed District	---	---	---	---	---	---	---	163,156	---	---	163,156	---	---	---	163,156	---	---	---	163,156
Lower Minnesota River Watershed District	---	---	---	---	---	---	---	228,255	---	---	228,255	634,137	---	---	862,392	---	---	---	862,392
Middle Fork Crow River Watershed District	---	---	---	---	---	---	---	641,229	---	---	641,229	68,183	30,000	15,225	754,637	---	---	---	754,637
Middle-Snake-Tamarac Rivers Watershed District	---	---	---	---	---	---	---	321,287	---	---	321,287	1,231,772	143,000	19,987	1,716,046	---	---	502,323	2,218,369
Minnehaha Creek Watershed District	---	---	---	---	---	---	---	8,492,089	---	---	8,492,089	179,981	2,399,855	924,707	11,996,632	---	---	1,192,410	13,189,042
Nine Mile Creek Watershed District	---	---	---	---	---	---	---	1,840,828	---	---	1,840,828	31,221	---	---	1,872,049	---	---	---	1,872,049
North Fork Crow River Watershed District	---	---	---	---	---	---	---	1,389,352	---	---	1,389,352	27,938	266,096	53,612	1,736,998	---	---	---	1,736,998
Okabena-Ocheda Watershed District	---	---	---	---	---	---	---	157,637	---	---	157,637	5,000	---	---	162,637	---	---	---	162,637
Pelican River Watershed District	---	---	---	---	---	---	---	526,196	---	---	526,196	30,000	30,339	2,661	589,196	---	---	246,591	835,787
Prior Lake-Spring Lake Watershed District	---	---	---	---	---	---	---	1,149,112	---	---	1,149,112	---	140,000	19,175	1,308,287	---	---	146,018	1,454,305

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses				Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Ramsey-Washington Metro Watershed District	---	---	---	---	---	---	---	4,324,439	---	---	4,324,439	39,592	342,055	116,834	4,822,920	---	---	---	4,822,920
Red Lake Watershed District	---	---	---	---	---	---	---	282,606	---	---	282,606	1,835,711	---	---	2,118,317	---	---	---	2,118,317
Rice Creek Watershed District	---	---	---	---	---	---	---	5,759,447	---	---	5,759,447	80,816	23,089	12,347	5,875,699	---	---	---	5,875,699
Riley-Purgatory-Bluff Creek Watershed District	---	---	---	---	---	---	---	547,681	---	---	547,681	1,919,093	---	---	2,466,774	---	---	---	2,466,774
Roseau River Watershed District	---	---	---	---	---	---	---	625,856	---	---	625,856	2,201,994	---	---	2,827,850	---	---	23,442	2,851,292
Sand Hill River Watershed District	---	---	---	---	---	---	---	206,826	---	---	206,826	1,224,819	---	---	1,431,645	---	---	17,291	1,448,936
Sauk River Watershed District	---	---	---	---	---	---	---	1,283,743	---	---	1,283,743	895,471	1,331,494	99,251	3,609,959	---	---	26,273	3,636,232
Shell Rock River Watershed District	---	---	---	---	---	---	---	3,091,098	---	---	3,091,098	1,069,326	---	---	4,160,424	---	---	---	4,160,424
South Washington Watershed District	---	---	---	---	---	---	---	943,594	---	---	943,594	1,484,046	630,000	219,756	3,277,396	---	---	---	3,277,396
Turtle Creek Watershed District	---	---	---	---	---	---	---	275,427	---	---	275,427	254,706	---	---	530,133	---	---	---	530,133
Two Rivers Watershed District	---	---	---	---	---	---	---	1,427,953	---	---	1,427,953	---	---	---	1,427,953	---	---	---	1,427,953
Upper Minnesota River Watershed District	---	---	---	---	---	---	---	4,447,184	---	---	4,447,184	---	---	---	4,447,184	---	---	165,733	4,612,917
Valley Branch Watershed District	---	---	---	---	---	---	---	1,037,646	---	---	1,037,646	---	---	---	1,037,646	---	---	---	1,037,646
Warroad Watershed District	---	---	---	---	---	---	---	35,890	---	---	35,890	---	---	---	35,890	---	---	---	35,890
Whitewater Joint Powers Board	---	---	---	---	---	---	---	108,330	---	---	108,330	---	---	---	108,330	---	---	---	108,330
Wild Rice Watershed District	---	---	---	---	---	---	---	1,967,334	---	---	1,967,334	---	---	---	1,967,334	---	---	37,570	2,004,904
Yellow Medicine River Watershed District	128,806	---	---	---	---	6,543	---	121,257	---	---	256,606	---	---	---	256,606	---	---	---	256,606
District Type Total	128,806	---	---	---	---	6,543	---	59,584,838	---	---	59,720,187	22,424,950	5,935,888	1,691,071	89,772,096	---	---	\$3,204,410	92,976,506
Watershed Management Organizations																			
Bassett Creek Water Management Commission	---	---	---	---	---	---	---	559,831	---	---	559,831	2,980,686	---	---	3,540,517	---	---	---	3,540,517
Black Dog Watershed Management Organization	---	---	---	---	---	---	---	120,297	---	---	120,297	---	---	---	120,297	---	---	---	120,297
Eagan - Inver Grove Heights Watershed Management Organization	---	---	---	---	---	---	---	18,325	---	---	18,325	---	---	---	18,325	---	---	---	18,325
Elm Creek Watershed Management Commission	---	---	---	---	---	---	---	279,285	---	---	279,285	252,642	---	---	531,927	---	---	---	531,927
Lower Mississippi River Watershed Management Organization	---	---	---	---	---	---	---	79,903	---	---	79,903	---	---	---	79,903	---	---	---	79,903
Middle Saint Croix Watershed Management Organization	---	---	---	---	---	---	---	282,029	---	---	282,029	---	---	---	282,029	---	---	---	282,029
Mississippi Headwaters Board	---	---	---	---	---	---	---	263,163	---	---	263,163	---	---	---	263,163	---	---	---	263,163
Mississippi Watershed Management Organization	---	---	---	---	---	---	---	7,396,633	---	---	7,396,633	648,381	---	---	8,045,014	---	---	---	8,045,014
Pioneer Sarah Creek Watershed Management Commission	---	---	---	---	---	---	---	100,311	---	---	100,311	14,409	---	---	114,720	---	---	---	114,720
Red River Watershed Management Board	1,466,699	---	---	---	---	---	---	---	---	---	1,466,699	694,764	---	---	2,161,463	---	---	---	2,161,463
Shingle Creek Watershed District Management Commission	---	---	---	---	---	---	---	371,190	---	---	371,190	456,936	---	---	828,126	---	---	---	828,126
Sunrise River Watershed Management Organization	2,475	---	---	---	---	---	---	20,955	1,781	---	25,211	---	---	---	25,211	---	---	---	25,211
Upper Rum River Water Management Organization	2,216	---	---	---	---	---	---	33,087	2,275	---	37,578	---	---	---	37,578	---	---	---	37,578

Table 7
Classification of Governmental Fund Expenditures
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type and Name of Special District	Current Expenditures											Other Financing Uses			Total Expenditures and 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		
																	Other Financing Uses	Enterprise Funds	Governmental Funds
Vadnais Lake Area Water Management Organization	---	---	---	---	---	---	---	474,059	---	---	474,059	213,086	---	---	687,145	---	---	---	687,145
West Mississippi Watershed Management Commission	---	---	---	---	---	---	---	147,195	---	---	147,195	264	---	---	147,459	---	---	---	147,459
District Type Total	1,471,390	---	---	---	---	---	---	10,146,263	---	4,056	11,621,709	5,261,168	---	---	16,882,877	---	---	---	16,882,877
State Totals	\$15,812,434		\$250,163,916		\$98,910,406		\$136,871,092		\$48,401,422		\$947,480,839		\$88,972,258		\$1,168,875,145		\$37,877,601		\$1,222,041,666
		\$69,359,374		\$26,445,745		\$157,812,537		\$141,900,160		\$1,803,753		\$113,122,837		\$19,299,211		\$1,199,974		\$14,088,946	

Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*							
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Airport Commissions														
Bemidji Regional Airport (Airport)	994,548	2,522,534	(1,527,986)	1,371,165	34,830	(191,651)	---	749,643	620,300	---	1,466,658	---	34,830	67,552
Chisholm-Hibbing Airport Authority (Airport Authority)	1,319,064	3,231,687	(1,912,623)	977,887	141,143	(1,075,879)	689,714	3,054,337	1,379,718	---	4,456,470	---	---	54,600
International Falls-Koochiching County Airport Commission dba: Falls International Airport (Airport Commission)	116,365	1,424,519	(1,308,154)	135,074	---	(1,173,080)	---	2,007,375	371,274	---	---	---	---	---
Lac qui Parle County Airport (Lac qui Parle Airport)	21,250	140,322	(119,072)	154,194	---	35,122	---	---	24,630	---	144,193	---	---	---
Metropolitan Airports Commission (Metropolitan Airports Commission)	338,932,000	324,526,000	14,406,000	87,850,000	62,238,000	40,018,000	---	3,388,949	194,392	---	223,098,000	429,081,000	62,238,000	695,367,000
District Type Total	341,383,227	331,845,062	9,538,165	90,488,320	62,413,973	37,612,512	689,714	9,200,304	2,590,314	---	229,165,321	429,081,000	62,272,830	695,489,152
Cable Commissions														
North Suburban Communications Commission (NSCC)	329,924	307,050	22,874	93,842	---	116,716	300,000	---	---	67,090	---	---	---	---
North Suburban Communications Commission (NSAC)	1,462,821	1,523,775	(60,954)	52,558	---	(8,396)	---	---	---	(67,090)	81,074	---	---	---
Northwest Suburbs Cable Commission (Northwest Suburbs Community Access Corporation)	34,352	5,135,775	(5,101,423)	---	---	(5,101,423)	---	---	---	(4,554,986)	358,539	---	---	---
District Type Total	1,827,097	6,966,600	(5,139,503)	146,400	---	(4,993,103)	300,000	---	---	(4,554,986)	439,613	---	---	---
Computing Consortiums														
Arrowhead Regional Computing Consortium (Arrowhead Regional Computing Consortium) [13]	1,500,304	1,496,957	3,347	11,561	---	14,908	---	---	---	---	33,509	---	---	---
Minnesota Counties Information Systems (MCIS)	1,619,333	2,512,890	(893,557)	7,511	---	(886,046)	---	---	2,338	---	72,578	---	---	---
Region V Computer Services Cooperative (Region V Computer Services Cooperative) [13]	1,747,802	1,787,558	(39,756)	8,927	---	(30,829)	---	---	---	---	9,939	---	---	---
District Type Total	4,867,439	5,797,405	(929,966)	27,999	---	(901,967)	---	---	2,338	---	116,026	---	---	---
Education Districts														
Technology and Information Educational Services (TIES Enterprise Fund) [13]	40,887,646	43,026,214	(2,138,568)	1,145	238,316	(2,375,739)	---	---	---	---	305,059	542,110	237,622	1,647,282
District Type Total	40,887,646	43,026,214	(2,138,568)	1,145	238,316	(2,375,739)	---	---	---	---	305,059	542,110	237,622	1,647,282
Health/Human Services														
Countryside Health Services (Public Health Service)	368,996	2,379,775	(2,010,779)	2,067,926	---	57,147	---	782,141	459,003	---	---	---	---	---
Inter-County Nursing Services (Inter-County Nursing Service)	564,222	1,012,116	(447,894)	446,095	---	(1,799)	---	208,267	165,534	---	---	---	---	---
Kanabec/Pine Community Health Services (Health)	1,682,793	4,202,752	(2,519,959)	2,960,846	1,135,227	(694,340)	626,809	1,229,609	1,091,394	---	---	---	---	---
Quin County Community Health Services (Quin County Community Health Services)	2,548	709,072	(706,524)	1,382,290	731,388	(55,622)	---	682,268	700,022	---	7,887	---	---	---

*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

**Net transfers are calculated by subtracting transfers in from transfers out.

Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*						Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
District Type Total	2,618,559	8,303,715	(5,685,156)	6,857,157	1,866,615	(694,614)	626,809	2,902,285	2,415,953	---	7,887	---	---	---
Hospital Districts														
Bigfork Valley Hospital (Northern Itasca Hospital District d/b/a/ Bigfork Valley Hospital)	23,169,031	23,314,972	(145,941)	598,930	547,558	(94,569)	358,750	---	---	---	---	---	547,558	590,000
Canby Community Hospital District 1 (Hospital) [30]	639,773	676,054	(36,281)	76,522	92,894	(52,653)	---	---	---	---	31,637	---	46,873	255,696
Cook Community Hospital District (Hospital)	13,194,817	13,481,122	(286,305)	1,328,864	211,810	830,749	1,244,277	---	---	---	2,787,082	1,785,463	114,237	410,275
Dawson (Johnson Memorial) Area Hospital District (Dawson Area Hospital District) [14]	17,460,564	15,659,641	1,800,923	531,013	115,197	2,216,739	324,280	---	---	---	1,225,316	---	101,098	214,225
Glacial Ridge Hospital District (Foundation) [14]	477,940	361,840	116,100	39,824	35,392	120,532	---	---	---	---	8,077,371	5,880,000	35,392	20,440
Glacial Ridge Hospital District (Glacial Ridge Health System) [14]	30,471,304	29,755,656	715,648	92,752	752,923	55,477	265,220	---	---	---	2,703,594	586,290	752,923	561,299
North Shore Hospital District (Cook County Hospital District)	14,270,723	14,968,431	(697,708)	846,888	95,728	53,452	800,000	---	8,718	---	11,839,840	4,818,437	95,728	---
Pelican Valley Health Center Hospital District (Pelican Valley Health Center) [14]	4,121,745	4,596,034	(474,289)	307,609	34,683	(201,363)	300,000	---	---	---	116,659	4,550,000	34,683	1,050,000
Perham Hospital District (Perham Hospital District) [14]	51,021,063	47,469,030	3,552,033	1,151,646	2,275,184	2,428,495	907,027	---	---	---	---	2,300,000	2,275,184	989,883
Roseau Area Hospital District (Hospital) [14]	---	28,031	(28,031)	5,522	---	(22,509)	---	---	---	---	---	---	---	---
District Type Total	154,826,960	150,310,811	4,516,149	4,979,570	4,161,369	5,334,350	4,199,554	---	8,718	---	26,781,499	19,920,190	4,003,676	4,091,818
Housing and Redevelopment Authorities														
Alexandria Housing and Redevelopment Authority (Capital Fund)	---	---	---	25,000	---	25,000	---	25,000	---	25,000	---	---	---	---
Alexandria Housing and Redevelopment Authority (Downpayment Assistance)	---	100	(100)	92	---	(8)	---	---	---	---	---	---	---	---
Alexandria Housing and Redevelopment Authority (Public Housing)	563,465	877,058	(313,593)	266,979	67,691	(114,305)	---	262,311	---	(25,000)	160,586	---	---	---
Alexandria Housing and Redevelopment Authority (Ross Grant)	---	70,677	(70,677)	70,677	---	---	---	70,677	---	---	---	---	---	---
Alexandria Housing and Redevelopment Authority (Tax Levy)	37,179	191,117	(153,938)	260,420	8,949	97,533	228,079	---	27,000	---	---	---	8,949	18,036
Alexandria Housing and Redevelopment Authority (Trails)	---	---	---	39,733	---	39,733	---	---	25,000	---	---	---	---	23,279
Austin/Mower County Home Ownership Fund (Austin/Mower County Homeownership Fund)	8,979	6,861	2,118	25,170	---	27,288	---	---	---	---	---	---	---	---
Bagley Housing and Redevelopment Authority (Low Rent Public Housing) [12]	128,336	221,851	(93,515)	37,883	---	(55,632)	---	37,725	---	---	11,078	---	---	---
Bagley Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Barnesville Housing and Redevelopment Authority (Low Rent Public Housing)	126,453	195,078	(68,625)	42,529	---	(26,096)	---	42,042	---	(14,077)	10,717	---	---	---

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating		Nonoperating		Supplemental Information*							Debt Service		
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Barnesville Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	741	(741)	---	---	(741)	---	---	---	14,077	---	---	---	---
Baudette Housing and Redevelopment Authority (Low Rent Public Housing)	75,532	129,694	(54,162)	28,375	---	(25,787)	---	26,332	---	(5,866)	12,909	---	---	---
Baudette Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	5,866	---	5,866	---	5,866	---	5,866	---	---	---	---
Bemidji Housing and Redevelopment Authority (Low Rent Public Housing) [13]	595,026	1,013,384	(418,358)	157,096	---	(261,262)	---	260,474	---	---	21,645	---	---	---
Bemidji Housing and Redevelopment Authority (Other State and Local) [13]	---	74,931	(74,931)	75,292	---	361	---	---	75,292	---	---	---	---	---
Bemidji Housing and Redevelopment Authority (Section 8) [13]	10,373	1,114,779	(1,104,406)	1,076,978	---	(27,428)	---	1,076,889	---	---	---	---	---	---
Benson Housing and Redevelopment Authority (Low Rent Public Housing)	361,599	672,919	(311,320)	107,337	---	(203,983)	---	107,214	---	---	---	---	---	---
Benson Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Big Stone County Housing and Redevelopment Authority (Low Rent Public Housing) [13]	203,561	435,775	(232,214)	103,149	---	(129,065)	---	103,088	---	(62,650)	8,030	---	---	---
Big Stone County Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	---	---	---	---	62,650	---	62,650	---	---	---	---
Big Stone County Housing and Redevelopment Authority (Housing Choice Vouchers) [13]	4,999	101,632	(96,633)	100,241	---	3,608	---	100,236	---	---	---	---	---	---
Big Stone County Housing and Redevelopment Authority (State/Local) [13]	4,325	18,903	(14,578)	85	---	(14,493)	---	---	---	---	---	---	---	---
Bluff Country Housing and Redevelopment Authority (Bluff Country Housing and Redevelopment Authority)	2,768	10,961	(8,193)	10,043	---	1,850	---	---	---	---	---	---	---	---
Bluff Country Housing and Redevelopment Authority (Bluff Country Housing and Redevelopment Authority Tax Increment District - Spring Grove)	1,959	19,598	(17,639)	17,627	---	(12)	17,627	---	---	---	---	---	---	---
Bluff Country Housing and Redevelopment Authority (Bluff Country Housing and Redevelopment Authority Vesterheim Manor)	77,733	85,877	(8,144)	---	2,172	(10,316)	---	---	---	---	---	---	2,172	---
Braham Housing and Redevelopment Authority (Low Rent Public Housing)	124,864	238,782	(113,918)	55,189	---	(58,729)	---	55,182	---	(35,603)	12,388	---	---	---
Braham Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	10,072	---	10,072	---	10,072	---	35,603	---	---	---	---
Breckenridge Housing and Redevelopment Authority (Breckenridge Park Manor)	268,718	538,575	(269,857)	197,788	---	(72,069)	---	438,000	---	---	494,695	---	---	---
Breckenridge Housing and Redevelopment Authority (Ridgeview Apartments)	83,398	77,035	6,363	88	18,974	(12,523)	---	---	---	---	15,436	4,262	18,574	22,276
Carlton Housing Authority (Public Housing) [12]	75,126	121,019	(45,893)	19,704	---	(26,189)	---	19,291	---	---	394,475	354,494	---	---
Cass Lake Housing and Redevelopment Authority (Low Rent Public Housing)	198,930	452,456	(253,526)	90,009	---	(163,517)	---	87,908	---	(50,308)	206,639	---	---	---
Cass Lake Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,970	(1,970)	---	---	(1,970)	---	---	---	50,308	---	---	---	---

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating		Nonoperating		Supplemental Information*							Debt Service		
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Chippewa County Housing and Redevelopment Authority (Housing Choice Vouchers Program)	---	452,957	(452,957)	509,630	---	56,673	---	509,629	---	---	---	---	---	---
Chippewa County Housing and Redevelopment Authority (State/Local)	831	58,494	(57,663)	61,204	---	3,541	---	---	61,162	---	---	---	---	---
Clarkfield Housing and Redevelopment Authority (Low Rent Public Housing)	124,061	217,265	(93,204)	71,060	---	(22,144)	---	70,800	---	(28,432)	28,760	---	---	---
Clarkfield Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	9,808	(9,808)	7,654	---	(2,154)	---	7,654	---	28,432	---	---	---	---
Clay County Housing and Redevelopment Authority (Clay County Housing and Redevelopment Authority)	1,085,897	4,923,959	(3,838,062)	3,609,734	17,399	(245,727)	---	2,792,483	786,992	---	111,613	---	17,399	203,440
Cloquet Housing and Redevelopment Authority (Bridges Program) [13]	---	51,099	(51,099)	52,299	---	1,200	---	---	52,299	---	---	---	---	---
Cloquet Housing and Redevelopment Authority (Public Housing) [13]	314,553	479,310	(164,757)	81,705	---	(83,052)	---	200,783	---	---	666,535	591,480	---	---
Cloquet Housing and Redevelopment Authority (Section 8 Housing Choice Voucher) [13]	10,640	612,815	(602,175)	604,042	---	1,867	---	604,042	---	---	---	---	---	---
Cook Housing and Redevelopment Authority (Capital Fund Program)	---	---	---	20,100	---	20,100	---	20,100	---	55,600	---	---	---	---
Cook Housing and Redevelopment Authority (Low Rent Public Housing)	459,445	494,280	(34,835)	110,934	1,845	74,254	---	110,739	---	(55,600)	137,937	---	---	---
Crosby Housing and Redevelopment Authority (Edgewood)	232,173	363,791	(131,618)	102,243	---	(29,375)	---	101,568	---	---	30,946	---	---	---
Crosby Housing and Redevelopment Authority (Public Housing)	203,207	379,243	(176,036)	60,774	24	(115,286)	---	60,774	---	---	25,837	---	---	---
Delano Economic Development Authority/Housing and Redevelopment Authority (Low Rent Public Housing)	155,450	244,992	(89,542)	36,559	1,012	(53,995)	---	36,266	---	(27,908)	262,645	243,400	952	3,048
Delano Economic Development Authority/Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	14,218	---	14,218	---	14,218	---	27,908	---	---	---	---
Detroit Lakes Housing and Redevelopment Authority (General Business Activity)	5,001	6,790	(1,789)	20	---	(1,769)	---	---	---	---	---	---	---	---
Detroit Lakes Housing and Redevelopment Authority (Section 8 Housing Choice Vouchers)	572,721	562,247	10,474	5	---	10,479	---	550,311	---	---	---	---	---	---
Detroit Lakes Housing and Redevelopment Authority (Low Rent Public Housing)	447,754	553,036	(105,282)	---	---	(105,282)	---	54,212	---	---	---	---	---	---
Duluth Housing and Redevelopment Authority (HUD Owned Housing) [14]	3,725,522	8,180,965	(4,455,443)	3,738,527	86,833	(803,749)	---	2,751,934	---	(5,863)	2,242,604	---	83,993	266,543
Duluth Housing and Redevelopment Authority (Other Housing Assistance) [14]	---	1,050,088	(1,050,088)	1,031,787	---	(18,301)	---	879,286	---	(18,756)	---	---	---	---
Duluth Housing and Redevelopment Authority (Other Owned Housing) [14]	317,377	601,951	(284,574)	148,576	---	(135,998)	---	---	---	(59,441)	---	---	---	---
Duluth Housing and Redevelopment Authority (Section 8 Housing Vouchers) [14]	20,792	8,287,339	(8,266,547)	8,271,240	---	4,693	---	8,271,240	---	(150,000)	---	---	---	---
Fairmont Housing and Redevelopment Authority (Low Rent Public Housing)	416,533	693,149	(276,616)	282,853	---	6,237	---	280,125	---	(74,304)	26,200	---	---	---

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information*														
	Operating			Nonoperating										Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Fairmont Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	59,774	---	59,774	---	59,774	---	74,304	---	---	---	---	
Gilbert Housing and Redevelopment Authority (Capital Fund Program) [13]	---	---	---	1,762	---	1,762	---	1,762	---	50,981	---	---	---	---	
Gilbert Housing and Redevelopment Authority (Low Rent Public Housing) [13]	200,567	332,912	(132,345)	31,357	---	(100,988)	---	27,872	---	(50,981)	78,857	---	---	---	
Glenwood Housing and Redevelopment Authority (Low Rent Public Housing)	120,336	219,377	(99,041)	67,503	---	(31,538)	---	55,736	11,188	(14,372)	23,126	---	---	---	
Glenwood Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	14,372	---	14,372	---	14,372	---	14,372	---	---	---	---	
Glenwood Housing and Redevelopment Authority (State/Local)	---	12,021	(12,021)	30,273	---	18,252	---	---	30,000	---	---	---	---	---	
Grand Rapids Housing and Redevelopment Authority (Low Rent Public Housing)	374,131	477,783	(103,652)	91,663	43,916	(55,905)	---	85,728	---	---	8,606	---	---	---	
Grand Rapids Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Grand Rapids Housing and Redevelopment Authority (State/Local)	---	5,391	(5,391)	1	---	(5,390)	---	---	---	---	---	---	---	---	
Grand Rapids Housing and Redevelopment Authority (Business Activities)	1,043,019	537,219	505,800	1,292	131,653	375,439	---	---	---	---	120,226	2,278,405	73,333	2,977,259	
Greenbush Housing and Redevelopment Authority (Capital Fund Program)	---	---	---	---	---	---	---	---	---	18,278	---	---	---	---	
Greenbush Housing and Redevelopment Authority (Low Rent Public Housing)	80,874	155,642	(74,768)	32,043	---	(42,725)	---	31,973	---	(18,278)	---	---	---	---	
Henning Housing and Redevelopment Authority (Housing and Redevelopment Authority) [12]	62,848	144,626	(81,778)	66,609	---	(15,169)	---	66,224	---	---	6,773	---	---	---	
Hibbing Housing and Redevelopment Authority (Housing and Redevelopment Authority)	806,295	2,216,305	(1,410,010)	1,044,888	---	(365,122)	---	919,410	---	---	129,573	129,681	---	---	
Houston Housing and Redevelopment Authority (Houston Housing and Redevelopment Authority)	125,904	196,951	(71,047)	84,120	6,201	6,872	---	---	---	---	17,702	---	---	---	
International Falls Housing and Redevelopment Authority (Low Rent Public Housing) [13]	306,224	446,104	(139,880)	63,115	---	(76,765)	---	62,369	---	(51,341)	7,782	---	---	---	
International Falls Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	10,807	---	10,807	---	10,807	---	51,341	---	---	---	---	
Itasca County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	277,919	2,007,937	(1,730,018)	1,640,012	---	(90,006)	124,783	1,387,831	124,783	---	240,391	199,225	---	---	
Jackson Housing and Redevelopment Authority (Low Rent Public Housing)	262,396	629,946	(367,550)	153,701	1,219	(215,068)	---	153,692	---	(8,621)	12,334	---	---	---	
Jackson Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,210	(1,210)	---	---	(1,210)	---	---	---	8,621	---	---	---	---	
Koochiching County Housing and Redevelopment Authority (Housing Choice Vouchers)	13,990	544,890	(530,900)	523,541	---	(7,359)	---	523,539	---	---	3,365	---	---	---	
Le Sueur Housing and Redevelopment Authority (General)	3,000	2,200	800	---	---	800	---	---	---	---	---	---	---	---	
Le Sueur Housing and Redevelopment Authority (Low Rent Public Housing)	160,382	309,583	(149,201)	94,132	3,555	(58,624)	---	92,480	---	(41,974)	34,529	---	---	---	

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Supplemental Information*														
	Operating			Nonoperating									Debt Service		
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Le Sueur Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,447	(1,447)	---	---	(1,447)	---	---	---	41,974	---	---	---	---	
Lincoln County Housing and Redevelopment Authority (Public Housing)	103,987	305,735	(201,748)	87,363	8,339	(122,724)	---	87,113	---	---	45,218	---	---	---	
Lincoln County Housing and Redevelopment Authority (Tyler Twin Homes Public Housing)	34,094	26,413	7,681	---	9,261	(1,580)	---	---	---	(5,000)	---	---	7,086	6,000	
Lindstrom Housing and Redevelopment Authority (Low Rent Public Housing)	108,803	199,685	(90,882)	52,456	917	(39,343)	---	52,089	---	(25,576)	17,128	---	---	---	
Lindstrom Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	25,576	---	25,576	---	25,576	---	25,576	---	---	---	---	
Litchfield Housing and Redevelopment Authority (Low Rent Public Housing)	203,617	364,650	(161,033)	102,984	348	(58,397)	---	102,788	---	(56,977)	22,712	---	---	---	
Litchfield Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	56,977	---	56,977	---	56,977	---	56,977	---	---	---	---	
Litchfield Housing and Redevelopment Authority (State/Local)	---	6,622	(6,622)	184,864	---	178,242	---	---	184,864	---	183,258	---	---	---	
Little Falls Housing and Redevelopment Authority (Low Rent Public Housing)	316,495	517,061	(200,566)	143,676	2,996	(59,886)	---	142,924	---	(21,581)	33,161	---	---	---	
Little Falls Housing and Redevelopment Authority (Public Housing Capital Fund)	---	744	(744)	---	---	(744)	---	---	---	21,581	---	---	---	---	
Long Prairie Housing and Redevelopment Authority (Low Rent Public Housing)	148,213	295,435	(147,222)	51,446	2,864	(98,640)	---	51,305	---	(68,921)	13,787	---	---	---	
Long Prairie Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,800	(1,800)	14,711	---	12,911	---	14,711	---	68,921	---	---	---	---	
Luverne Housing and Redevelopment Authority (Low Rent Public Housing Fund)	229,234	481,118	(251,884)	186,138	8,748	(74,494)	---	181,304	---	(118,476)	41,450	---	---	---	
Luverne Housing and Redevelopment Authority (Public Housing Capital Fund)	---	2,124	(2,124)	---	---	(2,124)	---	---	---	118,476	---	---	---	---	
Madison Housing and Redevelopment Authority (Low Rent Public Housing)	158,134	251,841	(93,707)	42,634	4,980	(56,053)	---	42,408	---	(31,492)	6,308	---	---	---	
Madison Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	31,492	---	31,492	---	31,492	---	31,492	---	---	---	---	
Melrose Housing and Redevelopment Authority (Low Rent Public Housing)	96,085	158,979	(62,894)	43,378	---	(19,516)	---	42,145	---	(16,721)	1,534	---	---	---	
Melrose Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	475	(475)	324	---	(151)	---	324	---	16,721	---	---	---	---	
Minneapolis Public Housing Authority/Housing and Redevelopment Authority (Minneapolis Public Housing Authority)	27,852,069	108,993,075	(81,141,006)	70,500,719	1,623,673	(12,263,960)	---	76,082,263	---	---	15,583,597	---	1,084,761	1,259,982	
Minneapolis-Saint Paul Housing Finance Board (Minneapolis/Saint Paul Housing Finance Board)	819,274	217,858	601,416	---	1,037,129	(435,713)	---	---	---	---	---	---	1,037,129	8,796,172	
Montevideo Housing and Redevelopment Authority (Low Rent Public Housing)	916,065	546,508	369,557	46,933	559,017	(142,527)	---	46,668	---	(43,351)	---	---	---	---	
Montevideo Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	13,930	---	13,930	---	13,930	---	43,351	---	---	---	---	

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	Operating			Nonoperating									Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Morris Housing and Redevelopment Authority (Low Rent Public Housing)	179,079	369,839	(190,760)	99,832	---	(90,928)	---	99,829	---	(58,969)	1,582	---	---	---
Morris Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	4,928	(4,928)	---	---	(4,928)	---	---	---	95,971	---	---	---	---
Morris Housing and Redevelopment Authority (Rental Registration)	22,081	34,393	(12,312)	---	---	(12,312)	---	---	---	(25,993)	---	---	---	---
Morris Housing and Redevelopment Authority (Business Activities)	---	28,109	(28,109)	---	---	(28,109)	---	---	---	(11,009)	796,245	788,632	---	---
Mountain Lake Housing and Redevelopment Authority (Low Rent Public Housing)	159,774	260,657	(100,883)	58,070	899	(43,712)	---	57,890	---	(40,064)	209	---	---	---
Mountain Lake Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	5,699	(5,699)	1,626	---	(4,073)	---	1,626	---	40,064	---	---	---	---
New Richland Housing and Redevelopment Authority (Low Rent Public Housing)	111,248	202,791	(91,543)	37,227	---	(54,316)	---	36,961	---	---	13,891	---	---	---
New Richland Housing and Redevelopment Authority (Public Housing Capital Fund)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
North Mankato Housing and Redevelopment Authority (Low Rent Public Housing) [13]	257,919	440,126	(182,207)	112,716	1,836	(71,327)	---	110,479	---	(89,011)	26,750	---	---	---
North Mankato Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	3,414	(3,414)	---	---	(3,414)	---	---	---	89,011	---	---	---	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (General Housing) [13]	573,054	869,550	(296,496)	622,868	4,108	322,264	544,273	---	69,872	---	285,864	---	2,959	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Otterkill)	226,699	160,029	66,670	1,338	18,569	49,439	---	---	---	---	50,669	---	6,247	46,222
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Public Housing) [13]	404,149	782,333	(378,184)	221,575	---	(156,609)	---	219,988	---	---	74,680	---	---	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Section 8) [13]	38,435	4,503,683	(4,465,248)	4,596,915	---	131,667	---	4,595,029	---	---	822	---	---	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority (Summerfield Place) [13]	4,629,231	3,717,759	911,472	42,735	1,260,953	(306,746)	---	---	---	---	389,908	---	1,253,953	300,000
Otter Tail County Housing and Redevelopment Authority (Low Rent Public Housing)	24,027	123,301	(99,274)	53,502	3,924	(49,696)	---	53,491	---	---	8,936	---	61	---
Otter Tail County Housing and Redevelopment Authority (MHFA Home Investment Partnerships Program)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Otter Tail County Housing and Redevelopment Authority (MHFA Owner Occupied Rehabilitation Project)	---	59,899	(59,899)	60,077	---	178	---	---	60,071	---	---	---	---	---
Otter Tail County Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Otter Tail County Housing and Redevelopment Authority (Section 8 Voucher Program)	1,800	611,391	(609,591)	533,186	---	(76,405)	---	533,150	---	(78,701)	---	---	---	---
Otter Tail County Housing and Redevelopment Authority (Tax Levy Fund)	464,447	389,183	75,264	21,975	---	97,239	448,852	---	20,959	78,701	---	---	---	---
Pequot Lakes Housing and Redevelopment Authority (Low Rent Public Housing)	99,845	153,118	(53,273)	41,111	---	(12,162)	---	41,065	---	(19,970)	2,423	---	---	---

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Pequot Lakes Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	569	(569)	3,469	---	2,900	---	3,469	---	19,970	---	---	---	---
Pequot Lakes Housing and Redevelopment Authority (Rent Supplements Rental Housing for Lower Income Families)	150,126	208,194	(58,068)	148,484	3,051	87,365	---	127,379	19,939	---	7,338	---	3,051	50,622
Pequot Lakes Housing and Redevelopment Authority (Westgrove Homes)	108,150	40,712	67,438	8	31,120	36,326	---	---	---	---	---	---	31,120	50,000
Perham Housing and Redevelopment Authority (Low Rent Public Housing)	136,373	238,328	(101,955)	53,808	---	(48,147)	---	53,661	---	(14,515)	14,732	---	---	---
Perham Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,972	(1,972)	5,896	---	3,924	---	5,896	---	14,515	---	---	---	---
Perham Housing and Redevelopment Authority (State/Local)	8,300	1,471	6,829	16,756	---	23,585	---	---	16,664	---	9,322	113	---	---
Pine City Housing and Redevelopment Authority (Low Rent Public Housing) [12]	126,768	194,433	(67,665)	37,812	761	(30,614)	---	37,796	---	(26,132)	1,108	---	---	---
Pine City Housing and Redevelopment Authority (Public Housing Capital Fund Program) [12]	---	936	(936)	20,124	---	19,188	---	20,124	---	26,132	---	---	---	---
Pine County Housing and Redevelopment Authority (Housing and Redevelopment Authority)	105,024	235,130	(130,106)	190,490	---	60,384	---	141,639	---	---	82,799	---	---	---
Pine River Housing and Redevelopment Authority (Low Rent Public Housing)	159,237	302,589	(143,352)	96,537	2,994	(49,809)	---	96,297	---	(56,401)	46,764	---	---	---
Pine River Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	2,442	(2,442)	---	---	(2,442)	---	---	---	56,401	---	---	---	---
Pine River Housing and Redevelopment Authority (State/Local)	124,067	270,154	(146,087)	91,155	9,951	(64,883)	---	---	87,302	---	20,480	---	---	---
Pipestone Housing and Redevelopment Authority (Low Rent Public Housing) [14]	325,061	744,162	(419,101)	172,484	167	(246,784)	---	171,131	---	---	31,911	---	---	---
Pipestone Housing and Redevelopment Authority (Section 8 Rental Voucher Program) [14]	926	117,821	(116,895)	123,129	---	6,234	---	123,118	---	---	---	---	---	---
Princeton Housing and Redevelopment Authority (Low Rent Public Housing) [13]	164,027	278,696	(114,669)	49,033	---	(65,636)	---	47,248	---	(32,921)	49,995	---	---	---
Princeton Housing and Redevelopment Authority (Public Housing Capital Fund Program) [13]	---	---	---	32,921	---	32,921	---	32,921	---	32,921	---	---	---	---
Public Housing Agency of the City of Saint Paul (Public Housing Agency) [12]	20,613,194	83,021,546	(62,408,352)	52,666,485	---	(9,741,867)	---	52,435,802	---	---	10,267,543	---	---	---
Red Lake Falls Housing and Redevelopment Authority (Low Rent Public Housing) [12]	81,542	146,049	(64,507)	79,310	16,414	(1,611)	---	42,026	37,284	(222,607)	40,981	---	---	---
Red Lake Falls Housing and Redevelopment Authority (Public Housing Capital Fund) [12]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Red Lake Falls Housing and Redevelopment Authority (Section 8) [12]	96,904	160,350	(63,446)	67,222	---	3,776	---	65,651	---	---	16,857	---	---	---
Red Lake Falls Housing and Redevelopment Authority (State/Local) [12]	---	---	---	---	---	---	---	---	---	222,607	---	---	---	---
Red Wing Housing and Redevelopment Authority (Community Development Block Grants/Small Cities Program)	93,243	69,578	23,665	364,516	---	388,181	---	362,421	---	---	---	---	---	---

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Red Wing Housing and Redevelopment Authority (Housing Choice Vouchers)	324	880,439	(880,115)	828,678	---	(51,437)	---	828,631	---	(42,173)	---	---	---	---
Red Wing Housing and Redevelopment Authority (Low Rent Public Housing)	659,018	865,716	(206,698)	75,818	122,468	(253,348)	---	75,431	---	(123,483)	704,857	---	---	---
Red Wing Housing and Redevelopment Authority (Multifamily Housing Service Coordinators)	---	90,605	(90,605)	93,824	---	3,219	---	69,656	24,168	---	---	---	---	---
Red Wing Housing and Redevelopment Authority (N/C S/R Section 8 Programs)	422,155	695,227	(273,072)	381,127	41,688	66,367	---	380,989	---	---	21,154	---	41,688	190,000
Red Wing Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	79,922	---	79,922	---	79,922	---	123,483	---	---	---	---
Red Wing Housing and Redevelopment Authority (Shelter Plus Care)	---	68,081	(68,081)	45,272	---	(22,809)	---	45,272	---	(22,809)	---	---	---	---
Red Wing Housing and Redevelopment Authority (State / Local)	336,192	586,058	(249,866)	377,696	68,314	59,516	---	---	376,371	78,347	41,183	---	---	7,660
Redwood Falls Housing and Redevelopment Authority (Capital Funds)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Redwood Falls Housing and Redevelopment Authority (Low Rent Public Housing)	369,531	122,092	247,439	500	---	247,939	---	229,801	---	(188,411)	249,248	---	---	---
Saint James Housing and Redevelopment Authority (Low Rent Public Housing)	224,146	527,052	(302,906)	175,326	---	(127,580)	---	163,445	---	(99,030)	11,552	---	---	---
Saint James Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	4,381	(4,381)	26,123	---	21,742	---	26,123	---	99,030	---	---	---	---
Sleepy Eye Housing and Redevelopment Authority (Low Rent Public Housing) [14]	187,137	276,950	(89,813)	39,857	---	(49,956)	---	39,603	---	(37,608)	987	---	---	---
Sleepy Eye Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	1,428	(1,428)	6,000	---	4,572	---	6,000	---	37,608	---	---	---	---
Sleepy Eye Housing and Redevelopment Authority (State/Local) [14]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (Amberfield)	2,472,641	2,154,017	318,624	520,116	1,501,649	(662,909)	---	---	---	---	51,666	---	1,180,521	4,755
South Central Minnesota Multi-County Housing and Redevelopment Authority (FSS Admin)	---	36,266	(36,266)	38,806	---	2,540	---	38,806	---	---	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (General Activities)	---	9,896	(9,896)	7,003	---	(2,893)	---	---	---	---	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (HUD Housing Vouchers Admin)	---	425,709	(425,709)	422,430	---	(3,279)	---	413,314	---	---	9,863	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (MHFA, RAP Admin)	---	15,219	(15,219)	15,750	---	531	---	---	15,750	---	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (MHFA, RAP, HAP)	---	80,006	(80,006)	79,756	---	(250)	---	---	79,756	---	---	---	---	---
South Central Minnesota Multi-County Housing and Redevelopment Authority (Section 8 Voucher Program)	---	3,005,864	(3,005,864)	3,006,756	---	892	---	3,006,733	---	---	---	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Low Rent Public Housing)	370,951	785,785	(414,834)	194,910	11,695	(231,619)	---	194,434	---	(74,083)	18,848	---	---	---

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Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Capital Fund Program)	---	9,907	(9,907)	33,393	---	23,486	---	33,393	---	74,083	---	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Housing Choice Vouchers)	15,372	1,805,759	(1,790,387)	1,760,508	---	(29,879)	---	1,760,494	---	---	---	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (Other Federal Program 1)	---	80,482	(80,482)	553,656	473,174	---	---	---	553,656	---	---	---	---	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority (State/Local)	2,473,843	2,157,271	316,572	906,358	786,478	436,452	---	---	705,702	---	618,855	6,584,989	480,120	6,436,548
Staples Housing and Redevelopment Authority (Low Rent Public Housing)	207,479	385,328	(177,849)	85,755	---	(92,094)	---	84,353	---	(52,953)	41,789	---	---	---
Staples Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	1,408	(1,408)	---	---	(1,408)	---	---	---	52,953	---	---	---	---
Thief River Falls Housing and Redevelopment Authority (Low Rent Public Housing)	304,451	415,437	(110,986)	89,848	956	(22,094)	---	79,244	---	(74,679)	26,335	---	---	---
Thief River Falls Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	2,575	(2,575)	---	---	(2,575)	---	---	---	74,679	---	---	---	---
Todd County Housing and Redevelopment Authority (Housing Choice Vouchers)	---	638,038	(638,038)	666,322	---	28,284	---	666,043	---	---	---	---	---	---
Todd County Housing and Redevelopment Authority (Low Rent Public Housing)	52,530	126,440	(73,910)	35,778	---	(38,132)	---	35,623	---	(16,136)	8,371	---	---	---
Todd County Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	2,443	(2,443)	6,908	---	4,465	---	6,908	---	16,136	---	---	---	---
Tracy Housing and Redevelopment Authority (Low Rent Public Housing)	217,269	397,056	(179,787)	107,710	---	(72,077)	---	107,670	---	(65,399)	2,731	---	---	---
Tracy Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	4,971	(4,971)	8,000	---	3,029	---	8,000	---	65,399	---	---	---	---
Two Harbors Housing and Redevelopment Authority (Low Rent Public Housing) [14]	182,326	422,562	(240,236)	81,567	---	(158,669)	---	81,326	---	(98,337)	191,654	155,358	---	---
Two Harbors Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	2,926	(2,926)	13,481	---	10,555	---	13,481	---	98,337	---	---	---	---
Virginia Housing and Redevelopment Authority (Virginia Housing and Redevelopment Authority) [12]	2,277,379	5,665,561	(3,388,182)	4,170,798	1,039,854	(257,238)	---	3,377,486	---	(23,375)	134,621	---	970,329	1,244,804
Walker Housing and Redevelopment Authority (Low Rent Public Housing) [14]	121,525	190,436	(68,911)	72,946	2,350	1,685	---	72,718	---	---	3,191	---	---	---
Walker Housing and Redevelopment Authority (Public Housing Capital Fund Program) [14]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Warren Housing and Redevelopment Authority (Housing and Redevelopment Authority) [14]	250,018	536,475	(286,457)	134,899	295	(151,853)	---	134,062	---	---	95,253	---	---	---
Warroad Housing and Redevelopment Authority (Low Rent Public Housing)	79,216	128,080	(48,864)	29,461	---	(19,403)	---	29,109	---	(18,386)	3,148	---	---	---
Warroad Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	---	---	784	---	784	---	784	---	18,386	---	---	---	---
Waseca Housing and Redevelopment Authority (Capital Fund Program)	257,017	404,578	(147,561)	48,857	---	(98,704)	---	48,295	---	(44,647)	2,133	---	---	---
Waseca Housing and Redevelopment Authority (Low Rent Public Housing)	---	2,554	(2,554)	20,187	---	17,633	---	20,187	---	44,647	---	---	---	---

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Table 8
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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*						Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Willmar Housing and Redevelopment Authority (Housing and Redevelopment) [13]	34,713	10,976	23,737	12,282	2,085	33,934	---	---	---	---	---	---	2,085	22,593
Windom Housing and Redevelopment Authority (Low Rent Public Housing)	363,962	641,634	(277,672)	141,734	---	(135,938)	---	140,286	---	(29,717)	273,036	---	---	---
Windom Housing and Redevelopment Authority (Public Housing Capital Fund Program)	---	4,312	(4,312)	---	---	(4,312)	---	---	---	29,717	---	---	---	---
Windom Housing and Redevelopment Authority (State/Local)	---	30,132	(30,132)	600,000	---	569,868	---	---	600,000	---	903,967	303,967	---	---
Winona Housing and Redevelopment Authority (Capital Funds) [12]	---	42,665	(42,665)	42,665	---	---	---	42,665	---	---	---	---	---	---
Winona Housing and Redevelopment Authority (COCC) [12]	347,770	331,032	16,738	224	99	16,863	---	---	---	---	3,185	---	99	2,875
Winona Housing and Redevelopment Authority (Local Programs) [12]	19,645	10,380	9,265	4,579	3,703	10,141	---	---	---	---	519	---	3,703	3,605
Winona Housing and Redevelopment Authority (Public Housing) [12]	1,089,817	2,077,062	(987,245)	436,160	3,680	(554,765)	79,084	434,897	---	---	48,171	---	---	---
Winona Housing and Redevelopment Authority (Section 8) [12]	---	732,653	(732,653)	710,716	---	(21,937)	---	710,634	---	---	---	---	---	---
Worthington Housing and Redevelopment Authority (Worthington Housing and Redevelopment Authority)	1,129,892	2,414,955	(1,285,063)	1,218,694	250,797	(317,166)	106,899	1,218,694	---	---	451,310	331,784	247,396	126,781
Yellow Medicine County Housing and Redevelopment Authority (Housing Choice Vouchers)	804	212,046	(211,242)	240,993	---	29,751	---	240,992	---	---	---	---	---	---
Yellow Medicine County Housing and Redevelopment Authority (State/Local)	752	72,200	(71,448)	57,805	---	(13,643)	---	---	57,613	---	---	---	---	---
District Type Total	89,821,840	284,853,477	(195,031,637)	176,668,282	9,313,747	(27,677,102)	1,549,597	175,036,298	4,103,687	(437,481)	37,672,528	11,965,790	6,557,680	22,062,500
Joint Powers														
Minnesota Counties Intergovernmental Trust (Building Repair/Technology Replacement)	---	69,459	(69,459)	99,140	---	29,681	---	---	---	(273,392)	341,032	---	---	---
Minnesota Counties Intergovernmental Trust (GASB 68 (Pension))	---	149,835	(149,835)	12,017	---	(137,818)	---	---	---	---	---	---	---	---
Minnesota Counties Intergovernmental Trust (Property / Casualty)	16,617,083	12,484,842	4,132,241	1,795,721	641,854	5,286,108	---	---	---	136,696	---	---	---	---
Minnesota Counties Intergovernmental Trust (Workers' Compensation)	15,911,355	14,779,490	1,131,865	3,269,936	1,355,716	3,046,085	---	---	---	136,696	---	---	---	---
District Type Total	32,528,438	27,483,626	5,044,812	5,176,814	1,997,570	8,224,056	---	---	---	---	341,032	---	---	---
Lake Improvement Districts														
Union - Lake Sarah Lake Improvement District (Union Lake Sarah Improvement District)	---	15,183	(15,183)	20,304	---	5,121	---	---	---	---	---	---	16	---
District Type Total	---	15,183	(15,183)	20,304	---	5,121	---	---	---	---	---	---	16	---

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Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*						Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Library Districts														
Southeast Library System (Southeast Library System) [13]	---	158,383	(158,383)	157,227	---	(1,156)	---	---	157,186	---	---	---	---	---
Southeastern Libraries Cooperating (Library) [13]	1,216,158	2,786,246	(1,570,088)	1,501,979	---	(68,109)	---	---	1,485,201	---	34,945	---	---	---
District Type Total	1,216,158	2,944,629	(1,728,471)	1,659,206	---	(69,265)	---	---	1,642,387	---	34,945	---	---	---
Mental Health/Family Services Collaboratives														
Cass County/Leech Lake Reservation Children's Initiative (Cass County/Leech Lake Reservation Children's Initiative)	90,563	235,248	(144,685)	172,556	---	27,871	---	164,721	---	---	---	---	---	---
Saint Paul Children's Collaborative (St Paul Children's Collaborative)	752,343	608,677	143,666	4,755	---	148,421	---	---	---	---	---	---	---	---
District Type Total	842,906	843,925	(1,019)	177,311	---	176,292	---	164,721	---	#Error	---	---	---	---
Port Authorities														
Duluth Seaway Port Authority (Operations) [12]	3,539,189	4,466,973	(927,784)	1,134,197	104,560	101,853	985,505	4,981,725	1,836,222	---	11,882,243	1,773,339	104,560	1,947,042
District Type Total	3,539,189	4,466,973	(927,784)	1,134,197	104,560	101,853	985,505	4,981,725	1,836,222	---	11,882,243	1,773,339	104,560	1,947,042
Power Agencies														
Minnesota Municipal Power Agency (Minnesota Municipal Power Agency)	111,285,445	92,457,609	18,827,836	4,405,201	11,546,887	11,686,150	---	---	---	---	---	74,599,637	12,445,119	10,466,533
Northern Minnesota Municipal Power Agency (Northern Municipal Power Agency)	66,780,186	57,471,289	9,308,897	---	9,308,897	---	---	---	---	---	9,330,936	22,375,000	9,308,897	46,435,000
Southern Minnesota Municipal Power Agency (Southern Minnesota Municipal Power Agency)	235,715,851	183,868,803	51,847,048	2,822,347	45,718,181	8,951,214	---	---	182,910	---	33,789,849	---	10,340,579	55,695,000
Western Minnesota Municipal Power Agency (Western Minnesota Municipal Power Agency)	94,336,215	64,257,003	30,079,212	15,004,789	35,150,128	9,933,873	---	---	---	---	75,337,151	---	28,620,301	11,795,000
District Type Total	508,117,697	398,054,704	110,062,993	22,232,337	101,724,093	30,571,237	---	---	182,910	---	118,457,936	96,974,637	60,714,896	124,391,533
Public Safety Authorities														
Arrowhead Emergency Medical Services Association (Arrowhead Emergency Medical Services Association) [13]	343,133	812,543	(469,410)	501,301	---	31,891	---	---	501,301	---	10,558	---	---	---
Cloquet Area Fire District (Cloquet Area Fire District)	1,581,658	4,960,895	(3,379,237)	2,346,530	---	(1,032,707)	2,135,026	---	92,034	---	176,235	113,583	---	37,861
Greater Northwest Emergency Medical Services, Inc. (Greater Northwest Emergency Medical Services) [13]	245,670	271,171	(25,501)	---	---	(25,501)	---	---	---	---	---	---	---	---
Lower Saint Croix Valley Fire Protection District (Fire Protection)	160,790	583,393	(422,603)	558,636	75,332	60,701	---	---	---	---	68,408	765,000	75,332	886,197
Northwestern Minnesota Juvenile Center (Northwestern Minnesota Juvenile Center)	4,945,086	6,836,383	(1,891,297)	139,039	4,000	(1,756,258)	---	123,754	4,421	---	20,318	---	---	---

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District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*							
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
South Central Minnesota Emergency Medical Services Joint Powers (South Central Minnesota Emergency Medical Services Joint Powers Board) [13]	44,884	267,211	(222,327)	199,020	---	(23,307)	---	---	199,020	---	---	---	---	---
Tri-County Community Corrections (Tri-County Community Corrections)	2,238,134	10,224,507	(7,986,373)	6,657,390	---	(1,328,983)	---	142,943	1,133,660	---	255,827	---	---	---
West Central Minnesota Emergency Medical Services Corporation (Emergency Medical Services) [13]	---	309,819	(309,819)	311,737	---	1,918	---	81,949	199,484	---	---	---	---	---
District Type Total	9,559,355	24,265,922	(14,706,567)	10,713,653	79,332	(4,072,246)	2,135,026	348,646	2,129,920	#Error	531,346	878,583	75,332	924,058
Recreation Authorities														
Three Rivers Park District (Baker National Golf Course)	2,131,978	2,275,167	(143,189)	7,878	---	(135,311)	---	---	---	---	26,719	---	---	---
Three Rivers Park District (Eagle Lake Golf Course)	880,598	1,089,403	(208,805)	346,139	26,852	110,482	341,040	---	---	---	---	---	26,852	285,000
Three Rivers Park District (Hyland Ski and Snowboard Area)	3,943,245	4,622,840	(679,595)	100,253	189,126	(768,468)	---	---	11,678	---	1,884,787	---	167,189	---
District Type Total	6,955,821	7,987,410	(1,031,589)	454,270	215,978	(793,297)	341,040	---	11,678	---	1,911,506	---	194,041	285,000
Regional Development Commissions														
Metropolitan Council (Bus)	73,337,000	473,879,000	(400,542,000)	257,559,000	2,048,000	(145,031,000)	---	67,248,026	229,678,843	(26,015,000)	79,175,000	---	---	---
Metropolitan Council (Commuter Rail)	2,259,000	27,936,000	(25,677,000)	15,943,000	---	(9,734,000)	---	---	15,849,000	(99,000)	2,860,000	---	---	---
Metropolitan Council (Environmental Services)	214,924,000	220,827,000	(5,903,000)	52,002,000	53,747,000	(7,648,000)	---	---	6,523,000	(1,108,000)	122,373,000	179,873,000	26,983,000	181,783,000
Metropolitan Council (Light Rail)	24,231,000	166,678,000	(142,447,000)	50,069,000	---	(92,378,000)	---	11,264,672	20,781,829	(4,240,000)	116,034,000	2,448,000	---	11,500,000
Metropolitan Council (Metropolitan Housing and Redevelopment Authority)	1,116,000	69,417,000	(68,301,000)	66,837,000	---	(1,464,000)	---	2,801,789	8,133,927	---	---	---	---	---
District Type Total	315,867,000	958,737,000	(642,870,000)	442,410,000	55,795,000	(256,255,000)	---	81,314,487	280,966,599	(31,462,000)	320,442,000	182,321,000	26,983,000	193,283,000
Rural Water Systems														
Albertville - Hanover - Saint Michael Joint Powers Water Board (Water Fund)	2,001,193	1,584,228	416,965	639,543	67,094	989,414	---	---	---	---	---	---	67,094	685,000
Kittson-Marshall Rural Water System (Kittson-Marshall Rural Water System)	173,960	194,915	(20,955)	4,963	1,558	(17,550)	---	---	---	---	---	---	1,558	7,000
Lincoln-Pipestone Rural Water System (Water)	5,296,578	6,736,561	(1,439,983)	1,601,880	1,354,509	(1,192,612)	---	694,046	---	---	9,464,644	18,338,000	1,069,758	1,796,810
Marshall-Polk Rural Water System (Marshall and Polk Rural Water System)	1,008,916	1,179,377	(170,461)	75,501	33,688	(128,648)	---	---	---	---	67,076	---	33,688	200,000
Red Rock Rural Water System (Rural Water)	1,639,468	2,154,376	(514,908)	3,202	4,878	(516,584)	---	---	---	---	104,898	21,473	4,614	44,208
District Type Total	10,120,115	11,849,457	(1,729,342)	2,325,089	1,461,727	(865,980)	---	694,046	---	---	9,636,618	18,359,473	1,176,712	2,733,018
Sanitation Districts														
Alexandria Lake Area Sanitary District (Sanitary Sewer District)	5,665,819	5,387,093	278,726	1,855,309	950,760	1,183,275	---	---	---	---	1,786,286	---	931,768	1,771,000

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	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Annandale - Maple Lake - Howard Lake Wastewater Commission (Sewer)	1,822,156	1,145,920	676,236	16,451	1,308,021	(615,334)	---	---	---	---	---	---	---	---
Banning Junction Area Water and Sanitary Sewer District (Water and Sewer)	63,924	76,473	(12,549)	37,008	6,875	17,584	---	---	---	---	---	---	6,875	25,515
Blomkest - Svea Sewer Board (Sewer)	50,366	108,500	(58,134)	735	---	(57,399)	---	---	---	---	---	---	---	---
Cedar Lake Area Water and Sanitary Sewer District (Cedar Lake Area Water and Sanitary Sewer District)	289,365	718,308	(428,943)	188,480	18,994	(259,457)	---	---	---	---	---	---	11,024	174,785
Central Iron Range Regional Sanitary District (Sanitary Sewer District)	1,280,957	1,340,631	(59,674)	1,893	178,222	(236,003)	---	---	2,050,671	---	3,790,359	1,275,000	167,722	252,637
Chisago Lakes Joint Sewage Treatment Commission (Sewer)	2,046,918	1,888,510	158,408	35,145	173,917	19,636	---	---	---	---	89,657	---	179,810	868,000
Coleraine-Bovey-Taconite Joint Wastewater Commission (Coleraine-Bovey-Taconite Wastewater)	284,764	331,241	(46,477)	113	7,200	(53,564)	---	---	---	---	7,200	---	---	---
Delft Sanitary District (Delft Sanitary Sewer District)	17,470	12,587	4,883	415	---	5,298	---	---	---	---	---	---	---	---
Dover, Eyota, Saint Charles Area Sanitary District (Dover Eyota St. Charles Sanitary District)	734,639	769,388	(34,749)	9,215	44,379	(69,913)	---	---	---	---	153,667	---	44,379	166,000
Duluth/North Shore Sanitary District (Duluth/North Shore Sanitary District)	884,947	1,092,530	(207,583)	17,398	258,849	(449,034)	734	---	---	---	---	---	54,687	408,000
East Koochiching Sanitation District (Sewer)	411,102	851,820	(440,718)	16,337	128,417	(552,798)	---	---	---	---	---	---	---	---
Farwell-Kensington Sanitary District (Garbage)	40,371	35,647	4,724	---	---	4,724	---	---	---	---	---	---	---	---
Farwell-Kensington Sanitary District (Sewer)	77,766	146,218	(68,452)	29,187	22,783	(62,048)	25,193	---	83	---	---	362,000	22,783	362,000
Farwell-Kensington Sanitary District (Water)	109,314	128,305	(18,991)	38,001	44,360	(25,350)	33,269	---	83	---	---	---	44,360	15,000
Garrison, Kathio, West Mille Lacs Lake Sanitary Sewer District (Sewer)	693,539	1,048,322	(354,783)	508,864	233,796	(79,715)	400,218	---	218	---	17,069	---	156,002	2,338,995
GEM Sanitation District (Sewer Fund)	89,910	97,600	(7,690)	26,034	811	17,533	---	---	---	---	---	---	---	25,000
Knife River-Larsmont Sanitary District (Sewer)	177,755	268,563	(90,808)	94	6,396	(97,110)	---	---	---	---	---	---	6,396	46,000
Lake Washington Sanitary District (Sanitary Sewer)	434,126	1,021,225	(587,099)	463,288	208,500	(332,311)	126,559	---	179	---	96,239	---	214,389	879,767
Leota Sanitary District (Leota Sanitary District)	41,925	54,150	(12,225)	207	1,386	(13,404)	---	---	---	---	---	---	1,386	14,000
Minnesota River Valley Utilities Commission (Public Utilities Commission)	1,791,703	1,010,109	781,594	---	---	781,594	---	---	---	---	---	---	---	---
Moose Lake-Windemere Area Sanitary Sewer District (Sewer)	360,490	339,655	20,835	92,321	---	113,156	86,226	---	458	---	402,209	---	---	---
North Koochiching Area Sanitary District (North Koochiching Sewer)	1,681,319	1,781,726	(100,407)	2,656	233,854	(331,605)	---	---	8,780	---	8,780	14,281	233,854	263,000
Pike Lake Area Wastewater Collection System (PLAWCS) (Pike Lake Area Wastewater Collection System)	378,739	448,492	(69,753)	3,942	---	(65,811)	---	---	105	---	206,003	---	---	---
Plainview-Elgin Sanitary District (Plainview-Elgin Sanitary District)	927,627	908,133	19,494	16,122	85,464	(49,848)	---	---	---	---	---	---	85,464	315,000
Rich Prairie Sewer and Water District (Rich Prairie Sewer and Water District)	903,547	718,240	185,307	10,445	156,408	39,344	---	---	---	---	9,849	---	156,408	170,000

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**Net transfers are calculated by subtracting transfers in from transfers out.

Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*							
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Serpant Lake Sanitary Sewer District (Sewer Fund)	347,434	456,679	(109,245)	9,468	---	(99,777)	---	---	---	---	22,089	---	---	---
Southeast Minnesota Recyclers' Exchange (Southeast Minnesota Recyclers' Exchange) [0]	981,788	939,952	41,836	---	---	41,836	---	---	---	---	---	---	---	---
Springsteel Island Sewer District (Sanitary District)	108,760	119,163	(10,403)	20,599	8,996	1,200	---	---	---	---	---	---	8,996	58,000
Tower and Breitung Wastewater Board (Tower-Breitung Wastewater Board)	227,038	294,254	(67,216)	3,135	3,410	(67,491)	---	---	---	---	26,620	---	3,410	48,715
Tri-City Joint Sewers Board (Sewer Fund)	316,954	419,700	(102,746)	1,750	---	(100,996)	---	---	---	---	---	---	---	---
Western Lake Superior Sanitary District (Western Lake Superior Sanitary District)	36,190,268	34,360,782	1,829,486	1,680,484	840,497	2,669,473	1,100,263	1,657,067	---	---	10,220,918	9,087,003	840,497	8,917,766
District Type Total	59,432,800	58,319,916	1,112,884	5,085,096	4,922,295	1,275,685	1,772,462	1,657,067	2,060,577	---	16,836,945	10,738,284	3,170,210	17,119,180
Service Cooperatives														
Central Minnesota Educational Research and Development Council (Central Minnesota Education Research and Development Council)	5,781,709	5,767,135	14,574	3,819	14,255	4,138	---	---	---	---	56,559	---	14,255	43,817
Lakes Country Service Cooperative (Cooperative Resources, Inc. Purchasing Services) [13]	---	---	---	---	---	---	---	---	---	283,020	---	---	---	---
Lakes Country Service Cooperative (Food Hub Purchasing) [13]	105,796	111,990	(6,194)	---	---	(6,194)	---	---	---	---	---	---	---	---
Lakes Country Service Cooperative (Insurance) [13]	36,483,713	37,825,353	(1,341,640)	17,569	---	(1,324,071)	---	---	---	---	---	---	---	---
Lakes Country Service Cooperative (Lakes Country Service Cooperative Purchasing Services) [13]	1,099,878	1,181,997	(82,119)	---	---	(82,119)	---	---	---	(3,168)	---	---	---	---
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Purchasing) [13]	375,031	322,404	52,627	---	---	52,627	---	---	---	(2,533)	---	---	---	---
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Administration) [13]	35,223	35,353	(130)	---	---	(130)	---	---	---	(130)	---	---	---	---
Lakes Country Service Cooperative (North Dakota Educators Service Cooperative Insurance) [13]	838	73	765	---	---	765	---	---	---	765	---	---	---	---
National Joint Powers Alliance (Cooperative Purchasing) [13]	29,453,577	14,557,816	14,895,761	---	145,160	14,750,601	---	---	---	8,286,676	---	---	---	---
National Joint Powers Alliance (Risk Management) [13]	26,938,738	27,388,059	(449,321)	---	39,479	(488,800)	---	---	---	---	---	---	---	---
Northeast Service Cooperative (City, County and Other Governmental Agencies Pool Fund) [13]	38,203,426	38,242,752	(39,326)	8,072	---	(31,254)	---	---	---	---	---	---	---	---
Northeast Service Cooperative (School Pool) [13]	28,085,089	29,694,841	(1,609,752)	16,610	---	(1,593,142)	---	---	---	---	---	---	---	---
South Central Service Cooperative (Incurred but Not Paid Reserves - City, County, and Other Governmental Agency-Insurance Pool)	20,390,649	18,554,820	1,835,829	2,516	---	1,838,345	---	---	---	---	---	---	---	---
South Central Service Cooperative (Incurred But Not Paid Reserves - School Pool)	56,403,935	55,411,191	992,744	6,415	---	999,159	---	---	---	---	---	---	---	---
Southeast Service Cooperative (Member Services) [13]	2,027,243	2,989,924	(962,681)	365	3,178	(965,494)	---	1,097,575	151,601	(668,967)	28,630	---	---	---
Southeast Service Cooperative (Risk Management Pool) [13]	65,103,777	67,050,450	(1,946,673)	20,339	---	(1,926,334)	---	---	---	668,967	---	---	---	---

*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

**Net transfers are calculated by subtracting transfers in from transfers out.

Table 8
Public Service Enterprises - Analysis of All Enterprise Operations
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

District Type/ Name of Special District (Enterprise Fund) [Footnotes]	Operating			Nonoperating			Supplemental Information*						Debt Service	
	Revenues	Expenses	Income/ (Loss)	Revenues	Expenses	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Southwest - West Central Service Cooperative (Elementary Secondary Vocational [ESV] Computing Region IV) [13]	1,115,506	1,115,376	130	1,500	---	1,630	---	---	---	---	1,922	---	---	---
Southwest - West Central Service Cooperative (Insurance Pool) [13]	88,945,575	87,403,094	1,542,481	148,405	---	1,690,886	---	---	---	---	---	---	---	---
District Type Total	400,549,703	387,652,628	12,897,075	225,610	202,072	12,920,613	---	1,097,575	151,601	8,564,630	87,111	---	14,255	43,817
Solid Waste Commissions/Boards														
East Central Solid Waste Commission (Solid Waste)	6,238,995	5,488,549	750,446	137,611	61,512	826,545	---	---	64,071	---	805,827	---	---	---
PrairieLand Solid Waste Board (PrairieLand Solid Waste Management Board)	1,837,344	1,919,485	(82,141)	89,863	1,300	6,422	---	---	---	---	224,211	---	---	---
Tri-County Solid Waste Commission (Tri-County Solid Waste Commission)	1,076	282,818	(281,742)	276,422	---	(5,320)	---	---	126,640	---	---	---	---	---
District Type Total	8,077,415	7,690,852	386,563	503,896	62,812	827,647	---	---	190,711	---	1,030,038	---	---	---
Transit Commissions														
Faribault-Martin County Transit Board (Faribault/Martin County Transit Board)	124,071	1,098,697	(974,626)	1,365,096	---	390,470	---	---	---	---	29,487	---	---	---
Rainbow Rider Transit Board (Rainbow Rider)	616,990	3,086,150	(2,469,160)	2,378,456	---	(90,704)	---	---	2,091,700	---	251,431	---	---	---
District Type Total	741,061	4,184,847	(3,443,786)	3,743,552	---	299,766	---	---	2,091,700	---	280,918	---	---	---
Watershed Districts														
Clearwater River Watershed District (Clearwater Harbor Maintenance)	46,303	136,485	(90,182)	230	---	(89,952)	---	---	---	---	---	---	---	---
Clearwater River Watershed District (Hidden River Maintenance)	22,627	87,419	(64,792)	90	---	(64,702)	---	---	---	---	---	---	---	---
Clearwater River Watershed District (Rest-A-While Maintenance)	6,311	9,315	(3,004)	11	---	(2,993)	---	---	---	---	---	---	---	---
Clearwater River Watershed District (Wandering Pond Maintenance)	8,371	6,518	1,853	128	---	1,981	---	---	---	---	---	---	---	---
District Type Total	83,612	239,737	(156,125)	459	---	(155,666)	---	---	---	---	---	---	---	---
Watershed Management Organizations														
Otter Tail Lake Water Management District (Sewer)	273,395	306,549	(33,154)	13,623	---	(19,531)	---	---	---	---	---	---	---	---
District Type Total	273,395	306,549	(33,154)	13,623	---	(19,531)	---	---	---	---	---	---	---	---
State Totals	\$1,994,137,433		(\$732,009,209)		\$244,559,459		\$12,599,707		\$300,385,315		\$775,960,571		\$165,504,830	
		\$2,726,146,642		\$775,044,290		(\$201,524,378)		\$277,397,154		(\$27,889,837)		\$772,554,406		\$1,064,017,400

*These columns provide supplemental information to the totals in the nonoperating revenues and expenses categories. There may be additional sources and uses that are not included in the detail.

**Net transfers are calculated by subtracting transfers in from transfers out.

ENTERPRISE FUND FOOTNOTES

- [0] Information is taken from a cash receipts and disbursements statement.
- [12] The enterprise fund fiscal year-end is March 31st.
- [13] The enterprise fund fiscal year-end is June 30th.
- [14] The enterprise fund fiscal year-end is September 30th.
- [30] The enterprise fund fiscal year-end is April 30th.

Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

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
Airport Commissions											
Bemidji Regional Airport	---	---	---	---	1,065,000	---	---	1,065,000	---	23,916	---
Chisholm-Hibbing Airport Authority	---	---	---	---	---	---	---	---	---	9,404,655	---
Metropolitan Airports Commission	---	---	---	---	---	1,499,640,000	---	1,499,640,000	951,875,000	88,454,000	---
Thief River Falls Regional Airport Authority	---	---	---	---	---	1,066,666	---	1,066,666	---	70,090	---
District Type Total	---	---	---	---	1,065,000	1,500,706,666	---	1,501,771,666	951,875,000	97,952,661	---
Education Districts											
6009 - Saint Croix River Education District	---	---	---	---	---	---	---	---	---	1,421,507	---
6012 - Zumbro Education District	---	---	---	---	---	---	---	---	---	860,000	---
6027 - Minnesota Valley Education District	---	---	---	---	---	---	---	---	---	---	1,097,081
6049 - River Bend Education District	---	---	---	---	---	---	---	---	---	2,177,969	---
6051 - Goodhue County Education District	---	---	---	---	---	---	---	---	---	13,113,448	---
6383 - Benton-Stearns Education District	---	---	---	---	---	---	---	---	---	883,192	---
Technology and Information Educational Services	---	---	---	---	---	---	---	---	---	5,590,532	2,283,321
District Type Total	---	---	---	---	---	---	---	---	---	24,046,648	3,380,402
Health/Human Services											
Horizon Community Health Board	---	---	---	---	---	---	---	---	---	125,842	---
Human Services of Faribault and Martin Counties	---	---	---	---	---	---	---	---	---	11,945	---
Region 4 South Mental Health Consortium	---	---	---	---	---	---	---	---	---	75,648	---
Southwest Health and Human Services	---	---	---	---	---	---	---	---	---	405,119	---
District Type Total	---	---	---	---	---	---	---	---	---	618,554	---
Hospital Districts											
Bigfork Valley Hospital	---	---	---	---	---	13,510,000	---	13,510,000	---	---	---
Canby Community Hospital District 1	---	---	---	---	---	2,911,890	---	2,911,890	---	---	---
Cook Community Hospital District	---	---	---	---	---	---	---	---	---	6,330,942	---
Dawson (Johnson Memorial) Area Hospital District	---	---	---	---	---	---	---	---	---	3,482,168	---
East Lake Clinic District	---	---	---	---	---	---	---	---	---	97,900	---
Glacial Ridge Hospital District	---	---	---	---	---	---	---	---	---	21,223,298	---
North Shore Hospital District	---	---	---	---	---	14,700,937	---	14,700,937	---	---	---
Pelican Valley Health Center Hospital District	---	---	---	---	---	---	---	---	---	4,550,000	---
Perham Hospital District	---	---	---	---	---	43,439,684	---	43,439,684	---	326,831	---
District Type Total	---	---	---	---	---	74,562,511	---	74,562,511	---	36,011,139	---

Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

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				
Housing and Redevelopment Authorities											
Alexandria Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	371,755	---
Bluff Country Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	781,587	---
Breckenridge Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	296,734	---
Canby Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	1,116,512	---
Carlton Housing Authority	---	---	---	---	---	---	---	---	---	354,494	---
Clay County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	5,765,721	---
Cloquet Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	591,480	---
Delano Economic Development Authority/Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	269,125	---
Duluth Housing and Redevelopment Authority	---	---	254,374	---	---	---	---	254,374	---	3,038,918	---
Grand Rapids Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	2,278,405	---
Hibbing Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	349,681	---
Itasca County Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	622,915	---
Jackson Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	600,000	---
Lincoln County Housing and Redevelopment Authority	---	---	---	---	209,000	---	---	209,000	---	---	---
Minneapolis Public Housing Authority/Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	43,387,342	---
Minneapolis-Saint Paul Housing Finance Board	---	---	---	---	---	26,603,242	---	26,603,242	---	---	---
Morris Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	788,632	---
Northwest Minnesota Multi-County Housing and Redevelopment Authority	---	---	---	---	---	24,035,000	---	24,035,000	24,035,000	460,858	---
Pequot Lakes Housing and Redevelopment Authority	---	---	---	---	1,045,000	---	104,783	1,149,783	---	496,338	---
Perham Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	420,271	---
Public Housing Agency of the City of Saint Paul	---	---	---	---	---	---	---	---	---	2,925,000	---
Red Lake Falls Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	168,450	---
Red Wing Housing and Redevelopment Authority	---	---	---	---	1,260,000	---	---	1,260,000	1,260,000	3,218,688	---
South Central Minnesota Multi-County Housing and Redevelopment Authority	---	---	---	---	---	19,620,000	---	19,620,000	---	26,539	---
Southeastern Minnesota Multi-County Housing and Redevelopment Authority	4,770,000	---	2,933,269	---	2,220,000	794,199	---	10,717,468	---	6,471,900	---
Staples Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	825,000	---

Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

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				
Two Harbors Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	155,358	---
Virginia Housing and Redevelopment Authority	---	---	---	---	---	15,700,000	---	15,700,000	---	3,552,423	---
Willmar Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	207,004	---
Windom Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	303,967	---
Winona Housing and Redevelopment Authority	---	---	---	---	---	---	---	---	---	91,052	---
Worthington Housing and Redevelopment Authority	---	---	---	---	---	3,817,836	---	3,817,836	---	2,815,697	---
District Type Total	4,770,000	---	3,187,643	---	4,734,000	90,570,277	104,783	103,366,703	25,295,000	82,751,846	---
Lake Improvement Districts											
Little McDonald - Paul - Kerbs Lake Improvement District	---	---	---	---	---	---	---	---	---	89,500	---
District Type Total	---	---	---	---	---	---	---	---	---	89,500	---
Law Enforcement - Special Districts											
South Lake Minnetonka Police Department	---	---	---	---	2,565,000	---	---	2,565,000	2,565,000	---	---
District Type Total	---	---	---	---	2,565,000	---	---	2,565,000	2,565,000	---	---
Mental Health/Family Services Collaboratives											
Crow Wing County Family Services Collaborative	---	---	---	---	---	---	---	---	---	---	59,362
District Type Total	---	---	---	---	---	---	---	---	---	---	59,362
Port Authorities											
Duluth Seaway Port Authority	---	---	---	156,709	---	---	---	156,709	---	1,760,466	---
District Type Total	---	---	---	156,709	---	---	---	156,709	---	1,760,466	---
Power Agencies											
Minnesota Municipal Power Agency	---	---	---	---	---	316,475,040	---	316,475,040	---	19,910,496	---
Northern Minnesota Municipal Power Agency	---	---	---	---	---	184,685,000	---	184,685,000	---	---	---
Southern Minnesota Municipal Power Agency	---	---	---	---	---	796,645,000	---	796,645,000	---	---	35,000,000
Western Minnesota Municipal Power Agency	---	---	---	---	---	551,255,000	---	551,255,000	---	---	---
District Type Total	---	---	---	---	---	1,849,060,040	---	1,849,060,040	---	19,910,496	35,000,000
Public Safety Authorities											
Cloquet Area Fire District	---	---	---	---	---	---	---	---	---	75,722	---
Dakota Communications Center	---	---	---	---	---	---	---	---	---	522,700	---
Excelsior Fire District	---	---	---	---	---	---	---	---	---	3,431,631	---

Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

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				
Lower Saint Croix Valley Fire Protection District	---	---	---	---	---	765,000	---	765,000	---	768,591	---
Prairie Lakes Youth Programs	---	---	---	---	---	---	---	---	---	107,332	---
Southeastern Minnesota Emergency Medical Services Joint Powers Board	---	---	---	---	---	---	---	---	---	2,944	---
West Metro Fire - Rescue District	---	---	---	---	---	---	---	---	---	1,049,620	---
District Type Total	---	---	---	---	---	765,000	---	765,000	---	5,958,540	---
Recreation Authorities											
Three Rivers Park District	59,755,000	---	---	---	8,350,000	---	---	68,105,000	25,165,000	2,370,000	---
District Type Total	59,755,000	---	---	---	8,350,000	---	---	68,105,000	25,165,000	2,370,000	---
Regional Development Commissions											
East Central Regional Development Commission	---	---	---	---	---	---	---	---	---	6,166	63,348
Metropolitan Council	865,765,000	---	---	---	---	---	---	865,765,000	367,690,000	585,023,000	---
Regional Development Commission 5	---	---	---	---	---	---	---	---	---	534,339	---
Southwest Regional Development Commission	---	---	---	---	---	---	---	---	---	629,926	---
District Type Total	865,765,000	---	---	---	---	---	---	865,765,000	367,690,000	586,193,431	63,348
Regional Railroad Authorities											
Minnesota Valley Regional Rail Authority	---	---	---	---	---	---	---	---	---	4,136,849	---
District Type Total	---	---	---	---	---	---	---	---	---	4,136,849	---
Rural Water Systems											
Albertville - Hanover - Saint Michael Joint Powers Water Board	---	---	---	---	---	2,595,000	---	2,595,000	---	---	---
Kittson-Marshall Rural Water System	---	---	---	---	49,000	---	---	49,000	---	---	---
Lincoln-Pipestone Rural Water System	---	---	---	---	48,946,000	---	---	48,946,000	---	---	---
Marshall-Polk Rural Water System	---	---	---	---	1,655,000	---	---	1,655,000	1,655,000	---	---
Red Rock Rural Water System	---	---	---	---	16,438,833	---	---	16,438,833	---	64,368	---
District Type Total	---	---	---	---	67,088,833	2,595,000	---	69,683,833	1,655,000	64,368	---
Sanitation Districts											
Alexandria Lake Area Sanitary District	27,035,000	---	---	---	---	---	---	27,035,000	15,365,000	3,096,784	---
Banning Junction Area Water and Sanitary Sewer District	---	---	---	196,434	---	---	---	196,434	---	---	---
Cedar Lake Area Water and Sanitary Sewer District	1,060,000	---	---	530,930	---	---	---	1,590,930	---	---	---
Central Iron Range Regional Sanitary District	---	---	---	---	---	---	---	---	---	8,761,000	---

Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

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				
Chisago Lakes Joint Sewage Treatment Commission	---	---	---	---	---	---	---	---	---	8,218,279	---
Cross Lake Area Water and Sanitary Sewer District	---	---	---	155,000	---	---	---	155,000	---	949,925	---
Delft Sanitary District	---	---	---	---	---	---	---	---	---	30,900	---
Dover, Eyota, Saint Charles Area Sanitary District	---	---	---	---	---	---	---	---	---	1,771,000	---
Duluth/North Shore Sanitary District	2,590,453	---	---	---	---	---	---	2,590,453	---	3,049,058	---
Farwell-Kensington Sanitary District	---	---	---	---	1,471,000	---	---	1,471,000	---	---	---
Garrison, Kathio, West Mille Lacs Lake Sanitary Sewer District	---	---	---	---	5,508,000	---	---	5,508,000	---	1,676,649	---
Knife River-Larsmont Sanitary District	---	---	---	---	---	---	---	---	---	442,212	---
Lake Washington Sanitary District	---	---	---	---	6,460,000	---	---	6,460,000	---	2,092,390	---
Leota Sanitary District	---	---	---	---	---	---	---	---	---	74,000	---
Metropolitan Mosquito Control District	---	---	---	---	---	---	---	---	---	1,226,883	---
North Koochiching Area Sanitary District	---	---	---	---	---	---	---	---	---	8,052,597	---
North Shore Sanitary Sewer District	---	---	---	---	---	---	---	---	---	167,145	---
Plainview-Elgin Sanitary District	---	---	---	---	3,900,000	---	---	3,900,000	---	---	---
Rich Prairie Sewer and Water District	---	---	---	---	3,795,000	---	---	3,795,000	---	---	---
Shorewood Park Sanitary District	---	---	---	---	---	---	---	---	---	15,625	---
Springsteel Island Sewer District	79,000	---	---	---	---	---	---	79,000	---	484,000	---
Tower and Breitung Wastewater Board	---	---	---	---	---	---	---	---	---	150,879	---
Western Lake Superior Sanitary District	16,570,000	---	---	---	---	---	---	16,570,000	16,570,000	33,415,388	---
District Type Total	47,334,453	---	---	882,364	21,134,000	---	---	69,350,817	31,935,000	73,674,714	---
Service Cooperatives											
Central Minnesota Educational Research and Development Council	---	---	---	---	---	---	---	---	---	251,837	---
Itasca Area Collaborative	---	---	---	---	---	---	---	---	---	252,107	---
Lakes Country Service Cooperative	---	---	---	---	---	---	---	---	---	3,300,000	---
Northeast Service Cooperative	---	---	---	---	---	---	---	---	---	18,157,879	---
District Type Total	---	---	---	---	---	---	---	---	---	21,961,823	---
Soil and Water Conservation Districts											
Anoka Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	251,796	---
Carlton Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	33,667	---
North Saint Louis Soil and Water Conservation District	---	---	---	---	---	---	---	---	---	22,685	---
SWCD Technical Service Area 7 Southeast	---	---	---	---	---	---	---	---	---	28,200	---

Table 9
Total Outstanding Indebtedness of the Governmental and Enterprise Funds
for the Fiscal Years Ending Between July 1, 2016 and June 30, 2017

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				
District Type Total	---	---	---	---	---	---	---	---	---	336,348	---
Transit Commissions											
Counties Transit Improvement Board	---	---	---	---	---	---	---	---	---	83,605,000	---
Minnesota Valley Transit Association	---	---	---	---	---	4,960,000	---	4,960,000	---	---	---
Saint Cloud Metropolitan Transit Commission	---	---	---	---	---	5,850,000	---	5,850,000	---	---	---
Southwest Metro Transit Commission	---	---	---	---	---	---	---	---	---	3,731,773	---
District Type Total	---	---	---	---	---	10,810,000	---	10,810,000	---	87,336,773	---
Watershed Districts											
Buffalo-Red River Watershed District	---	---	---	108,000	---	---	---	108,000	---	---	108,000
Capitol Region Watershed District	3,765,000	---	---	---	---	---	---	3,765,000	---	309,282	---
Heron Lake Watershed District	---	---	---	---	---	---	---	---	---	592,201	486,570
High Island Creek Watershed District	---	---	---	350,000	---	---	---	350,000	---	---	---
Middle Fork Crow River Watershed District	---	---	---	---	---	---	420,000	420,000	---	---	---
Middle-Snake-Tamarac Rivers Watershed District	536,000	---	---	---	---	---	---	536,000	---	---	---
Minnehaha Creek Watershed District	---	---	---	---	---	---	---	---	---	29,291,835	---
North Fork Crow River Watershed District	---	---	---	---	---	---	---	---	---	1,055,411	---
Pelican River Watershed District	---	---	---	---	---	---	---	---	---	110,243	---
Prior Lake-Spring Lake Watershed District	810,000	---	---	---	---	---	---	810,000	---	---	---
Ramsey-Washington Metro Watershed District	4,912,690	---	---	---	---	---	---	4,912,690	---	685,000	---
Rice Creek Watershed District	---	---	---	---	---	---	---	---	---	398,439	---
Sauk River Watershed District	---	---	---	---	---	---	---	---	---	3,103,981	---
South Washington Watershed District	7,045,000	---	---	---	---	---	---	7,045,000	---	---	---
District Type Total	17,068,690	---	---	458,000	---	---	420,000	17,946,690	---	35,546,392	594,570
State Totals	\$994,693,143		\$3,187,643		\$104,936,833		\$524,783		\$1,406,180,000		\$39,097,682
		\$---		\$1,497,073		\$3,529,069,494		\$4,633,908,969		\$1,080,720,548	

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