STATE OF MINNESOTA

Office of the State Auditor

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State Auditor

Minnesota City Finances

2013 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

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

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

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

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

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Revenues, Expenditures, and Debt of Minnesota Cities

For the Year Ended December 31, 2013

February 5, 2015

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State of Minnesota

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 853 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2013.[1] Minnesota cities are required to submit annual financial reports to the Office of the State Auditor pursuant to Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698.

The data tables presented in this report are divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The first section of the report provides an overview of all cities and compares cities over and under 2,500 in population. The second section of the report presents a detailed overview of the financial operations of cities over 2,500 in population (large cities). The third section provides a detailed overview of the financial operations of cities under 2,500 in population (small cities).[2]

Following the overviews, Tables 6 and 7 present a summary of the activities in the governmental funds of all cities. Tables 8 through 11 present a summary of the governmental funds of cities over 2,500 in population. Tables 12 through 14 present a summary of the governmental funds of cities under 2,500 in population.[3] Tables 15 through 17 present the data by individual city.

Table 18 lists the bonded and other long-term debt outstanding as of December 31, 2013, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 19 and 20 present an analysis of the 2012 and 2013 unrestricted fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 19 details the actual unrestricted fund balances and a comparison to 2013 total current expenditures, by city. Table 20 presents the fund balance data sorted by unrestricted fund balance as a percent of total current expenditures.

[1]The report provides information on all 853 of Minnesota cities. Three cities (Dundee, Jeffers, and Woodstock) failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698. Failure to comply with these reporting requirements results in the Office of the State Auditor not certifying a city as eligible to receive Local Government Aid (LGA).

[2]City classifications are designated based on the decennial census. This report uses the class designations based on the 2010 census population figures. Cities over 2,500 in population are designated as first, second, third, and fourth class based on their population. All cities under 2,500 in population are designated as fifth class cities.

[3]Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

Starting in fiscal year 2011, cities using a modified accrual basis of accounting and reporting on a generally accepted accounting principles (GAAP) basis were required to implement the Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement 54 defines the classifications of fund balance based on the focus of the constraints placed on the use of current fund balance. The Statement also identifies the governmental fund type definitions.[4]

Under GASB Statement 54, cities using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that fall under the following classifications: *nonspendable, restricted, committed, assigned, and unassigned*. (Previously the classifications were *reserved, unreserved designated, and unreserved undesignated*.) The *committed, assigned, and unassigned* classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. Cities using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. An analysis of unrestricted fund balance for cities using a cash basis of accounting is therefore not appropriate, and is not provided. Appendix A provides a more detailed discussion of fund balances.

Table 21 shows municipal enterprises by city. Minnesota cities operate many types of public service enterprises. These enterprises furnish a variety of services and operate wholly or primarily with revenues derived from the sale of goods or services.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the website at: http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools.

Accounting Difference for Cities Over and Under 2,500 in Population

For cities in Minnesota, the classification as over or under 2,500 in population helps to determine the type of governmental accounting to which they must adhere. All cities over 2,500 in population must have a financial statement in compliance with generally accepted accounting principles (GAAP), which is a modified accrual basis of accounting. The modified accrual basis of accounting recognizes an economic transaction or event as revenues in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

Cities under 2,500 in population may opt to use a cash basis of accounting. In 2013, 342 of the 628 small cities (54.5 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

[4]For a more detailed discussion of GASB 54, please see Office of the State Auditor's Statement of Position on the topic, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled $4.83 billion in 2013. This represents an increase of 0.2 percent over 2012 revenues. Total revenues of cities over 2,500 in population increased 0.4 percent, and revenues of cities under 2,500 in population decreased 1.5 percent (pg. 5).

- Total expenditures of the governmental funds for all cities totaled $5.38 billion in 2013. This represents a decrease of 0.3 percent from 2012. Total expenditures of cities over 2,500 in population increased 0.1 percent, while total expenditures for cities under 2,500 in population decreased 4.1 percent (pg. 5).

- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 22.9 percent of total expenditures, and public safety accounted for 27.2 percent. For small cities, streets and highways accounted for 22.2 percent of total expenditures, and public safety accounted for 22.1 percent (pg. 5).

- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2013, small cities carried long-term debt of $1.19 billion, or $3,104 per capita, compared to $8.10 billion, or $1,988 per capita, for large cities (pg. 6).

- In 2013, unrestricted fund balances as a percent of current expenditures averaged 45.5 percent for large cities, compared to 96.3 percent for small cities (pg. 6).

Current Trends - Cities Over and Under 2,500 in Population

- In 2013, cities over 2,500 in population, or large cities, had total governmental revenues of $4.39 billion. This represents an increase of 0.4 percent over 2012 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.0 percent of all large city revenues. Cities over 2,500 in population expended $4.88 billion from governmental funds to provide city services. This represents an increase of 0.1 percent over 2012 total governmental expenditures (pgs. 11-12).

- In 2013, cities under 2,500 in population, or small cities, had total governmental revenues of $433.8 million to finance city services. This represents a decrease of 1.5 percent from 2012. Cities under 2,500 in population expended $504.3 million from governmental funds to provide city services. This represents a decrease of 4.1 percent from 2012 total governmental expenditures (pgs. 18-19).

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2004 to 2013, an examination of city finances shows that, when adjusted for inflation,[5] 2013 revenue levels are below 2004 levels and decreased by 9.9 percent over that period of time (pg. 7).

- Between 2004 and 2013, actual revenues derived from property taxes grew 68.4 percent, compared to an increase of 2.3 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues shows uneven trends over the ten-year period; federal grants increased 16.5 percent, state grants decreased 1.5 percent, and local grants increased 8.2 percent. When revenues are adjusted for inflation, the ten-year period shows a 25.8 percent increase in property tax revenues, while intergovernmental revenues decreased 23.6 percent (pg. 7).

- The proportion of total revenues derived from property taxes grew from 29.1 percent in 2004 to 40.6 percent in 2013. During this same time frame, revenues derived from intergovernmental sources decreased from 28.3 percent of total revenues to 24.0 percent (pg. 7).

Governmental Expenditures

- Actual total city expenditures grew from $4.78 billion in 2004 to $5.38 billion in 2013. This represents an increase of 12.7 percent. Over the ten-year period of 2004 to 2013, an examination of city finances shows that, when adjusted for inflation, 2013 expenditure levels are below 2004 levels and decreased 15.8 percent over the ten-year period (pg. 9).

- Over the ten-year period, when adjusted for inflation, total current expenditures increased 1.0 percent, capital outlays declined 37.3 percent, and debt service decreased 32.5 percent (pg. 10).

[5]"Adjusted for inflation" and "constant dollars" refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2004 as the base year (N.I.P.A. Table 1.1.9, January 2015).

Comparison and Overview

2013 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled $4.83 billion in 2013. This represents an increase of 0.2 percent over 2012 revenues. Total revenues of cities over 2,500 in population increased 0.4 percent, and revenues of cities under 2,500 in population decreased 1.5 percent.

There are two central differences between cities over and under 2,500 in population as to how they fund services. Cities under 2,500 in population (small cities) are much more dependent on intergovernmental revenues than cities over 2,500 (large cities). In 2013, intergovernmental revenues accounted for 36.7 percent of total revenues for small cities, compared to 22.8 percent for large cities. Among all cities, intergovernmental revenues accounted for 24.0 percent of total revenues.

The second difference is the reliance on tax revenues. Because large cities receive a much smaller portion of their revenues from intergovernmental sources, they more commonly utilize tax revenue streams such as tax increments, franchise, lodging, and local sales taxes. As a whole, 2013 tax revenue from all sources accounted for 51.8 percent of large city revenues, compared to 37.9 percent of small city revenues. Property taxes accounted for 41.1 percent of large city revenues, compared to 35.5 percent for small cities.

On a per capita basis, large cities had total revenues of $1,078, and small cities had total revenues of $1,129.

Expenditures

Total expenditures of the governmental funds for all cities totaled $5.38 billion in 2013. This represents a decrease of 0.3 percent from 2012. Total expenditures of cities over 2,500 in population increased 0.1 percent, while total expenditures for cities under 2,500 in population decreased 4.1 percent.

The spending priorities of cities under 2,500 in population differ from those of cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (16.3 percent) and less to culture and recreation (7.7 percent) than cities over 2,500 (10.5 percent and 12.9 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 22.9 percent of total expenditures, and public safety accounted for 27.2 percent. For small cities, streets and highways accounted for 22.2 percent of total expenditures, and public safety accounted for 22.1 percent.

Long-Term Debt

Another area where small and large cities (under and over 2,500 in population) differ is in the amount of debt per capita. Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2013, small cities carried long-term debt of $1.19 billion, or $3,104 per capita, compared to $8.10 billion, or $1,988 per capita, for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects such as wastewater treatment facilities and water and sewer line replacement are spread across fewer people.

Unrestricted Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unrestricted fund balances. Small cities maintain significantly higher fund balances than large cities. In 2013, unrestricted fund balances as a percent of current expenditures averaged 45.5 percent for large cities, compared to 96.3 percent for small cities.

Among the 287 small cities that reported a fund balance in 2013, 140 (48.8 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Among the 225 large cities, 27 cities (12.0 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2013, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -77.4 percent in Biwabik to 538.7 percent in Harris. Among large cities, the range was from 6.6 percent in Two Harbors to 336.0 percent in Bayport.

The Office of the State Auditor recommends that at year-end, or other key times of the year, local governments that rely significantly on property tax revenues maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures. If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

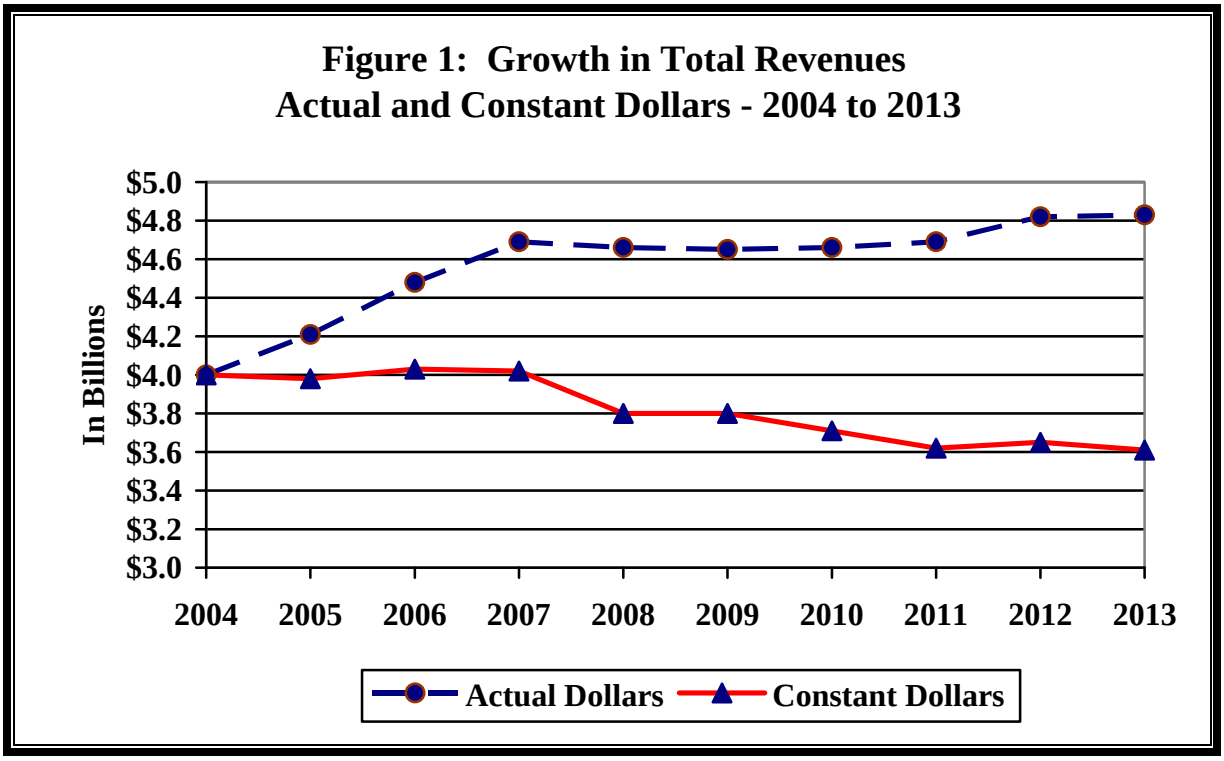
The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level. The Office of the State Auditor's Statement of Position on Fund balance can be found on our website at the following link:
Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54

Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2004 to 2013, an examination of city finances shows that, when adjusted for inflation,[6] 2013 revenue levels are below 2004 levels and decreased by 9.9 percent over that period of time.

An examination of city revenues from 2004 to 2013 shows that, in actual dollars, revenues grew from $4.0 billion in 2004 to $4.83 billion in 2013, an increase of 20.6 percent. When adjusted for inflation, 2013 revenues are 9.9 percent less than in 2004. Figure 1 below illustrates this trend.



Between 2004 and 2013, actual revenues derived from property taxes grew 68.4 percent, compared to an increase of 2.3 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues shows uneven trends over the ten-year period; federal grants increased 16.5 percent, state grants decreased 1.5 percent, and local grants increased 8.2 percent. When revenues are adjusted for inflation, the ten-year period shows a 25.8 percent increase in property tax revenues, while intergovernmental revenues decreased 23.6 percent.

[6]"Adjusted for inflation" and "constant dollars" refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2004 as the base year (N.I.P.A. Table 1.1.9, January 2015).

In addition, the proportion of total revenues derived from property taxes grew from 29.1 percent in 2004 to 40.6 percent in 2013. During this same time frame, revenues derived from intergovernmental sources decreased from 28.3 percent of total revenues to 24.0 percent. Figure 2 below shows that, as intergovernmental revenues to cities have slowed, the result has been a greater reliance on revenues derived from property taxes.

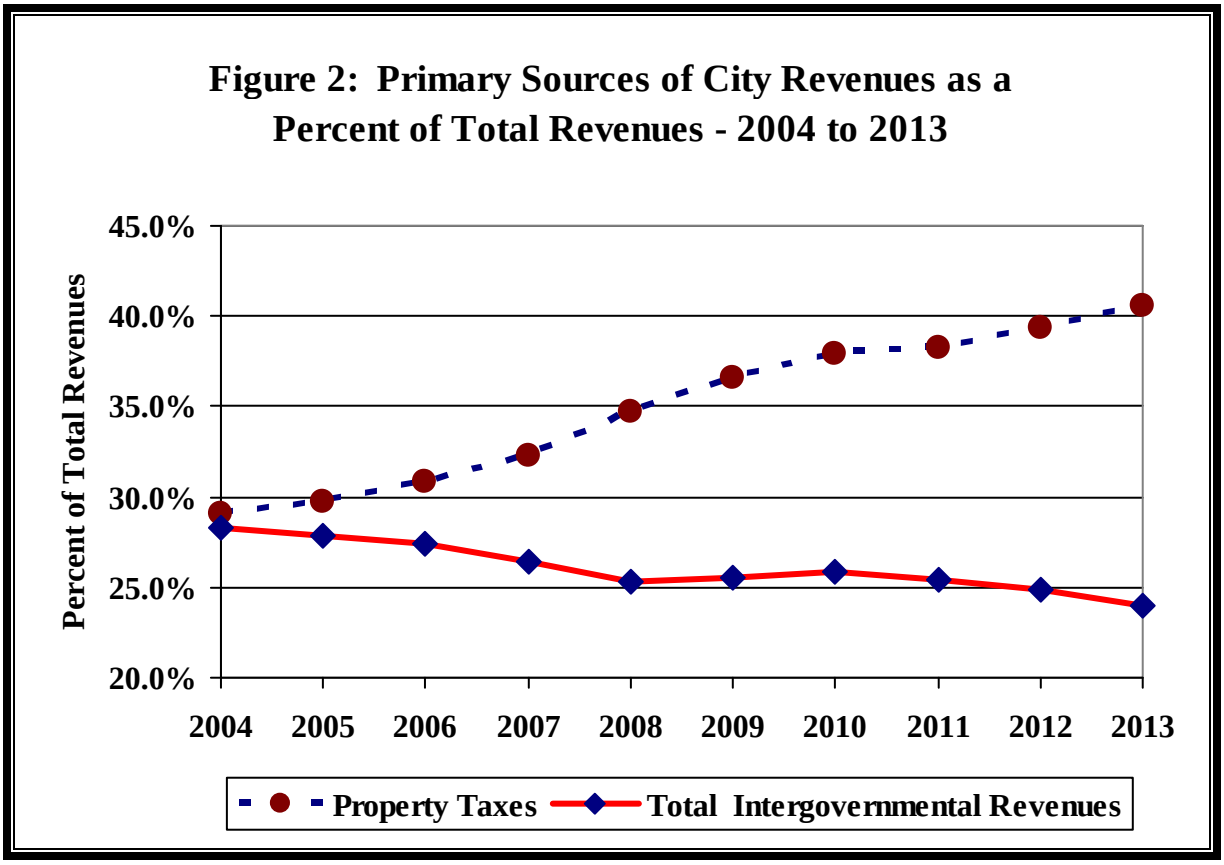


Table 1 on the following page provides a summary of the trend in city revenues from 2004 to 2013 when adjusted for inflation. The category of taxes was the only source of revenues to grow over this period, increasing 12.9 percent. All other categories of revenues showed declines over the ten-year period including interest earnings (-123.0 percent), all other revenues (-37.8 percent), fines and forfeits (-35.9 percent), state grants (-26.4 percent), licenses and permits (-22.7 percent), special assessments (-22.4 percent), local unit grants (-19.2 percent), federal grants (-13.0 percent), and charges for services (-2.9 percent).

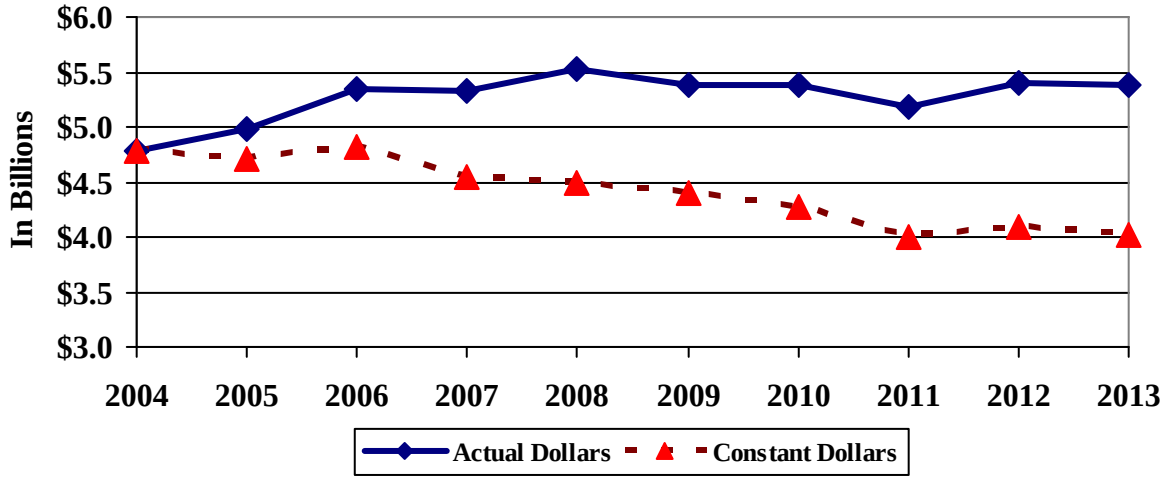
Table 1: Total City Revenues in Constant Dollars

Revenues	2004	2008	2009	2013	2004 - 08 5-Year Change	2009 - 13 5-Year Change	10-Year Change
Taxes	$1,615,814,885	$1,784,261,697	$1,847,236,972	$1,824,046,844	10.4%	-1.3%	12.9%
Special Assessments	286,890,417	223,778,485	234,754,535	222,567,149	-22.0%	-5.2%	-22.4%
Licenses and Permits	165,408,805	112,666,689	99,359,131	127,792,995	-31.9%	28.6%	-22.7%
Federal Grants	185,882,619	193,193,160	181,105,470	161,726,037	3.9%	-10.7%	-13.0%
State Grants	848,133,132	693,938,898	720,825,251	624,337,445	-18.2%	-13.4%	-26.4%
Local Unit Grants	100,393,504	74,455,981	65,603,075	81,124,911	-25.8%	23.7%	-19.2%
Charges for Services	406,842,459	358,109,766	360,009,019	395,065,597	-12.0%	9.7%	-2.9%
Fines and Forfeits	41,848,613	35,667,394	35,461,746	26,841,640	-14.8%	-24.3%	-35.9%
Interest Earnings	89,771,533	149,852,947	79,799,336	(20,655,267)	66.9%	-125.9%	-123.0%
All Other Revenues	263,238,536	174,482,509	177,211,473	163,714,694	-33.7%	-7.6%	-37.8%
Total Revenues	**$4,004,224,503**	**$3,800,407,526**	**$3,801,366,008**	**$3,606,562,045**	**-5.1%**	**-5.1%**	**-9.9%**

Governmental Expenditures

Actual total city expenditures grew from $4.78 billion in 2004 to $5.38 billion in 2013. This represents an increase of 12.7 percent. Over the ten-year period of 2004 to 2013, an examination of city finances shows that, when adjusted for inflation, 2013 expenditure levels are below 2004 levels and decreased 15.8 percent over the ten-year period. Figure 3 below shows the contrast between expenditures in actual and constant dollars.

Figure 3: Growth in Total Expenditures
Actual and Constant Dollars - 2004 to 2013



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures increased 1.0 percent, capital outlays decreased 37.3 percent, and debt service decreased 32.5 percent.

Table 2 below provides a summary of expenditures from 2004 to 2013 in constant dollars. Over this period, only two categories of expenditures grew: conservation of natural resources (191.9 percent) and public safety (0.9 percent). While the percentage increase in conservation of natural resources expenditures is large, the category represents just 0.1 percent of city expenditures. All other categories of expenditures decreased over this period.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2004	2008	2009	2013	2004 - 08 5-Year Change	2009 - 13 5-Year Change	10-Year Change
General Government	$460,992,855	$445,002,476	$454,016,125	$443,785,394	-3.5%	-2.3%	-3.7%
Public Safety	1,065,040,607	1,146,966,698	1,127,216,757	1,074,747,752	7.7%	-4.7%	0.9%
Streets and Highways	1,076,500,117	921,470,331	920,713,016	916,783,128	-14.4%	-0.4%	-14.8%
Sanitation	23,456,543	22,535,741	20,361,484	13,814,008	-3.9%	-32.2%	-41.1%
Health	23,819,620	19,686,259	20,733,805	22,375,633	-17.4%	7.9%	-6.1%
Culture and Recreation	593,675,026	565,857,775	503,202,453	498,731,171	-4.7%	-0.9%	-16.0%
Housing/Economic Development	416,801,116	435,385,635	389,388,715	355,216,046	4.5%	-8.8%	-14.8%
Conservation of Natural Resources	1,907,102	2,782,038	3,233,911	5,567,667	45.9%	72.2%	191.9%
Airport	45,628,092	32,788,641	37,730,940	31,163,255	-28.1%	-17.4%	-31.7%
All Other Expenditures	212,636,740	190,655,872	143,353,838	80,904,398	-10.3%	-43.6%	-62.0%
Debt Service	855,977,008	719,939,679	778,629,076	577,819,002	-15.9%	-25.8%	-32.5%
Total Expenditures	**$4,776,434,826**	**$4,503,071,144**	**$4,398,580,121**	**$4,020,907,454**	-5.7%	-8.6%	-15.8%
Total Current Expenditures	$2,567,243,738	$2,705,980,246	$2,623,187,771	$2,594,051,326	5.4%	-1.1%	1.0%
Total Capital Outlay	1,353,214,080	1,077,151,219	996,763,273	849,037,126	-20.4%	-14.8%	-37.3%
Total Debt Service	855,977,008	719,939,679	778,629,076	577,819,002	-15.9%	-25.8%	-32.5%
Total Expenditures	**$4,776,434,826**	**$4,503,071,144**	**$4,398,580,121**	**$4,020,907,454**	-5.7%	-8.6%	-15.8%

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

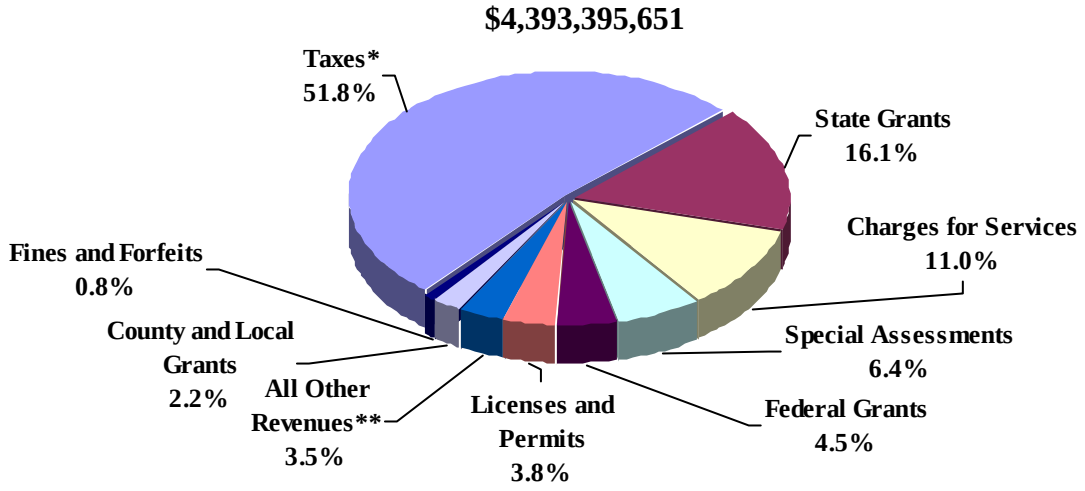
In 2013, cities over 2,500 in population, or large cities, had total governmental revenues of $4.39 billion. This represents an increase of 0.4 percent over 2012 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.0 percent of all large city revenues.

Among the various categories of large city revenues, five showed increases, while five showed decreases between 2012 and 2013. The categories with the largest increases were all other revenues (21.1 percent), special assessments (10.2), county and local grants (9.9 percent), and licenses and permits (9.4 percent). Those with the largest decreases were interest earnings (-153.5 percent), fines and forfeits (-13.6 percent), and federal grants (-11.4 percent).

The category of interest earnings, which accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments, showed a net loss of $30.3 million in 2013. Large cities were severely impacted by the steep decline in bond prices in 2013. Cities are limited to investing in federal, state, and local bonds, notes, bills, and other securities.

Figure 4 below shows the relative shares of total governmental revenues by source. Underlying data for this figure, as well as five-year trends, can be found in Table 8 on page 28.

Figure 4: 2013 Total Governmental Revenues - Cities Over 2,500 in Population***



*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.
**This category includes interest earnings.
***Due to rounding, the sum of the percentages is greater than 100 percent.

Total Governmental Expenditures

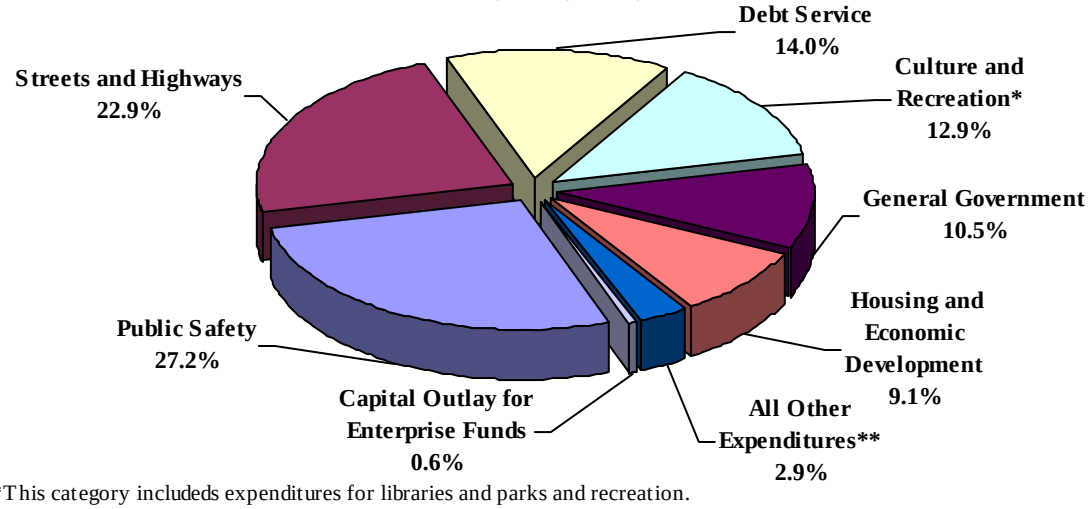
Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. In 2013, cities over 2,500 in population expended $4.88 billion from these various governmental funds to provide city services. This represents an increase of 0.1 percent over 2012 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 65.1 percent of total governmental expenditures, while capital outlay accounted for 20.9 percent, and debt service accounted for 14.0 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 39.3 percent of all current expenditures -- more than double that of any other category. Streets and highways accounted for 62.7 percent of all capital expenditures, over five times greater than any other category of capital outlay.

Figure 5 below shows the relative shares of total governmental expenditures by function. The underlying data for this figure is detailed in Table 9 on page 29.

Figure 5: 2013 Total Governmental Expenditures - Cities Over 2,500 in Population

$4,877,528,971



*This category includeds expenditures for libraries and parks and recreation.

**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.

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

Capital Outlay Expenditures

Cities over 2,500 in population expended $1.02 billion on capital investments in 2013. This represents a decrease of 0.8 percent from the level expended in 2012. Capital outlay expenditures are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Table 3 below shows total capital outlays in actual dollars and per capita amounts for large cities.

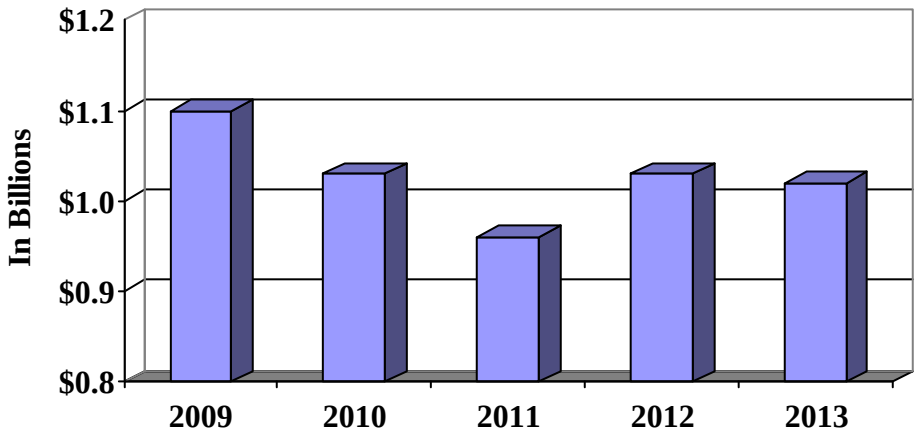
Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita*
2009	$1,097,801,667	$280
2010	$1,033,480,751	$261
2011	$ 960,350,132	$241
2012	$1,026,282,677	$255
2013	$1,018,339,939	$250

*Per capita amounts are based on the total population of cities over 2,500.

Figure 6 below illustrates the trend in capital outlay expenditures for the years 2009 to 2013.

Figure 6: Capital Outlay Expenditures
Cities Over 2,500 in Population - 2009 to 2013

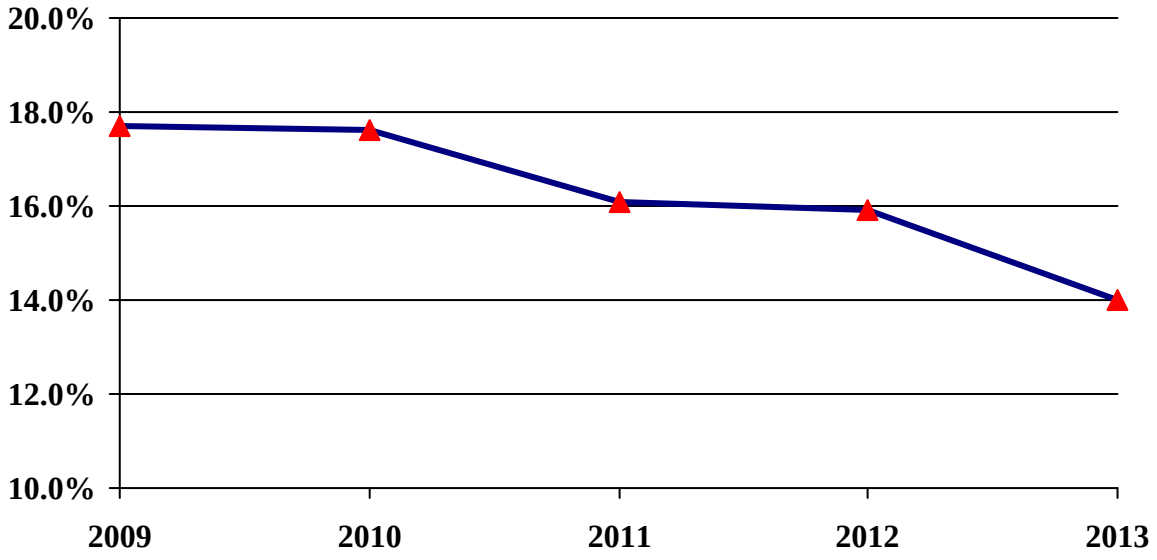


Debt Service

In 2013, large cities expended a total of $681.8 million on debt service, which represented 14.0 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2012 and 2013, large city debt service expenditures decreased $91.3 million, or 11.8 percent.

Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.

Figure 7: Debt Service as a Percentage of Total Expenditures - Cities Over 2,500 in Population - 2009 to 2013

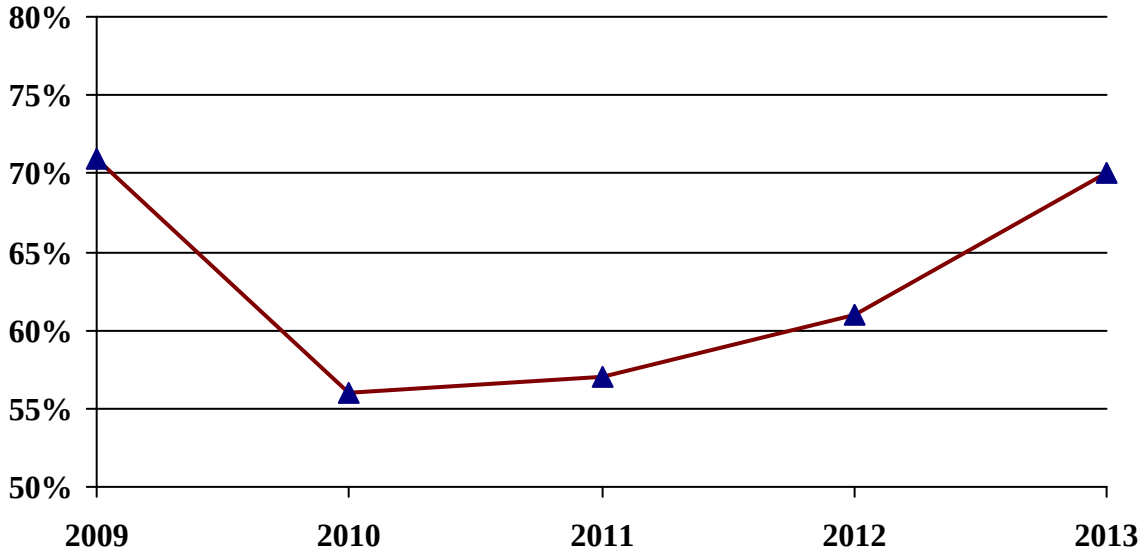


Municipal Enterprises

In addition to governmental funds, many cities 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 and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. However, some municipalities choose to subsidize an enterprise that benefits the community as a whole. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by large cities are for recreation, sewer, and water activities.

In aggregate, large city municipal enterprises reported a net income of $149.3 million and net transfers (transfers out minus transfers in) of $104.7 million in 2013. This represents a decrease of 18.6 percent in net income and a 6.9 percent decrease in net transfers from 2012. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. Overall, net transfers represented 70.1 percent of net profits among large city enterprises. Figure 8 below examines the five-year trend for large cities in net transfers from enterprise funds as a percent of their net income.

Figure 8: Large City Enterprise Fund Net Transfers as a Percent of Net Income - 2009 to 2013



Outstanding Long-Term Indebtedness

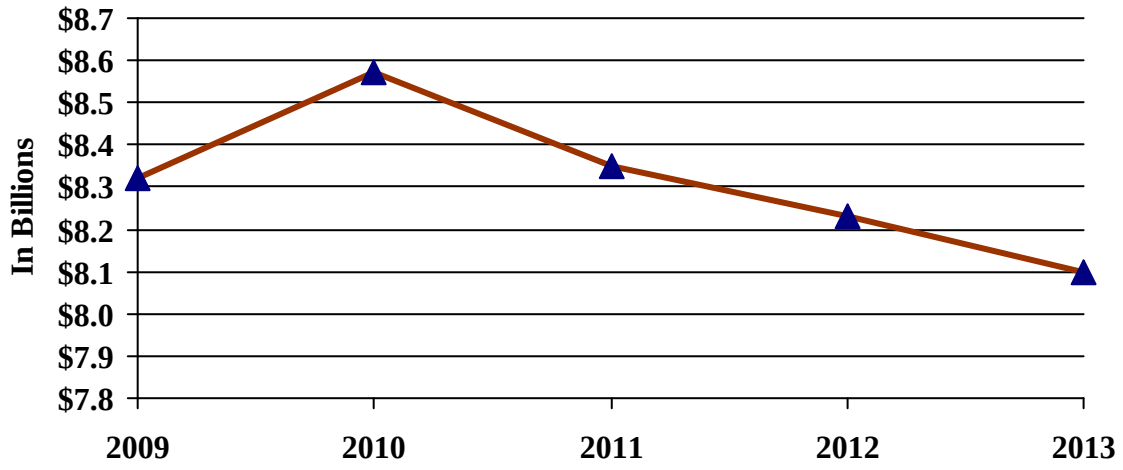
Cities over 2,500 in population carried long-term debt of $8.10 billion, or $1,988 per capita, at the end of 2013. This represents a decrease of 1.6 percent from the 2012 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2012 and 2013.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2012 Amount	2013 Amount
General Obligation	$1,883,395,437	$1,880,001,426
General Obligation Tax Increment	416,667,133	382,493,781
Revenue Tax Increment	51,468,322	43,769,210
Special Assessment	1,969,411,470	1,973,706,049
General Obligation Revenue	1,342,250,291	1,324,711,315
Revenue	1,100,181,292	1,106,295,242
All Other	58,631,444	42,121,680
Total Bonded Indebtedness	**$6,822,005,389**	**$6,753,098,703**

Figure 9 below shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

Figure 9: Outstanding Long-Term Indebtedness* for Cities Over 2,500 in Population - 2009 to 2013



*Includes bonds and other types of debt such as certificates of indebtedness, long-term leases, and notes.

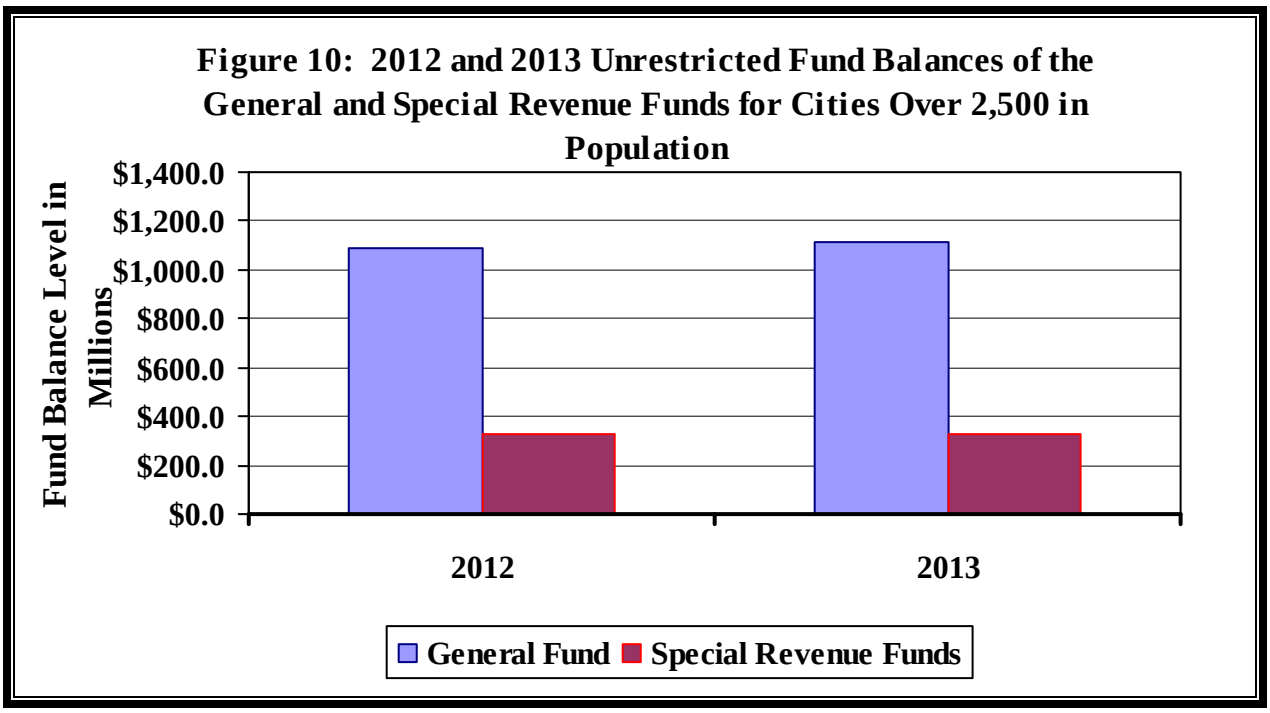
Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled $1.45 billion in 2013. This was an increase of 2.2 percent over 2012. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments.

Large city unrestricted fund balances as a percent of total current expenditures averaged 45.5 percent in 2013, compared to 46.0 percent for unrestricted fund balances in 2012. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 28.3 percent for cities of the first class, compared to 73.1 percent for fourth class cities.

As discussed earlier, cities were required to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011. This statement changed the classifications of fund balances. Under GASB 54, cities classify fund balances for each fund as *nonspendable, restricted, committed, assigned, or unassigned*. The last three of these classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. Appendix A (pg. 357) provides a more detailed discussion of fund balances and GASB 54.

Figure 10 below shows the unrestricted fund balances for the General and Special Revenue Funds by type.



Overview of Cities Under 2,500 in Population

Total Governmental Revenues

In 2013, cities under 2,500 in population, or small cities, had total governmental revenues of $433.8 million. This represents a decrease of $6.5 million, or 1.5 percent, from 2012.

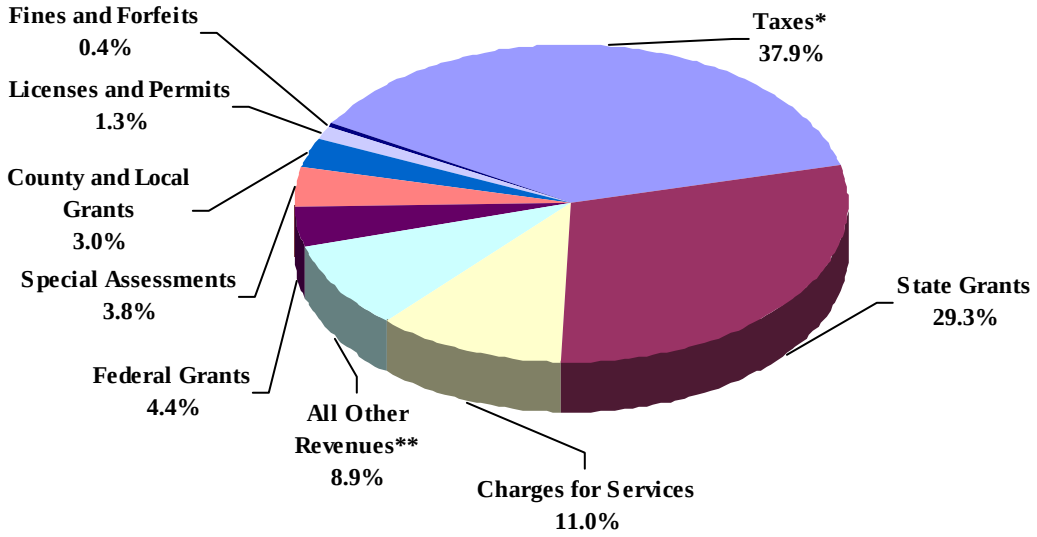
The year-to-year decrease in total revenues was primarily the result of significant declines in three sources of revenues: federal grants (-34.3 percent), interest earnings (-30.6 percent), and state grants (-4.4 percent). Combined, these three categories accounted for a decrease in revenues of $17.1 million. The loss in revenues from the three categories was partially offset by increases in several other categories including county and local grants (25.7 percent), licenses and permits (13.5 percent), charges for services (4.9 percent), special assessments (3.5 percent), and taxes (2.1 percent). Increases in these categories of revenues lowered the overall decrease in revenues to $6.5 million.

The main sources of revenues for small cities in 2013 were state grants and taxes, which together accounted for 67.1 percent of all revenues.

Figure 11 below shows the relative shares of total governmental revenues by source. The underlying data for this figure is in Table 12 on page 33.

Figure 11: 2013 Total Governmental Revenues - Cities Under 2,500 in Population

$433,818,137



*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.

**All other revenues includes interest earnings.

Total Governmental Expenditures

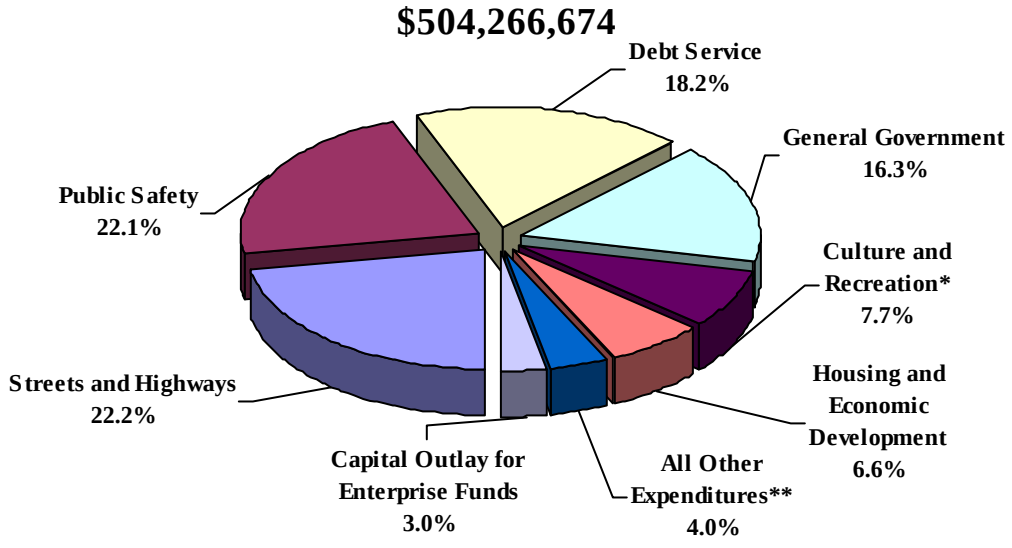
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. In 2013, cities under 2,500 in population expended $504.3 million to provide city services. This represents a decrease of 4.1 percent from 2012 total governmental expenditures. Although overall small city expenditures decreased, a further breakout of expenditures shows that current expenditures increased 5.8 percent, while capital outlays decreased 17.2 percent and debt service decreased 12.6 percent.

The categories of expenditures that contributed most to the 4.1 percent decrease in total expenditures were debt service, streets and highways, airports, capital outlay for enterprise funds, and sanitation. Spending on these five categories decreased by $32.4 million between 2012 and 2013. Increases in other categories of expenditures reduced the overall decrease in total expenditures to $21.7 million.

In 2013, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service, and general government. These four categories together accounted for 78.8 percent of all expenditures.

Figure 12 below shows the relative shares of total governmental expenditures of small cities by function. The underlying data for this figure is in Table 12 on page 33.

Figure 12: 2013 Total Governmental Expenditures - Cities Under 2,500 in Population***



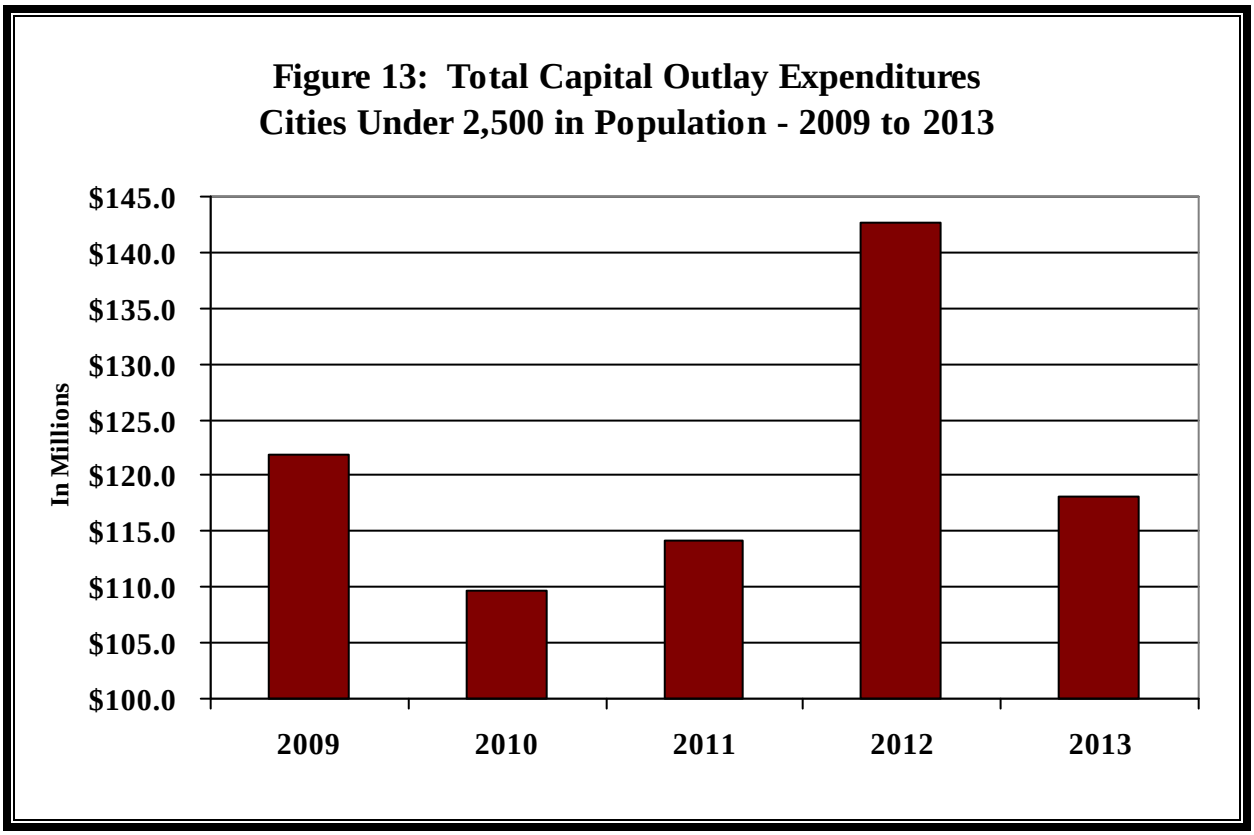
*This category includes expenditures for libraries and parks and recreation.
**This category includes expenditures for airport, cemetery, education, conservation of natural resources, health, human services, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.
***Due to rounding, the sum of the percentages is greater than 100 percent.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended $118.1 million on capital outlay in 2013. This represents a decrease of 17.2 percent from the level expended in 2012.

Capital outlay expenditures are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Some of the factors that influence the level of capital investments include: demands for public meeting places and facilities; the need to replace aging infrastructure; public safety concerns; infrastructure improvements for new developments; and damage to public facilities caused by fire, floods, and storms.

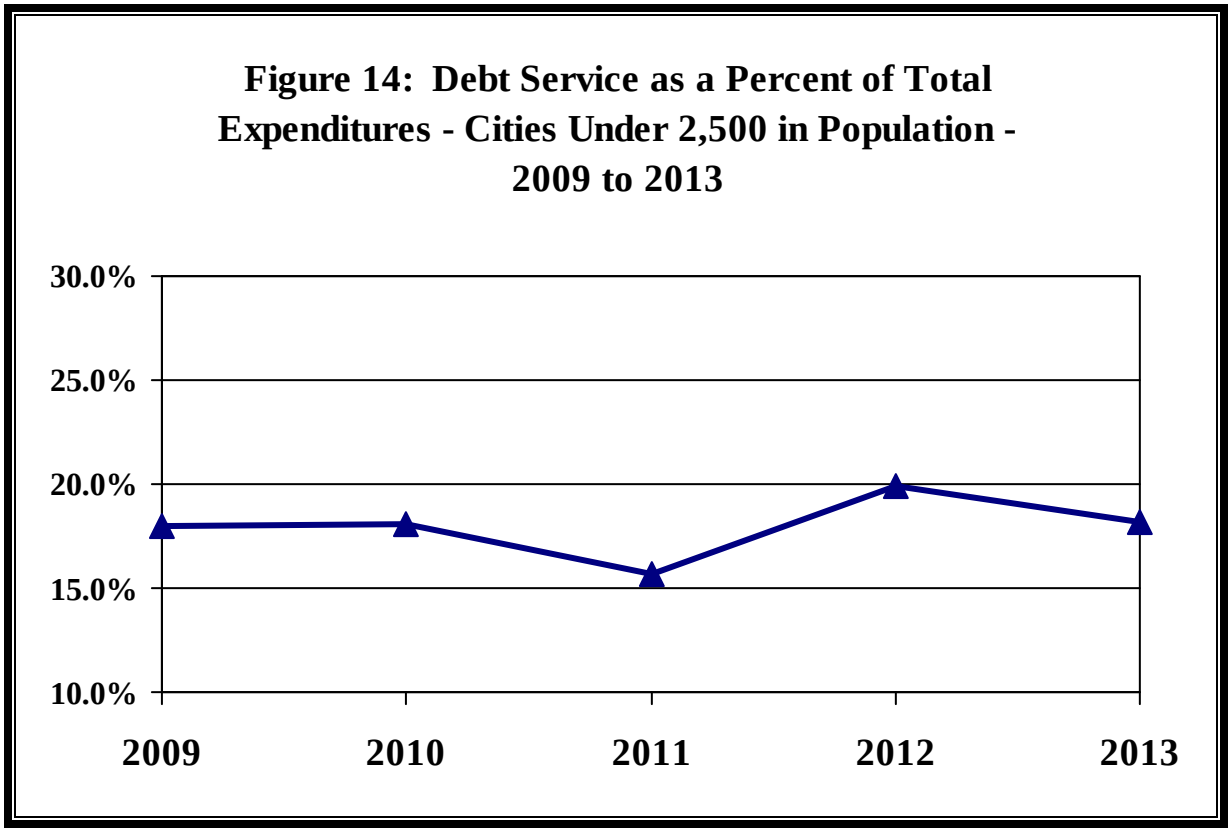
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2009 through 2013.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2013, small cities expended a total of $91.6 million on debt service. This represented a decrease of 12.6 percent from 2012. Overall, debt service expenditures accounted for 18.2 percent of total expenditures for small cities.

Figure 14 below shows the five-year trend in the percent of total expenditures allocated to debt service.



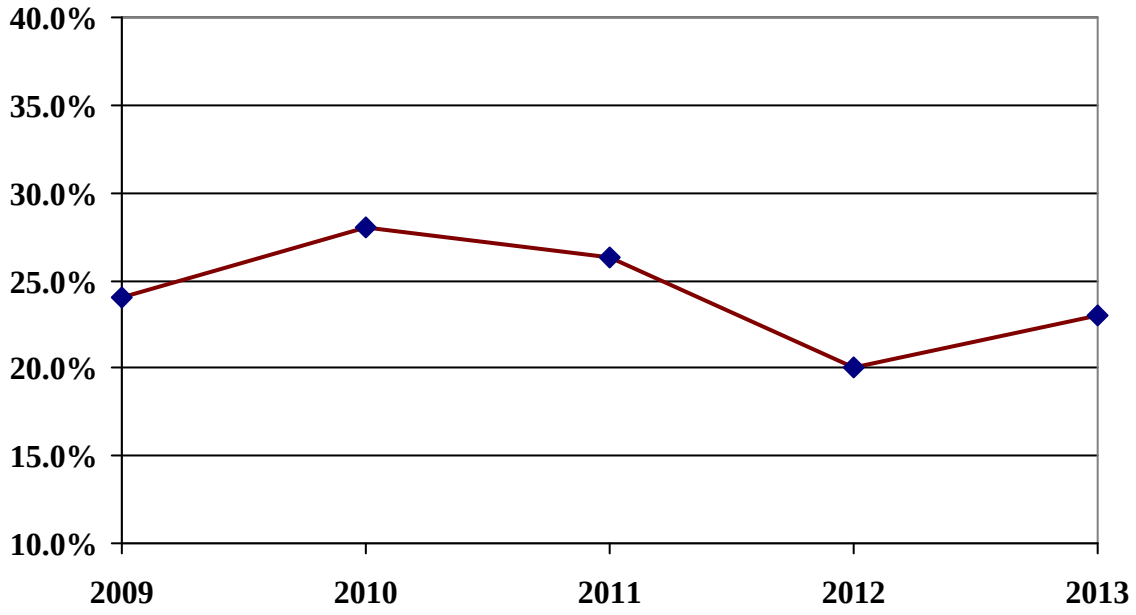
Municipal Enterprises

The total net income of small city enterprises in 2013 was $38.9 million, and the net amount transferred to other funds was $9.1 million. This represents a decrease in net income of 23.6 percent and a decrease in net transfers (transfers out minus transfers in) of 10.8 percent between 2012 and 2013.

In 2013, the municipal enterprises of small cities transferred 23.4 percent of their net income to other funds, compared to 20.0 percent in 2012.

Figure 15 below examines the five-year trend in net transfers from enterprise funds as a percent of net income.

Figure 15: Small City Enterprise Fund Net Transfers as a Percent of Net Income - 2009 to 2013



Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling $1.19 billion at the close of 2013. This represents a 0.6 percent increase over the level in 2012. On a per capita basis, small cities carried $3,104 in long-term debt, compared to $1,988 for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects, such as water and sewer line replacement, are spread across fewer people.

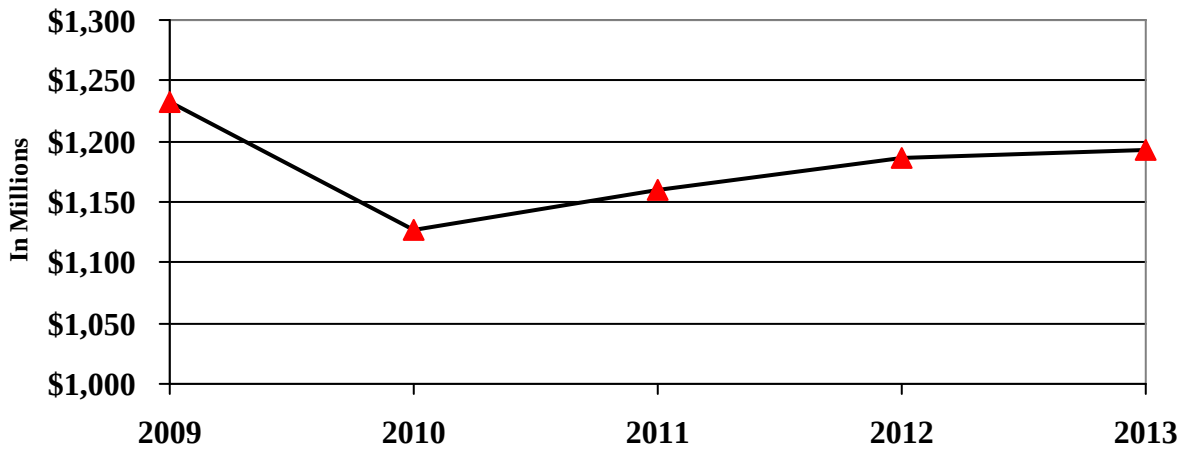
Table 5 below looks at outstanding bonded indebtedness for 2012 and 2013.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2012 Amount	2013 Amount
General Obligation	$165,649,915	$171,930,296
General Obligation Tax Increment	19,922,843	21,601,682
Revenue Tax Increment	319,763	290,323
Special Assessment	250,521,523	243,354,168
General Obligation Revenue	351,375,898	344,868,988
Revenue	79,838,280	72,463,997
All Other	2,154,694	815,000
Total Bonded Indebtedness	**$869,782,916**	**$855,324,454**

Figure 16 below shows the five-year trend of outstanding long-term debt for small cities.

Figure 16: Outstanding Long-Term Indebtedness for Cities Under 2,500 in Population - 2009 to 2013*



*Includes bonds and other types of debt such as certificates of indebtedness, long-term leases, and notes.

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GOVERNMENTAL TABLES

Table 6
Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2009 Through 2013

Governmental Fund Revenues	2009 Amount	2009 % *	2010 Amount	2010 % *	2011 Amount	2011 % *	2012 Amount	2012 % *	2013 Amount	2013 % *	5-Year Change	2012-13 Change
Property Taxes	$1,703,969,965	36.6%	$1,766,299,611	37.9%	$1,796,558,689	38.3%	$1,899,534,974	39.4%	$1,960,452,720	40.6%	15.1%	3.2%
Tax Increments	306,836,733	6.6%	242,011,969	5.2%	241,884,846	5.2%	224,916,763	4.7%	194,781,367	4.0%	-36.5%	-13.4%
Franchise Taxes	108,014,892	2.3%	110,082,391	2.4%	115,129,278	2.5%	113,981,141	2.4%	129,865,297	2.7%	20.2%	13.9%
Local Sales Tax	88,617,128	1.9%	91,478,357	2.0%	94,764,836	2.0%	97,134,872	2.0%	118,838,364	2.5%	34.1%	22.3%
Hotel/Motel Taxes	51,775,858	1.1%	58,610,422	1.3%	62,446,820	1.3%	65,346,196	1.4%	36,083,202	0.7%	-30.3%	-44.8%
Gravel and Gambling Taxes	1,260,390	0.0%	1,081,307	0.0%	1,191,286	0.0%	1,257,722	0.0%	1,380,021	0.0%	9.5%	9.7%
Special Assessments	287,270,533	6.2%	288,843,417	6.2%	261,328,356	5.6%	271,200,031	5.6%	297,895,668	6.2%	3.7%	9.8%
Licenses and Permits	121,586,365	2.6%	128,009,522	2.7%	139,305,989	3.0%	156,110,657	3.2%	171,044,917	3.5%	40.7%	9.6%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$67,717,479	1.5%	$71,495,163	1.5%	$59,721,397	1.3%	$67,998,817	1.4%	$39,102,486	0.8%	-42.3%	-42.5%
All Other	153,902,371	3.3%	240,345,909	5.2%	189,106,660	4.0%	183,988,706	3.8%	177,360,214	3.7%	15.2%	-3.6%
State Grants												
Local Government Aid	481,559,457	10.4%	425,918,403	9.1%	424,329,177	9.0%	425,813,069	8.8%	423,737,755	8.8%	-12.0%	-0.5%
Market Value Credit	58,763,702	1.3%	14,654,823	0.3%	15,869,493	0.3%	675,934	0.0%	361,515	0.0%	-99.4%	-46.5%
Taconite Relief and Aids	11,940,016	0.3%	14,037,935	0.3%	11,710,734	0.2%	11,310,811	0.2%	16,831,849	0.3%	41.0%	48.8%
PERA Aid	4,702,920	0.1%	4,909,394	0.1%	5,067,457	0.1%	4,906,436	0.1%	4,731,889	0.1%	0.6%	-3.6%
Highways	127,787,143	2.7%	129,479,799	2.8%	133,452,263	2.8%	155,330,658	3.2%	146,554,625	3.0%	14.7%	-5.6%
All Other	197,324,946	4.2%	237,294,018	5.1%	273,240,018	5.8%	249,696,524	5.2%	243,428,693	5.0%	23.4%	-2.5%
County Grants	29,277,069	0.6%	27,403,329	0.6%	27,539,123	0.6%	30,810,681	0.6%	33,457,547	0.7%	14.3%	8.6%
Local Unit Grants	51,001,807	1.1%	44,155,096	0.9%	50,816,471	1.1%	66,500,248	1.4%	75,124,333	1.6%	47.3%	13.0%
Total Intergovernmental Revenues	**$1,183,976,910**	**25.5%**	**$1,209,693,869**	**25.9%**	**$1,190,852,793**	**25.4%**	**$1,197,031,884**	**24.9%**	**$1,160,690,906**	**24.0%**	**-2.0%**	-3.0%
Departmental Fees and Service Charges												
General Government	$99,381,796	2.1%	$112,681,253	2.4%	$115,349,386	2.5%	$126,958,711	2.6%	$126,617,154	2.6%	27.4%	-0.3%
Public Safety	90,889,639	2.0%	92,733,564	2.0%	98,932,616	2.1%	93,926,472	2.0%	98,923,815	2.0%	8.8%	5.3%
Streets and Highways	31,208,638	0.7%	31,034,708	0.7%	26,752,151	0.6%	33,173,048	0.7%	38,030,603	0.8%	21.9%	14.6%
Sanitation (Refuse Collection)	9,252,306	0.2%	10,694,195	0.2%	10,107,612	0.2%	11,462,899	0.2%	12,191,271	0.3%	31.8%	6.4%
Libraries	1,589,372	0.0%	1,443,697	0.0%	1,423,971	0.0%	1,136,059	0.0%	1,159,599	0.0%	-27.0%	2.1%
Parks and Recreation	102,781,136	2.2%	96,588,681	2.1%	99,416,623	2.1%	118,334,698	2.5%	121,907,676	2.5%	18.6%	3.0%
Airport	8,442,451	0.2%	8,382,809	0.2%	9,459,852	0.2%	9,804,068	0.2%	10,550,581	0.2%	25.0%	7.6%
Transit	4,881,812	0.1%	4,849,114	0.1%	4,920,717	0.1%	6,536,857	0.1%	6,413,534	0.1%	31.4%	-1.9%
Cemetery	1,218,054	0.0%	1,558,259	0.0%	1,297,796	0.0%	1,285,092	0.0%	1,381,376	0.0%	13.4%	7.5%
All Other	90,899,993	2.0%	74,354,599	1.6%	78,043,312	1.7%	99,650,518	2.1%	111,601,124	2.3%	22.8%	12.0%
Total Departmental Fees and Service Charges	**$440,545,197**	**9.5%**	**$434,320,879**	**9.3%**	**$445,704,036**	**9.5%**	**$502,268,422**	**10.4%**	**$528,776,733**	**11.0%**	**20.0%**	5.3%
Fines and Forfeits	$43,394,751	0.9%	$44,130,396	0.9%	$44,911,013	1.0%	$41,469,524	0.9%	$35,926,274	0.7%	-17.2%	-13.4%
Interest Earnings**	97,650,926	2.1%	80,636,233	1.7%	97,678,010	2.1%	60,463,473	1.3%	(27,646,104)	-0.6%	-128.3%	-145.7%
All Other Revenues	216,854,743	4.7%	208,407,534	4.5%	199,176,503	4.2%	185,914,818	3.9%	219,124,423	4.5%	1.0%	17.9%
Total Revenues	**$4,651,754,391**	**100.0%**	**$4,663,605,907**	**100.0%**	**$4,690,932,455**	**100.0%**	**$4,816,630,477**	**100.0%**	**$4,827,213,788**	**100.0%**	**3.8%**	**0.2%**
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$891,175,493		$809,361,012		$687,378,912		$831,648,717		$652,135,332			
Other Long-Term Indebtedness	39,959,614		23,655,561		24,683,802		66,468,400		25,681,483			
Short-Term Indebtedness	360,859		1,232,329		106,649		2,016,482		241,200			
Total Borrowing	**$931,495,966**		**$834,248,902**		**$712,169,363**		**$900,133,599**		**$678,058,015**			
Other Financing Sources	$30,629,019		$15,128,386		$23,915,218		$23,210,712		$22,545,509			
Transfers from Enterprise Funds	228,837,550		174,001,907		181,921,535		208,797,517		180,428,077			
Transfers from Governmental Funds	754,845,691		719,322,910		678,468,302		668,041,797		649,225,313			
Total Revenues and Other Financing Sources	**$6,597,562,617**		**$6,406,308,012**		**$6,287,406,873**		**$6,616,814,102**		**$6,357,470,702**			

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 7
Expenditures for all Cities
5-Year Change
For the Years Ended December 31, 2009 Through 2013

Governmental Fund Expenditures	2009 Amount	2009 % *	2010 Amount	2010 % *	2011 Amount	2011 % *	2012 Amount	2012 % *	2013 Amount	2013 % *	5-Year Change	2012-13 Change
General Government												
Current Expenditures	$497,485,930	9.2%	$509,082,295	9.5%	$505,999,953	9.8%	$539,249,594	10.0%	$560,555,154	10.4%	12.7%	4.0%
Capital Outlay	58,096,326	1.1%	59,951,569	1.1%	51,336,303	1.0%	48,212,625	0.9%	33,430,738	0.6%	-42.5%	-30.7%
Public Safety												
Current Expenditures	1,257,154,683	23.4%	1,286,431,697	23.9%	1,306,436,154	25.2%	1,310,866,907	24.3%	1,335,182,415	24.8%	6.2%	1.9%
Capital Outlay	122,227,226	2.3%	110,112,560	2.0%	112,853,133	2.2%	115,110,212	2.1%	103,316,938	1.9%	-15.5%	-10.2%
Streets and Highways												
Current Expenditures	422,348,029	7.8%	447,305,934	8.3%	464,822,913	9.0%	470,493,838	8.7%	535,800,999	10.0%	26.9%	13.9%
Capital Outlay	704,334,013	13.1%	658,435,621	12.2%	645,560,263	12.5%	705,127,953	13.1%	691,270,129	12.8%	-1.9%	-2.0%
Sanitation												
Current Expenditures	24,423,731	0.5%	23,942,445	0.4%	16,068,663	0.3%	17,587,389	0.3%	18,016,515	0.3%	-26.2%	2.4%
Capital Outlay	492,739	0.0%	893,235	0.0%	1,310,657	0.0%	4,436,501	0.1%	472,886	0.0%	-4.0%	-89.3%
Health												
Current Expenditures	25,133,718	0.5%	25,629,497	0.5%	28,565,393	0.6%	24,284,312	0.4%	29,590,039	0.5%	17.7%	21.8%
Capital Outlay	238,364	0.0%	126,150	0.0%	231,233	0.0%	229,447	0.0%	358,694	0.0%	50.5%	56.3%
Libraries												
Current Expenditures	71,195,707	1.3%	71,932,444	1.3%	65,489,600	1.3%	64,021,216	1.2%	62,916,351	1.2%	-11.6%	-1.7%
Capital Outlay	5,356,572	0.1%	6,677,946	0.1%	6,360,735	0.1%	9,173,644	0.2%	4,556,078	0.1%	-14.9%	-50.3%
Parks and Recreation												
Current Expenditures	406,623,460	7.6%	381,362,862	7.1%	388,926,798	7.5%	395,540,845	7.3%	473,656,555	8.8%	16.5%	19.7%
Capital Outlay	132,596,122	2.5%	137,237,310	2.6%	127,799,703	2.5%	117,166,157	2.2%	126,399,248	2.3%	-4.7%	7.9%
Housing/Economic Development												
Current Expenditures	392,647,187	7.3%	450,499,632	8.4%	405,051,762	7.8%	442,046,879	8.2%	380,061,807	7.1%	-3.2%	-14.0%
Capital Outlay	83,850,120	1.6%	72,715,750	1.4%	48,769,039	0.9%	75,729,288	1.4%	95,378,176	1.8%	13.7%	25.9%
Conservation of Natural Resources												
Current Expenditures	3,084,088	0.1%	3,716,633	0.1%	3,912,339	0.1%	6,547,699	0.1%	6,505,023	0.1%	110.9%	-0.7%
Capital Outlay	873,268	0.0%	319,039	0.0%	1,913,442	0.0%	267,780	0.0%	947,037	0.0%	8.4%	253.7%
Airport												
Current Expenditures	14,566,048	0.3%	15,214,124	0.3%	15,982,480	0.3%	17,826,274	0.3%	16,349,829	0.3%	12.2%	-8.3%
Capital Outlay	31,605,530	0.6%	26,300,051	0.5%	27,099,897	0.5%	29,764,093	0.6%	25,360,723	0.5%	-19.8%	-14.8%
Transit												
Current Expenditures	17,656,034	0.3%	18,207,572	0.3%	19,425,899	0.4%	21,091,213	0.4%	21,549,658	0.4%	22.1%	2.2%
Capital Outlay	6,223,529	0.1%	11,325,510	0.2%	6,787,633	0.1%	9,667,391	0.2%	5,456,997	0.1%	-12.3%	-43.6%
Unallocated Insurance	17,776,988	0.3%	13,861,592	0.3%	16,558,064	0.3%	14,706,284	0.3%	8,193,985	0.2%	-53.9%	-44.3%
All Other Expenditures												
Current Expenditures	59,915,012	1.1%	38,199,278	0.7%	40,998,715	0.8%	29,384,584	0.5%	23,637,449	0.4%	-60.5%	-19.6%
Capital Outlay	16,425,801	0.3%	9,142,594	0.2%	10,552,322	0.2%	7,327,318	0.1%	6,480,739	0.1%	-60.5%	-11.6%
Capital Outlay for Enterprise Funds	57,425,588	1.1%	49,944,627	0.9%	33,825,792	0.7%	46,640,767	0.9%	42,967,906	0.8%	-25.2%	-7.9%
Debt Service												
Principal Payments	674,141,028	12.5%	715,270,084	13.3%	609,554,515	11.8%	664,319,563	12.3%	576,161,617	10.7%	-14.5%	-13.3%
Interest and Fiscal Charges	278,672,044	5.2%	234,382,861	4.4%	222,637,927	4.3%	213,582,029	4.0%	197,221,960	3.7%	-29.2%	-7.7%
Total Current Expenditures	$3,210,010,615	59.6%	$3,285,386,005	61.1%	$3,278,238,733	63.2%	$3,353,647,034	62.1%	$3,472,015,779	64.5%	8.2%	3.5%
Total Capital Outlay	1,219,745,198	22.7%	1,143,181,962	21.3%	1,074,400,152	20.7%	1,168,853,176	21.6%	1,136,396,289	21.1%	-6.8%	-2.8%
Total Debt Service	952,813,072	17.7%	949,652,945	17.7%	832,192,442	16.1%	877,901,592	16.3%	773,383,577	14.4%	-18.8%	-11.9%
Total Expenditures	**$5,382,568,885**	**100.0%**	**$5,378,220,912**	**100.0%**	**$5,184,831,327**	**100.0%**	**$5,400,401,802**	**100.0%**	**$5,381,795,645**	**100.0%**	-0.0%	-0.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$146,882,790		$160,487,558		$348,939,154		$202,773,282		$121,281,527			
Other Financing Uses	74,942,427		4,311,886		17,119,398		2,009,300		3,327,520			
Transfers to Enterprise Funds	107,435,320		98,673,828		83,728,549		105,067,760		103,650,509			
Transfers to Governmental Funds	754,445,031		719,339,070		676,177,439		668,033,952		649,225,313			
Total Expenditures and Other Financing Uses	**$6,466,274,453**		**$6,361,033,254**		**$6,310,795,867**		**$6,378,286,096**		**$6,259,280,514**			

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

Table 8
Revenues for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2009 Through 2013

Governmental Fund Revenues	2009 Amount	2009 %	*	2010 Amount	2010 %	*	2011 Amount	2011 %	*	2012 Amount	2012 %	*	2013 Amount	2013 %	*	5-Year Change	2012-13 Change
Property Taxes	$1,565,406,812	37.1%		$1,636,645,016	38.4%		$1,662,533,976	38.9%		$1,749,815,899	40.0%		$1,806,605,967	41.1%		15.4%	3.2%
Tax Increments	296,096,835	7.0%		231,964,668	5.4%		232,437,921	5.4%		215,502,206	4.9%		186,751,595	4.3%		-36.9%	-13.3%
Franchise Taxes	106,374,120	2.5%		108,686,356	2.6%		113,755,575	2.7%		112,375,014	2.6%		127,825,688	2.9%		20.2%	13.7%
Local Sales Tax	88,467,951	2.1%		91,311,996	2.1%		94,465,146	2.2%		97,061,573	2.2%		118,577,379	2.7%		34.0%	22.2%
Hotel/Motel Taxes	51,664,836	1.2%		58,498,134	1.4%		62,341,043	1.5%		65,234,078	1.5%		35,986,904	0.8%		-30.3%	-44.8%
Gravel and Gambling Taxes	1,171,577	0.0%		996,090	0.0%		1,106,282	0.0%		1,184,661	0.0%		1,293,249	0.0%		10.4%	9.2%
Special Assessments	264,432,670	6.3%		271,287,047	6.4%		244,547,198	5.7%		255,178,074	5.8%		281,305,872	6.4%		6.4%	10.2%
Licenses and Permits	116,048,406	2.8%		123,125,540	2.9%		134,240,739	3.1%		151,050,615	3.5%		165,302,910	3.8%		42.4%	9.4%
Intergovernmental Revenues																	
Federal Grants																	
Community Development Block Grants	$62,864,575	1.5%		$66,804,466	1.6%		$55,719,760	1.3%		$58,832,961	1.3%		$32,938,544	0.7%		-47.6%	-44.0%
All Other	139,495,313	3.3%		217,601,116	5.1%		172,555,842	4.0%		163,773,020	3.7%		164,233,096	3.7%		17.7%	0.3%
State Grants																	
Local Government Aid	387,312,013	9.2%		341,576,002	8.0%		341,194,575	8.0%		341,245,570	7.8%		338,800,512	7.7%		-12.5%	-0.7%
Market Value Credit	45,577,302	1.1%		8,947,692	0.2%		9,990,709	0.2%		527,920	0.0%		227,237	0.0%		-99.5%	-57.0%
Taconite Relief and Aids	7,486,184	0.2%		8,215,536	0.2%		7,583,171	0.2%		7,381,018	0.2%		9,934,463	0.2%		32.7%	34.6%
PERA Aid	4,211,604	0.1%		4,399,948	0.1%		4,564,410	0.1%		4,443,879	0.1%		4,261,908	0.1%		1.2%	-4.1%
Highways	127,474,149	3.0%		129,306,055	3.0%		132,817,981	3.1%		154,451,477	3.5%		144,351,986	3.3%		13.2%	-6.5%
All Other	173,051,484	4.1%		212,687,554	5.0%		234,343,459	5.5%		206,888,058	4.7%		211,132,027	4.8%		22.0%	2.1%
County Grants	24,490,331	0.6%		23,089,120	0.5%		21,502,836	0.5%		25,558,678	0.6%		26,017,518	0.6%		6.2%	1.8%
Local Unit Grants	43,634,798	1.0%		39,754,981	0.9%		47,266,996	1.1%		61,488,075	1.4%		69,659,003	1.6%		59.6%	13.3%
Total Intergovernmental Revenues	**$1,015,597,753**	**24.1%**		**$1,052,382,470**	**24.7%**		**$1,027,539,739**	**24.0%**		**$1,024,590,656**	**23.4%**		**$1,001,556,294**	**22.8%**		-1.4%	-2.2%
Departmental Fees and Service Charges																	
General Government	$96,391,580	2.3%		$110,317,238	2.6%		$113,070,017	2.6%		$124,803,955	2.9%		$124,318,394	2.8%		29.0%	-0.4%
Public Safety	69,002,656	1.6%		71,584,668	1.7%		76,521,685	1.8%		70,280,974	1.6%		75,235,877	1.7%		9.0%	7.1%
Streets and Highways	30,362,027	0.7%		30,192,248	0.7%		25,906,094	0.6%		32,234,065	0.7%		36,767,887	0.8%		21.1%	14.1%
Sanitation (Refuse Collection)	5,968,614	0.1%		7,622,773	0.2%		6,822,950	0.2%		8,147,353	0.2%		8,919,034	0.2%		49.4%	9.5%
Libraries	1,312,736	0.0%		1,177,696	0.0%		1,179,493	0.0%		846,210	0.0%		938,926	0.0%		-28.5%	11.0%
Parks and Recreation	96,229,816	2.3%		90,017,101	2.1%		92,639,293	2.2%		111,412,551	2.5%		114,255,175	2.6%		18.7%	2.6%
Airport	7,611,537	0.2%		7,319,663	0.2%		8,398,714	0.2%		8,286,413	0.2%		8,762,068	0.2%		15.1%	5.7%
Transit	4,654,979	0.1%		4,804,264	0.1%		4,883,181	0.1%		6,503,027	0.1%		6,394,001	0.1%		37.4%	-1.7%
Cemetery	879,537	0.0%		1,240,512	0.0%		956,306	0.0%		966,295	0.0%		932,867	0.0%		6.1%	-3.5%
All Other	84,225,076	2.0%		68,405,833	1.6%		72,328,895	1.7%		93,402,306	2.1%		104,643,027	2.4%		24.2%	12.0%
Total Departmental Fees and Service Charges	**$396,638,558**	**9.4%**		**$392,681,996**	**9.2%**		**$402,706,628**	**9.4%**		**$456,883,149**	**10.4%**		**$481,167,256**	**11.0%**		21.3%	5.3%
Fines and Forfeits	$41,022,813	1.0%		$42,020,883	1.0%		$42,929,186	1.0%		$39,484,444	0.9%		$34,132,719	0.8%		-16.8%	-13.6%
Interest Earnings**	89,504,234	2.1%		74,648,873	1.8%		92,734,524	2.2%		56,631,878	1.3%		(30,304,309)	-0.7%		-133.9%	-153.5%
All Other Revenues	184,008,993	4.4%		176,797,197	4.1%		164,937,216	3.9%		151,275,151	3.5%		183,194,127	4.2%		-0.4%	21.1%
Total Revenues	**$4,216,435,558**	**100.0%**		**$4,261,046,266**	**100.0%**		**$4,276,275,173**	**100.0%**		**$4,376,267,398**	**100.0%**		**$4,393,395,651**	**100.0%**		4.2%	0.4%
Other Financing Sources																	
Borrowing																	
Bonded Indebtedness	$826,928,354			$740,631,402			$635,418,621			$725,026,377			$580,673,466				
Other Long-Term Indebtedness	28,864,497			17,228,108			16,656,372			57,251,764			13,391,194				
Short-Term Indebtedness	---			560,000			3,699			111,881			---				
Total Borrowing	**$855,792,851**			**$758,419,510**			**$652,078,692**			**$782,390,022**			**$594,064,660**				
Other Financing Sources	$26,613,599			$12,865,862			$19,483,723			$19,915,267			$19,241,070				
Transfers from Enterprise Funds	208,951,304			155,531,740			163,907,913			187,421,584			159,618,477				
Transfers from Governmental Funds	710,683,388			680,466,228			645,113,587			628,337,600			605,570,944				
Total Revenues and Other Financing Sources	**$6,018,476,700**			**$5,868,329,606**			**$5,756,859,088**			**$5,994,331,871**			**$5,771,890,802**				

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 9
Expenditures for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2009 Through 2013

Governmental Fund Expenditures	2009 Amount	2009 %	*	2010 Amount	2010 %	*	2011 Amount	2011 %	*	2012 Amount	2012 %	*	2013 Amount	2013 %	*	5-Year Change	2012-13 Change
General Government																	
Current Expenditures	$421,718,929	8.6%		$440,020,157	8.9%		$435,769,004	9.2%		$466,113,415	9.6%		$484,989,761	9.9%		15.0%	4.0%
Capital Outlay	50,826,294	1.0%		54,145,334	1.1%		46,041,219	1.0%		43,106,934	0.9%		26,966,510	0.6%		-46.9%	-37.4%
Public Safety																	
Current Expenditures	1,172,186,399	24.0%		1,204,421,579	24.5%		1,221,221,527	25.9%		1,226,568,827	25.2%		1,247,904,515	25.6%		6.5%	1.7%
Capital Outlay	104,545,796	2.1%		94,350,014	1.9%		93,407,370	2.0%		90,148,370	1.8%		79,290,753	1.6%		-24.2%	-12.0%
Streets and Highways																	
Current Expenditures	367,923,709	7.5%		394,952,153	8.0%		409,840,729	8.7%		417,239,111	8.6%		476,954,444	9.8%		29.6%	14.3%
Capital Outlay	647,057,344	13.3%		608,611,616	12.4%		588,065,468	12.5%		639,263,671	13.1%		638,259,321	13.1%		-1.4%	-0.2%
Sanitation																	
Current Expenditures	20,126,500	0.4%		19,786,024	0.4%		12,005,188	0.3%		13,590,395	0.3%		13,908,086	0.3%		-30.9%	2.3%
Capital Outlay	439,112	0.0%		301,342	0.0%		343,874	0.0%		293,999	0.0%		188,663	0.0%		-57.0%	-35.8%
Health																	
Current Expenditures	25,003,519	0.5%		25,487,445	0.5%		28,188,348	0.6%		23,943,706	0.5%		28,855,294	0.6%		15.4%	20.5%
Capital Outlay	9,598	0.0%		125,353	0.0%		128,328	0.0%		47,076	0.0%		---	---		-100.0%	-100.0%
Libraries																	
Current Expenditures	64,800,193	1.3%		65,497,656	1.3%		58,891,919	1.2%		57,270,812	1.2%		55,994,487	1.1%		-13.6%	-2.2%
Capital Outlay	4,636,936	0.1%		5,979,602	0.1%		3,673,615	0.1%		7,898,620	0.2%		3,924,971	0.1%		-15.4%	-50.3%
Parks and Recreation																	
Current Expenditures	383,740,486	7.9%		359,123,310	7.3%		366,112,415	7.8%		372,629,335	7.6%		448,325,897	9.2%		16.8%	20.3%
Capital Outlay	126,513,209	2.6%		131,032,855	2.7%		118,358,059	2.5%		109,630,482	2.2%		120,662,547	2.5%		-4.6%	10.1%
Housing/Economic Development																	
Current Expenditures	364,493,031	7.5%		430,786,732	8.8%		384,198,329	8.1%		419,438,212	8.6%		354,443,503	7.3%		-2.8%	-15.5%
Capital Outlay	78,329,251	1.6%		65,956,434	1.3%		45,039,418	1.0%		68,403,430	1.4%		87,639,403	1.8%		11.9%	28.1%
Conservation of Natural Resources																	
Current Expenditures	2,986,340	0.1%		3,585,968	0.1%		3,733,002	0.1%		6,350,361	0.1%		6,296,639	0.1%		110.8%	-0.8%
Capital Outlay	869,609	0.0%		271,539	0.0%		735,639	0.0%		199,449	0.0%		943,108	0.0%		8.5%	372.9%
Airport																	
Current Expenditures	12,638,677	0.3%		13,198,174	0.3%		13,961,207	0.3%		14,932,930	0.3%		13,963,058	0.3%		10.5%	-6.5%
Capital Outlay	26,464,752	0.5%		20,954,220	0.4%		23,952,684	0.5%		23,602,954	0.5%		22,740,972	0.5%		-14.1%	-3.7%
Transit																	
Current Expenditures	17,467,443	0.4%		18,047,993	0.4%		19,251,726	0.4%		20,954,007	0.4%		21,359,609	0.4%		22.3%	1.9%
Capital Outlay	6,221,185	0.1%		11,320,236	0.2%		6,784,127	0.1%		9,610,291	0.2%		5,429,305	0.1%		-12.7%	-43.5%
Unallocated Insurance	14,840,293	0.3%		11,340,364	0.2%		14,129,155	0.3%		12,845,710	0.3%		6,132,922	0.1%		-58.7%	-52.3%
All Other Expenditures																	
Current Expenditures	53,938,502	1.1%		34,071,896	0.7%		31,530,661	0.7%		23,285,577	0.5%		18,299,395	0.4%		-66.1%	-21.4%
Capital Outlay	14,412,115	0.3%		6,850,771	0.1%		9,096,050	0.2%		6,666,657	0.1%		4,517,457	0.1%		-68.7%	-32.2%
Capital Outlay for Enterprise Funds	37,476,466	0.8%		33,581,435	0.7%		24,724,281	0.5%		27,410,744	0.6%		27,776,929	0.6%		-25.9%	1.3%
Debt Service																	
Principal Payments	607,442,960	12.4%		653,390,657	13.3%		556,728,282	11.8%		580,723,963	11.9%		503,746,202	10.3%		-17.1%	-13.3%
Interest and Fiscal Charges	255,147,928	5.2%		213,540,069	4.3%		202,277,766	4.3%		192,288,434	3.9%		178,015,220	3.6%		-30.2%	-7.4%
Total Current Expenditures	$2,921,864,021	59.8%		$3,020,319,451	61.4%		$2,998,833,210	63.6%		$3,075,162,398	63.1%		$3,177,427,610	65.1%		8.7%	3.3%
Total Capital Outlay	1,097,801,667	22.5%		1,033,480,751	21.0%		960,350,132	20.4%		1,026,282,677	21.1%		1,018,339,939	20.9%		-7.2%	-0.8%
Total Debt Service	862,590,888	17.7%		866,930,726	17.6%		759,006,048	16.1%		773,012,397	15.9%		681,761,422	14.0%		-21.0%	-11.8%
Total Expenditures	**$4,882,256,576**	**100.0%**		**$4,920,730,928**	**100.0%**		**$4,718,189,390**	**100.0%**		**$4,874,457,472**	**100.0%**		**$4,877,528,971**	**100.0%**		-0.1%	0.1%
Other Financing Uses																	
Debt Redemption - Refunded Bonds	$144,154,690			$151,430,242			$336,729,128			$183,736,569			$114,367,427				
Other Financing Uses	74,348,424			2,926,812			16,626,019			947,914			2,290,748				
Transfers to Enterprise Funds	98,805,018			87,170,373			75,809,793			93,953,785			93,206,139				
Transfers to Governmental Funds	710,363,268			680,466,228			642,981,852			628,337,600			605,570,944				
Total Expenditures and Other Financing Uses	**$5,909,927,976**			**$5,842,724,583**			**$5,790,336,182**			**$5,781,433,340**			**$5,692,964,229**				

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

Table 10
Summary of Revenues for Cities Over 2,500 Population
Governmental Funds by Population Group
For the Years Ended December 31, 2012 and 2013

	Population Over 100,000 First Class		Population 20,000-100,000 Second Class		Population 10,000-20,000 Third Class		Population 2,500-10,000 Fourth Class		Total Cities Over 2,500 Population 2013		Total Cities Over 2,500 Population 2012		Percent Increase (Decrease)
Population Estimates - State Demographer	894,012		1,958,608		575,266		647,351		4,075,237		4,027,620		1.2%
Revenues	***Amount***	**% ***	***Amount***	**% ***	***Amount***	**% ***	***Amount***	**% ***	***Amount***	**% ***	***Amount***	**% ***	
Property Taxes	$482,211,925	32.2%	$828,402,637	48.3%	$222,974,094	41.4%	$273,017,311	42.6%	$1,806,605,967	41.1%	$1,749,815,899	40.0%	3.2%
Tax Increments	64,011,659	4.3%	79,197,393	4.6%	24,137,548	4.5%	19,404,995	3.0%	186,751,595	4.3%	215,502,206	4.9%	-13.3%
Franchise Taxes	62,566,310	4.2%	41,245,714	2.4%	12,633,400	2.3%	11,380,264	1.8%	127,825,688	2.9%	112,375,014	2.6%	13.7%
Local Sales Tax	94,588,766	6.3%	8,759,330	0.5%	8,454,962	1.6%	6,774,321	1.1%	118,577,379	2.7%	97,061,573	2.2%	22.2%
Hotel/Motel Taxes	18,363,637	1.2%	14,913,484	0.9%	1,208,830	0.2%	1,500,953	0.2%	35,986,904	0.8%	65,234,078	1.5%	-44.8%
Gravel and Gambling Taxes	219,240	0.0%	806,693	0.0%	87,084	0.0%	180,232	0.0%	1,293,249	0.0%	1,184,661	0.0%	9.2%
Special Assessments	67,284,320	4.5%	140,162,345	8.2%	33,081,860	6.1%	40,777,347	6.4%	281,305,872	6.4%	255,178,074	5.8%	10.2%
Licenses and Permits	57,527,762	3.8%	75,405,923	4.4%	14,895,424	2.8%	17,473,801	2.7%	165,302,910	3.8%	151,050,615	3.5%	9.4%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	$23,313,988	1.6%	$7,327,644	0.4%	$562,825	0.1%	$1,734,087	0.3%	32,938,544	0.7%	$58,832,961	1.3%	-44.0%
All Other	84,783,899	5.7%	39,057,965	2.3%	23,397,814	4.3%	16,993,418	2.7%	164,233,096	3.7%	163,773,020	3.7%	0.3%
State Grants													
Local Government Aid	147,001,805	9.8%	55,559,269	3.2%	58,085,735	10.8%	78,153,703	12.2%	$338,800,512	7.7%	341,245,570	7.8%	-0.7%
Market Value Credit	10,954	0.0%	39,813	0.0%	63,506	0.0%	112,964	0.0%	227,237	0.0%	527,920	0.0%	-57.0%
Taconite Relief and Aids	---	---	---	---	3,764,223	0.7%	6,170,240	1.0%	9,934,463	0.2%	7,381,018	0.2%	34.6%
PERA Aid	1,545,029	0.1%	1,469,712	0.1%	666,963	0.1%	580,204	0.1%	4,261,908	0.1%	4,443,879	0.1%	-4.1%
Highways	26,776,581	1.8%	80,949,128	4.7%	22,613,573	4.2%	14,012,704	2.2%	144,351,986	3.3%	154,451,477	3.5%	-6.5%
All Other	69,885,504	4.7%	76,748,637	4.5%	30,841,797	5.7%	33,656,089	5.3%	211,132,027	4.8%	206,888,058	4.7%	2.1%
County Grants	4,156,377	0.3%	10,541,925	0.6%	6,649,667	1.2%	4,669,549	0.7%	26,017,518	0.6%	25,558,678	0.6%	1.8%
Local Unit Grants	35,512,682	2.4%	18,982,859	1.1%	7,364,119	1.4%	7,799,343	1.2%	69,659,003	1.6%	61,488,075	1.4%	13.3%
Total Intergovernmental Revenues	**$392,986,819**	**26.2%**	**$290,676,952**	**16.9%**	**$154,010,222**	**28.6%**	**$163,882,301**	**25.6%**	**$1,001,556,294**	**22.8%**	**$1,024,590,656**	**23.4%**	**-2.2%**
Departmental Fees and Service Charges													
General Government	$80,216,492	5.4%	$31,329,886	1.8%	$5,205,677	1.0%	$7,566,339	1.2%	124,318,394	2.8%	$124,803,955	2.9%	-0.4%
Public Safety	25,394,230	1.7%	16,224,246	0.9%	10,148,763	1.9%	23,468,638	3.7%	75,235,877	1.7%	70,280,974	1.6%	7.1%
Streets and Highways	7,044,891	0.5%	20,983,410	1.2%	3,971,853	0.7%	4,767,733	0.7%	36,767,887	0.8%	32,234,065	0.7%	14.1%
Sanitation (Refuse Collection)	---	---	4,773,129	0.3%	1,207,710	0.2%	2,938,195	0.5%	8,919,034	0.2%	8,147,353	0.2%	9.5%
Libraries	270,138	0.0%	150,478	0.0%	321,131	0.1%	197,179	0.0%	938,926	0.0%	846,210	0.0%	11.0%
Parks and Recreation	26,417,530	1.8%	58,270,371	3.4%	14,747,119	2.7%	14,820,155	2.3%	114,255,175	2.6%	111,412,551	2.5%	2.6%
Airport	1,926,112	0.1%	$1,928,293	0.1%	1,810,361	0.3%	3,097,302	0.5%	8,762,068	0.2%	8,286,413	0.2%	5.7%
Transit	2,103,957	0.1%	3,714,710	0.2%	344,551	0.1%	230,783	0.0%	6,394,001	0.1%	6,503,027	0.1%	-1.7%
Cemetery	---	---	100,745	0.0%	350,656	0.1%	481,466	0.1%	932,867	0.0%	966,295	0.0%	-3.5%
All Other	40,610,846	2.7%	41,013,320	2.4%	10,126,679	1.9%	12,892,182	2.0%	104,643,027	2.4%	93,402,306	2.1%	12.0%
Total Departmental Fees and Service Charges	**$183,984,196**	**12.3%**	**$178,488,588**	**10.4%**	**$48,234,500**	**9.0%**	**$70,459,972**	**11.0%**	**$481,167,256**	**11.0%**	**$456,883,149**	**10.4%**	**5.3%**
Fines and Forfeits	$9,559,174	0.6%	$15,924,761	0.9%	$4,062,418	0.8%	$4,586,366	0.7%	$34,132,719	0.8%	$39,484,444	0.9%	-13.6%
Interest Earnings**	(5,756,352)	-0.4%	(19,998,058)	-1.2%	(7,130,983)	-1.3%	2,581,084	0.4%	(30,304,309)	-0.7%	56,631,878	1.3%	-153.5%
All Other Revenues	70,274,619	4.7%	61,911,385	3.6%	22,079,116	4.1%	28,929,007	4.5%	183,194,127	4.2%	151,275,151	3.5%	21.1%
Total Revenues	**$1,497,822,075**	**100.0%**	**$1,715,897,147**	**100.0%**	**$538,728,475**	**100.0%**	**$640,947,954**	**100.0%**	**$4,393,395,651**	**100.0%**	**$4,376,267,398**	**100.0%**	**0.4%**
Percent of Total Revenues	34.1%		39.1%		12.3%		14.6%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	$105,813,180		$262,410,928		$93,713,339		$118,736,019		$580,673,466		$725,026,377		
Other Long-Term Indebtedness	1,604,500		6,512,489		1,427,394		3,846,811		13,391,194		57,251,764		
Short-Term Indebtedness	---		---		---		---		---		111,881		
Total Borrowing	**$107,417,680**		**$268,923,417**		**$95,140,733**		**$122,582,830**		**$594,064,660**		**$782,390,022**		
Other Financing Sources	$324,508		$9,484,178		$3,625,602		$5,806,782		$19,241,070		$19,915,267		
Transfers from Enterprise Funds	50,072,837		61,317,013		23,121,910		25,106,717		159,618,477		187,421,584		
Transfers from Governmental Funds	178,186,966		249,522,955		92,974,761		84,886,262		605,570,944		628,337,600		
Total Revenues and Other Financing Sources	**$1,833,824,066**		**$2,305,144,710**		**$753,591,481**		**$879,330,545**		**$5,771,890,802**		**$5,994,331,871**		

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 11
Summary of Expenditures for Cities Over 2,500 Population
Governmental Funds by Population Group
For the Years Ended December 31, 2012 and 2013

Expenditures		Population Over 100,000 First Class		Population 20,000-100,000 Second Class		Population 10,000-20,000 Third Class		Population 2,500-10,000 Fourth Class		Total Cities Over 2,500 Population 2013		Total Cities Over 2,500 Population 2012		Percent Increase (Decrease)
		Amount	% *	*Amount*	% *	*Amount*	% *	*Amount*	% *	*Amount*	% *	*Amount*	% *	
General Government	- Current Expenditures	$176,935,418	11.3%	$166,855,539	8.7%	$57,812,400	9.2%	$83,386,404	11.0%	$484,989,761	9.9%	$466,113,415	9.6%	4.0%
	- Capital Outlay	7,391,136	0.5%	8,445,135	0.4%	2,717,118	0.4%	8,413,121	1.1%	26,966,510	0.6%	43,106,934	0.9%	-37.4%
Public Safety														
Police and Ambulance	- Current Expenditures	274,612,863	17.5%	343,051,738	17.8%	97,511,199	15.5%	113,824,345	15.1%	829,000,145	17.0%	802,205,785	16.5%	3.3%
	- Capital Outlay	3,055,331	0.2%	15,566,285	0.8%	4,225,007	0.7%	11,080,976	1.5%	33,927,599	0.7%	34,369,631	0.7%	-1.3%
Fire	- Current Expenditures	140,391,302	9.0%	102,213,881	5.3%	28,380,568	4.5%	33,017,270	4.4%	304,003,021	6.2%	290,998,314	6.0%	4.5%
	- Capital Outlay	4,359,490	0.3%	17,235,482	0.9%	2,864,414	0.5%	13,810,594	1.8%	38,269,980	0.8%	43,821,174	0.9%	-12.7%
Other Public Safety	- Current Expenditures	57,882,685	3.7%	36,983,369	1.9%	9,200,070	1.5%	10,835,225	1.4%	114,901,349	2.4%	133,364,728	2.7%	-13.8%
	- Capital Outlay	155,206	0.0%	1,679,890	0.1%	647,309	0.1%	4,610,769	0.6%	7,093,174	0.1%	11,957,565	0.2%	-40.7%
Streets and Highways	- Maintenance	120,487,649	7.7%	198,169,606	10.3%	66,248,363	10.5%	73,788,511	9.8%	458,694,129	9.4%	399,099,491	8.2%	14.9%
	- Lighting	1,570,519	0.1%	7,212,688	0.4%	3,629,114	0.6%	5,847,994	0.8%	18,260,315	0.4%	18,139,620	0.4%	0.7%
	- Construction	124,005,768	7.9%	279,746,166	14.5%	99,855,157	15.9%	100,904,019	13.4%	604,511,110	12.4%	572,061,027	11.7%	5.7%
	- Other Capital Outlay	180,204	0.0%	13,936,219	0.7%	5,618,478	0.9%	14,013,310	1.9%	33,748,211	0.7%	67,202,644	1.4%	-49.8%
Sanitation	- Refuse Collection and Disposal	62,014	0.0%	283,302	0.0%	2,109,090	0.3%	2,586,487	0.3%	5,040,893	0.1%	4,709,694	0.1%	7.0%
	- Other Sanitation	4,307,631	0.3%	2,077,466	0.1%	835,126	0.1%	1,646,970	0.2%	8,867,193	0.2%	8,880,701	0.2%	-0.2%
	- Capital Outlay	---	---	95,045	0.0%	6,665	0.0%	86,953	0.0%	188,663	0.0%	293,999	0.0%	-35.8%
Health	- Current Expenditures	21,241,970	1.4%	7,361,825	0.4%	164,237	0.0%	87,262	0.0%	28,855,294	0.6%	23,943,706	0.5%	20.5%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	47,076	0.0%	-100.0%
Culture and Recreation														
Libraries	- Current Expenditures	29,070,582	1.9%	6,905,289	0.4%	10,227,360	1.6%	9,791,256	1.3%	55,994,487	1.1%	57,270,812	1.2%	-2.2%
	- Capital Outlay	2,085,373	0.1%	419,946	0.0%	334,796	0.1%	1,084,856	0.1%	3,924,971	0.1%	7,898,620	0.2%	-50.3%
Parks and Recreation	- Current Expenditures	190,343,550	12.2%	167,225,859	8.7%	46,776,257	7.4%	43,980,231	5.8%	448,325,897	9.2%	372,629,335	7.6%	20.3%
	- Capital Outlay	45,923,885	2.9%	45,070,892	2.3%	13,288,169	2.1%	16,379,601	2.2%	120,662,547	2.5%	109,630,482	2.2%	10.1%
Housing/Economic Dev.	- Current Expenditures	179,922,452	11.5%	120,296,985	6.2%	27,927,004	4.4%	26,297,062	3.5%	354,443,503	7.3%	419,438,212	8.6%	-15.5%
	- Capital Outlay	8,373,021	0.5%	46,797,819	2.4%	21,271,099	3.4%	11,197,464	1.5%	87,639,403	1.8%	68,403,430	1.4%	28.1%
Conservation of Nat. Res.	- Current Expenditures	---	---	5,418,815	0.3%	571,608	0.1%	306,216	0.0%	6,296,639	0.1%	6,350,361	0.1%	-0.8%
	- Capital Outlay	---	---	928,422	0.0%	14,686	0.0%	---	---	943,108	0.0%	199,449	0.0%	372.9%
Airport	- Current Expenditures	3,407,998	0.2%	3,025,716	0.2%	3,190,581	0.5%	4,338,763	0.6%	13,963,058	0.3%	14,932,930	0.3%	-6.5%
	- Capital Outlay	1,460,962	0.1%	1,439,955	0.1%	13,560,050	2.2%	6,280,005	0.8%	22,740,972	0.5%	23,602,954	0.5%	-3.7%
Transit	- Current Expenditures	6,832,839	0.4%	11,644,782	0.6%	1,441,592	0.2%	1,440,396	0.2%	21,359,609	0.4%	20,954,007	0.4%	1.9%
	- Capital Outlay	572,383	0.0%	4,596,047	0.2%	113,002	0.0%	147,873	0.0%	5,429,305	0.1%	9,610,291	0.2%	-43.5%
Unallocated Insurance		---	---	1,534,248	0.1%	2,612,285	0.4%	1,986,389	0.3%	6,132,922	0.1%	12,845,710	0.3%	-52.3%
All Other Expenditures	- Current Expenditures	6,826,253	0.4%	4,763,817	0.2%	2,969,202	0.5%	3,740,123	0.5%	18,299,395	0.4%	23,285,577	0.5%	-21.4%
	- Capital Outlay	9,742	0.0%	2,990,801	0.2%	859,775	0.1%	657,139	0.1%	4,517,457	0.1%	6,666,657	0.1%	-32.2%
Capital Outlay for Enterprise Funds		4,577,666	0.3%	15,239,166	0.8%	212,494	0.0%	7,747,603	1.0%	27,776,929	0.6%	27,410,744	0.6%	1.3%
Debt Service	- Principal Payments	104,361,549	6.7%	216,432,802	11.2%	76,477,241	12.2%	106,474,610	14.1%	503,746,202	10.3%	580,723,963	11.9%	-13.3%
	- Interest and Fiscal Charges	45,548,095	2.9%	72,338,852	3.8%	24,775,545	3.9%	35,352,728	4.7%	178,015,220	3.6%	192,288,434	3.9%	-7.4%
Total Current Expenditures		$1,213,895,725	77.5%	$1,185,024,925	61.5%	$361,606,056	57.5%	$416,900,904	55.2%	$3,177,427,610	65.1%	$3,075,162,398	63.1%	3.3%
Total Capital Outlay		202,150,167	12.9%	454,187,270	23.6%	165,588,219	26.3%	196,414,283	26.0%	1,018,339,939	20.9%	1,026,282,677	21.1%	-0.8%
Total Debt Service		149,909,644	9.6%	288,771,654	15.0%	101,252,786	16.1%	141,827,338	18.8%	681,761,422	14.0%	773,012,397	15.9%	-11.8%
Total Expenditures		**$1,565,955,536**	**100.0%**	**$1,927,983,849**	**100.0%**	**$628,447,061**	**100.0%**	**$755,142,525**	**100.0%**	**$4,877,528,971**	**100.0%**	**$4,874,457,472**	**100.0%**	**0.1%**
Percent of Total Expenditures		32.1%		39.5%		12.9%		15.5%		100.0%		100.0%		
Other Financing Uses														
Debt Redemption - Refunded Bonds		$18,430,000		$36,087,839		$28,307,000		$31,542,588		$114,367,427		$183,736,569		
Other Financing Uses		---		1,020,000		1,052,281		218,467		2,290,748		947,914		
Transfers to Enterprise Funds		54,344,788		17,305,999		8,802,944		12,752,408		93,206,139		93,953,785		
Transfers to Governmental Funds		178,186,966		249,522,955		92,974,761		84,886,262		605,570,944		628,337,600		
Total Expenditures and Other Financing Uses		**$1,816,917,290**		**$2,231,920,642**		**$759,584,047**		**$884,542,250**		**$5,692,964,229**		**$5,781,433,340**		
Unreserved Fund Balance														
General Fund Unrestricted Fund Balance		$179,902,455		$473,974,888		$203,342,021		$259,379,477		$1,116,598,841		$1,090,599,069		
Special Revenue Unrestricted Fund Balance		163,228,245		71,010,041		48,959,673		45,285,798		328,483,757		323,854,590		
Total Unrestricted Fund Balance		**$343,130,700**		**$544,984,929**		**$252,301,694**		**$304,665,275**		**$1,445,082,598**		**$1,414,453,659**		
Percent of Total Expenditures		28.3%		46.0%		69.8%		73.1%		45.5%		46.0%		

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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Table 12
Governmental Fund Revenues and Expenditures - 5-Year Change
Cities Under 2,500 Population
For the Years Ended December 31, 2009 Through 2013

Governmental Funds	2009 Amount	2009 %	*	2010 Amount	2010 %	*	2011 Amount	2011 %	*	2012 Amount	2012 %	*	2013 Amount	2013 %	*	5-Year Change	2012-13 Change
Revenues																	
Taxes	$151,292,835	34.8%		$141,461,797	35.1%		$145,335,812	35.0%		$160,998,237	36.6%		$164,360,189	37.9%		8.6%	2.1%
Special Assessments	22,837,863	5.2%		17,556,370	4.4%		16,781,158	4.0%		16,021,957	3.6%		16,589,796	3.8%		-27.4%	3.5%
Licenses and Permits	5,537,959	1.3%		4,883,982	1.2%		5,065,250	1.2%		5,060,042	1.1%		5,742,007	1.3%		3.7%	13.5%
Intergovernmental Revenues																	
Federal Grants	$19,259,962	4.4%		$27,435,490	6.8%		$20,552,455	5.0%		$29,381,542	6.7%		$19,291,060	4.4%		0.2%	-34.3%
State Grants	136,965,448	31.5%		121,161,585	30.1%		133,174,837	32.1%		132,795,510	30.2%		126,938,193	29.3%		-7.3%	-4.4%
County Grants	4,786,738	1.1%		4,314,209	1.1%		6,036,287	1.5%		5,252,003	1.2%		7,440,029	1.7%		55.4%	41.7%
Local Unit Grants	7,367,009	1.7%		4,400,115	1.1%		3,549,475	0.9%		5,012,173	1.1%		5,465,330	1.3%		-25.8%	9.0%
Total Intergovernmental Revenues	**$168,379,157**	**38.7%**		**$157,311,399**	**39.1%**		**$163,313,054**	**39.4%**		**$172,441,228**	**39.2%**		**$159,134,612**	**36.7%**		**-5.5%**	**-7.7%**
Charges for Services	$43,906,639	10.1%		$41,638,883	10.3%		$42,997,408	10.4%		$45,385,273	10.3%		$47,609,477	11.0%		8.4%	4.9%
Fines and Forfeits	2,371,938	0.5%		2,109,513	0.5%		1,981,827	0.5%		1,985,080	0.5%		1,793,555	0.4%		-24.4%	-9.6%
Interest Earnings**	8,146,692	1.9%		5,987,360	1.5%		4,943,486	1.2%		3,831,595	0.9%		2,658,205	0.6%		-67.4%	-30.6%
All Other Revenues	32,845,750	7.5%		31,610,337	7.9%		34,239,287	8.3%		34,639,667	7.9%		35,930,296	8.3%		9.4%	3.7%
Total Revenues	**$435,318,833**	**100.0%**		**$402,559,641**	**100.0%**		**$414,657,282**	**100.0%**		**$440,363,079**	**100.0%**		**$433,818,137**	**100.0%**		**-0.3%**	**-1.5%**
Other Financing Sources																	
Borrowing	$75,703,115			$75,829,392			$60,090,671			$117,743,577			$83,993,355			11.0%	-28.7%
Other Sources	4,015,420			2,262,524			4,431,495			3,295,445			3,304,439			-17.7%	0.3%
Transfers from Enterprise Funds	19,886,246			18,470,167			18,013,622			21,375,933			20,809,600			4.6%	-2.6%
Transfers from Governmental Funds	44,162,303			38,856,682			33,354,715			39,704,197			43,654,369			-1.2%	9.9%
Total Revenues and Other Financing Sources	**$579,085,917**			**$537,978,406**			**$530,547,785**			**$622,482,231**			**$585,579,900**			**1.1%**	**-5.9%**
Expenditures (Including Capital Outlay)																	
General Government	$83,037,033	16.6%		$74,868,373	16.4%		$75,526,033	16.2%		$78,241,870	14.9%		$82,029,621	16.3%		-1.2%	4.8%
Public Safety	102,649,714	20.5%		97,772,664	21.4%		104,660,390	22.4%		109,259,922	20.8%		111,304,085	22.1%		8.4%	1.9%
Streets and Highways	111,700,989	22.3%		102,177,786	22.3%		112,445,412	24.1%		119,119,009	22.6%		111,857,363	22.2%		0.1%	-6.1%
Sanitation	4,350,858	0.9%		4,748,314	1.0%		5,030,258	1.1%		8,139,496	1.5%		4,392,652	0.9%		1.0%	-46.0%
Health	358,965	0.1%		142,849	0.0%		479,950	0.1%		522,977	0.1%		1,093,439	0.2%		204.6%	109.1%
Libraries	7,115,150	1.4%		7,133,132	1.6%		9,284,801	2.0%		8,025,428	1.5%		7,552,971	1.5%		6.2%	-5.9%
Parks and Recreation	28,965,887	5.8%		28,444,007	6.2%		32,256,027	6.9%		30,447,185	5.8%		31,067,359	6.2%		7.3%	2.0%
Housing and Economic Development	33,675,025	6.7%		26,472,216	5.8%		24,583,054	5.3%		29,934,525	5.7%		33,357,077	6.6%		-0.9%	11.4%
Airports	7,068,149	1.4%		7,361,781	1.6%		5,168,486	1.1%		9,054,483	1.7%		5,006,522	1.0%		-29.2%	-44.7%
All Other Expenditures	11,219,233	2.2%		9,283,451	2.0%		14,888,054	3.2%		9,080,217	1.7%		9,792,453	1.9%		-12.7%	7.8%
Capital Outlay for Enterprise Funds	19,949,122	4.0%		16,363,192	3.6%		9,101,511	2.0%		19,230,023	3.7%		15,190,977	3.0%		-23.9%	-21.0%
Debt Service	90,222,184	18.0%		82,722,219	18.1%		73,186,394	15.7%		104,889,195	19.9%		91,622,155	18.2%		1.6%	-12.6%
Total Expenditures	**$500,312,309**	**100.0%**		**$457,489,984**	**100.0%**		**$466,610,370**	**100.0%**		**$525,944,330**	**100.0%**		**$504,266,674**	**100.0%**		**0.8%**	**-4.1%**
Other Financing Uses																	
Debt Redemption - Refunded Bonds	$2,728,100			$9,057,316			$12,210,026			$19,036,713			$6,914,100				
Other Financing Uses	594,003			1,385,074			493,379			1,061,386			1,036,772				
Transfers to Enterprise Funds	8,630,302			11,503,455			7,918,756			11,113,975			10,444,370				
Transfers to Governmental Funds	44,081,763			38,872,842			33,195,587			39,696,352			43,654,369				
Total Expenditures and Other Financing Uses	**$556,346,477**			**$518,308,671**			**$520,428,118**			**$596,852,756**			**$566,316,285**				

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.
**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 13
Summary of Governmental Fund Revenues by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2013

	Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities Under 2,500 Population				Percent Increase
	Type 1		Type 2		Type 3		Type 4		Type 5		2013		2012		(Decrease)
Population Estimates - State Demographer*	74,976		55,492		80,270		96,753		76,872		384,363		383,122 **		0.3%
Revenues	***Amount***	**%** *	***Amount***	**%** *	***Amount***	**%** *	***Amount***	**%** *	***Amount***	**%** *	***Amount***	**%** *	***Amount***	**%** *	
Property Taxes	$31,998,274	37.9%	$22,269,531	32.4%	$32,882,151	37.6%	$40,281,996	37.5%	$26,414,801	30.8%	$153,846,753	35.5%	$149,719,075	34.0%	2.8%
Tax Increment Taxes	2,533,836	3.0%	1,336,062	1.9%	2,224,790	2.5%	1,312,262	1.2%	622,822	0.7%	8,029,772	1.9%	9,414,557	2.1%	-14.7%
Franchise Taxes	752,910	0.9%	279,868	0.4%	443,049	0.5%	510,089	0.5%	53,693	0.1%	2,039,609	0.5%	1,606,127	0.4%	27.0%
Local Sales and Hotel/Motel Taxes	16,933	0.0%	238,471	0.3%	25,387	0.0%	72,043	0.1%	4,449	0.0%	357,283	0.1%	185,417	0.0%	92.7%
Gravel and Gambling Taxes	11,720	0.0%	---	---	14,181	0.0%	21,717	0.0%	39,154	0.0%	86,772	0.0%	73,061	0.0%	18.8%
Special Assessments	4,392,694	5.2%	2,493,560	3.6%	4,315,663	4.9%	3,758,809	3.5%	1,629,070	1.9%	16,589,796	3.8%	16,021,957	3.6%	3.5%
Licenses and Permits	1,675,197	2.0%	733,662	1.1%	1,256,219	1.4%	1,164,158	1.1%	912,771	1.1%	5,742,007	1.3%	5,060,042	1.1%	13.5%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	$182,960	0.2%	$1,820,398	2.6%	$728,142	0.8%	$1,682,750	1.6%	$1,749,692	2.0%	$6,163,942	1.4%	$9,165,856	2.1%	-32.8%
Other	1,192,822	1.4%	1,247,456	1.8%	1,052,755	1.2%	2,766,838	2.6%	6,867,247	8.0%	13,127,118	3.0%	20,215,686	4.6%	-35.1%
State Grants															
Local Government Aid	17,723,245	21.0%	13,620,793	19.8%	18,343,154	21.0%	21,404,997	19.9%	13,845,054	16.1%	84,937,243	19.6%	84,567,499	19.2%	0.4%
Market Value Credit	11,207	0.0%	7,294	0.0%	16,637	0.0%	33,399	0.0%	65,741	0.1%	134,278	0.0%	148,014	0.0%	-9.3%
Taconite Aids	1,183,105	1.4%	2,546,104	3.7%	1,719,551	2.0%	1,293,095	1.2%	155,531	0.2%	6,897,386	1.6%	3,929,793	0.9%	75.5%
Highways	---	---	---	---	1,389,739	1.6%	240,853	0.2%	572,047	0.7%	2,202,639	0.5%	879,181	0.2%	150.5%
Other	4,518,229	5.4%	5,774,725	8.4%	3,798,640	4.3%	5,516,340	5.1%	13,158,713	15.3%	32,766,647	7.6%	43,271,023	9.8%	-24.3%
County Grants	1,884,912	2.2%	1,719,709	2.5%	445,106	0.5%	3,082,322	2.9%	307,980	0.4%	7,440,029	1.7%	5,252,003	1.2%	41.7%
Local Unit Grants	1,000,448	1.2%	1,325,525	1.9%	599,372	0.7%	1,467,383	1.4%	1,072,602	1.3%	5,465,330	1.3%	5,012,173	1.1%	9.0%
Total Intergovernmental Revenues	**$27,696,928**	**32.8%**	**$28,062,004**	**40.8%**	**$28,093,096**	**32.1%**	**$37,487,977**	**34.9%**	**$37,794,607**	**44.1%**	**$159,134,612**	**36.7%**	**$172,441,228**	**39.2%**	**-7.7%**
Charges for Services															
General Government	$734,329	0.9%	$340,975	0.5%	$441,399	0.5%	$456,972	0.4%	$325,085	0.4%	$2,298,760	0.5%	$2,154,756	0.5%	6.7%
Public Safety	3,283,464	3.9%	3,327,551	4.8%	4,430,569	5.1%	6,890,226	6.4%	5,756,128	6.7%	23,687,938	5.5%	23,645,498	5.4%	0.2%
Streets and Highways	451,001	0.5%	148,273	0.2%	188,192	0.2%	210,072	0.2%	265,178	0.3%	1,262,716	0.3%	938,983	0.2%	34.5%
Sanitation	755,239	0.9%	611,274	0.9%	490,894	0.6%	568,237	0.5%	846,593	1.0%	3,272,237	0.8%	3,315,546	0.8%	-1.3%
Libraries	64,856	0.1%	38,068	0.1%	64,057	0.1%	42,290	0.0%	11,402	0.0%	220,673	0.1%	289,849	0.1%	-23.9%
Parks and Recreation	2,019,431	2.4%	1,357,708	2.0%	2,118,429	2.4%	1,378,615	1.3%	778,318	0.9%	7,652,501	1.8%	6,922,147	1.6%	10.6%
Airports	360,034	0.4%	971,124	1.4%	48,396	0.1%	271,394	0.3%	137,565	0.2%	1,788,513	0.4%	1,517,655	0.3%	17.8%
Transit	---	---	12,908	0.0%	900	0.0%	5,725	0.0%	---	---	19,533	0.0%	33,830	0.0%	-42.3%
Cemetery	131,445	0.2%	49,401	0.1%	50,309	0.1%	106,340	0.1%	111,014	0.1%	448,509	0.1%	318,797	0.1%	40.7%
All Other	826,890	1.0%	894,582	1.3%	858,365	1.0%	3,358,432	3.1%	1,019,828	1.2%	6,958,097	1.6%	6,248,212	1.4%	11.4%
Total Charges for Services	**$8,626,689**	**10.2%**	**$7,751,864**	**11.3%**	**$8,691,510**	**9.9%**	**$13,288,303**	**12.4%**	**$9,251,111**	**10.8%**	**$47,609,477**	**11.0%**	**$45,385,273**	**10.3%**	**4.9%**
Fines and Forfeits	$572,870	0.7%	$299,201	0.4%	$369,934	0.4%	$435,177	0.4%	$116,373	0.1%	$1,793,555	0.4%	$1,985,080	0.5%	-9.6%
Interest Earnings**	277,389	0.3%	628,355	0.9%	505,063	0.6%	827,125	0.8%	420,273	0.5%	2,658,205	0.6%	3,831,595	0.9%	-30.6%
All Other Revenues	5,805,434	6.9%	4,633,284	6.7%	8,644,863	9.9%	8,368,381	7.8%	8,478,334	9.9%	35,930,296	8.3%	34,639,667	7.9%	3.7%
Total Revenues	**$84,360,874**	**100.0%**	**$68,725,862**	**100.0%**	**$87,465,906**	**100.0%**	**$107,528,037**	**100.0%**	**$85,737,458**	**100.0%**	**$433,818,137**	**100.0%**	**$440,363,079**	**100.0%**	**-1.5%**
Other Financing Sources															
Borrowing															
Bonds Issued	$14,080,270		$10,258,088		$20,828,814		$18,170,990		$8,123,704		$71,461,866		$106,622,340		
Other Long-Term Debt Issued	1,684,574		276,028		1,776,720		2,376,286		6,176,681		12,290,289		9,216,636		
Short-Term Debt Issued	---		---		100,000		---		141,200		241,200		1,904,601		
Total Borrowing	**$15,764,844**		**$10,534,116**		**$22,705,534**		**$20,547,276**		**$14,441,585**		**$83,993,355**		**$117,743,577**		
Other Financing Sources	881,993		334,566		339,560		1,258,436		489,884		3,304,439		3,295,445		
Transfers from Enterprise Funds	3,545,867		4,038,358		4,619,871		5,640,573		2,964,931		20,809,600		21,375,933		
Transfers from Governmental Funds	11,472,964		6,775,956		10,074,904		11,414,985		3,915,560		43,654,369		39,704,197		
Total Revenues and Other Financing Sources	**$116,026,542**		**$90,408,858**		**$125,205,775**		**$146,389,307**		**$107,549,418**		**$585,579,900**		**$622,482,231**		

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 14
Summary of Governmental Fund Expenditures by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2013

Expenditures		Population 2,000-2,500 Type 1 Amount	% *	Population 1,500-2,000 Type 2 Amount	% *	Population 1,000-1,500 Type 3 Amount	% *	Population 500-1,000 Type 4 Amount	% *	Population Under 500 Type 5 Amount	% *	Total Cities Under 2,500 Population 2013 Amount	% *	2012 Amount	% *	Percent Increase (Decrease)
General Government	- Current Expenditures	$13,119,802	12.9%	$10,490,364	13.6%	$14,934,345	14.8%	$19,063,003	15.0%	$17,957,879	18.5%	$75,565,393	15.0%	$73,136,179	13.9%	3.3%
	- Capital Outlay	2,489,210	2.4%	535,357	0.7%	650,731	0.6%	1,174,690	0.9%	1,614,240	1.7%	6,464,228	1.3%	5,105,691	1.0%	26.6%
Public Safety																
Police	- Current Expenditures	13,057,087	12.8%	9,019,088	11.7%	10,680,682	10.6%	10,457,952	8.2%	2,108,776	2.2%	45,323,585	9.0%	44,226,870	8.4%	2.5%
	- Capital Outlay	1,196,209	1.2%	303,097	0.4%	636,435	0.6%	494,096	0.4%	58,596	0.1%	2,688,433	0.5%	2,673,711	0.5%	0.6%
Ambulance	- Current Expenditures	1,336,876	1.3%	932,691	1.2%	1,700,126	1.7%	2,090,155	1.6%	962,413	1.0%	7,022,261	1.4%	6,396,006	1.2%	9.8%
	- Capital Outlay	222,742	0.2%	158,379	0.2%	402,053	0.4%	550,137	0.4%	217,366	0.2%	1,550,677	0.3%	1,032,304	0.2%	50.2%
Fire	- Current Expenditures	4,470,989	4.4%	3,788,863	4.9%	5,239,319	5.2%	8,946,980	7.0%	10,083,559	10.4%	32,529,710	6.5%	30,533,636	5.8%	6.5%
	- Capital Outlay	1,265,187	1.2%	1,350,533	1.7%	2,305,294	2.3%	3,388,009	2.7%	3,766,025	3.9%	12,075,048	2.4%	12,992,071	2.5%	-7.1%
Other Protection	- Current Expenditures	372,619	0.4%	407,978	0.5%	434,482	0.4%	655,680	0.5%	531,585	0.5%	2,402,344	0.5%	3,141,568	0.6%	-23.5%
	- Capital Outlay	1,661,509	1.6%	86,971	0.1%	43,759	0.0%	442,432	0.3%	5,477,356	5.6%	7,712,027	1.5%	8,263,756	1.6%	-6.7%
Streets and Highways	- Maintenance	9,346,604	9.2%	7,705,969	10.0%	11,612,894	11.5%	14,221,155	11.2%	10,418,350	10.7%	53,304,972	10.6%	47,921,078	9.1%	11.2%
	- Street Lighting	568,961	0.6%	725,507	0.9%	986,150	1.0%	1,602,409	1.3%	1,658,556	1.7%	5,541,583	1.1%	5,333,649	1.0%	3.9%
	- Construction	9,971,918	9.8%	10,105,138	13.1%	11,084,332	11.0%	9,140,434	7.2%	2,691,647	2.8%	42,993,469	8.5%	60,027,200	11.4%	-28.4%
	- Other Capital Outlay	1,563,536	1.5%	1,478,133	1.9%	2,050,726	2.0%	4,126,583	3.2%	798,361	0.8%	10,017,339	2.0%	5,837,082	1.1%	71.6%
Sanitation	- Current Expenditures	755,830	0.7%	689,418	0.9%	501,816	0.5%	853,251	0.7%	1,308,114	1.3%	4,108,429	0.8%	3,996,994	0.8%	2.8%
	- Capital Outlay	---	---	---	---	---	---	---	---	284,223	0.3%	284,223	0.1%	4,142,502	0.8%	-93.1%
Health	- Current Expenditures	---	---	42,355	0.1%	267,648	0.3%	423,873	0.3%	869	0.0%	734,745	0.1%	340,606	0.1%	115.7%
	- Capital Outlay	---	---	---	---	---	---	358,694	0.3%	---	---	358,694	0.1%	182,371	0.0%	96.7%
Culture and Recreation																
Libraries	- Current Expenditures	1,740,466	1.7%	1,628,202	2.1%	1,909,936	1.9%	1,383,119	1.1%	260,141	0.3%	6,921,864	1.4%	6,750,404	1.3%	2.5%
	- Capital Outlay	124,332	0.1%	340,774	0.4%	46,392	0.0%	113,460	0.1%	6,149	0.0%	631,107	0.1%	1,275,024	0.2%	-50.5%
Parks and Recreatio	- Current Expenditures	5,912,852	5.8%	4,244,682	5.5%	6,144,258	6.1%	5,565,698	4.4%	3,463,168	3.6%	25,330,658	5.0%	22,911,510	4.4%	10.6%
	- Capital Outlay	1,114,787	1.1%	1,648,598	2.1%	854,667	0.8%	1,118,360	0.9%	1,000,289	1.0%	5,736,701	1.1%	7,535,675	1.4%	-23.9%
Housing	- Current Expenditures	205,000	0.2%	741,908	1.0%	725,352	0.7%	1,639,929	1.3%	796,819	0.8%	4,109,008	0.8%	5,187,838	1.0%	-20.8%
	- Capital Outlay	---	---	109,224	0.1%	2,230	0.0%	---	---	9,835	0.0%	121,289	0.0%	235,697	0.0%	-48.5%
Economic Development	- Current Expenditures	5,616,876	5.5%	3,746,499	4.9%	4,120,851	4.1%	4,395,152	3.5%	3,629,918	3.7%	21,509,296	4.3%	17,420,829	3.3%	23.5%
	- Capital Outlay	3,543,398	3.5%	838,035	1.1%	503,400	0.5%	2,483,590	2.0%	249,061	0.3%	7,617,484	1.5%	7,090,161	1.3%	7.4%
Airport	- Current Expenditures	569,699	0.6%	1,040,074	1.3%	178,454	0.2%	407,391	0.3%	191,153	0.2%	2,386,771	0.5%	2,893,344	0.6%	-17.5%
	- Capital Outlay	900,887	0.9%	118,181	0.2%	492,749	0.5%	529,153	0.4%	578,781	0.6%	2,619,751	0.5%	6,161,139	1.2%	-57.5%
Unallocated Pension Costs		---	---	---	---	78,797	0.1%	36,438	0.0%	30,786	0.0%	146,021	0.0%	250,078	0.0%	-41.6%
Unallocated Insurance Costs		27,595	0.0%	340,672	0.4%	457,642	0.5%	635,899	0.5%	599,255	0.6%	2,061,063	0.4%	1,860,574	0.4%	10.8%
All Other Expenditures	- Curre - Current Expenditures	698,320	0.7%	828,964	1.1%	637,123	0.6%	2,475,354	1.9%	950,705	1.0%	5,590,466	1.1%	6,183,473	1.2%	-9.6%
	- Capit - Capital Outlay	20,845	0.0%	1,709,132	2.2%	137,281	0.1%	105,863	0.1%	21,782	0.0%	1,994,903	0.4%	786,092	0.1%	153.8%
Capital Outlay for Enterprise Funds		104,961	0.1%	357,206	0.5%	1,720,249	1.7%	1,335,821	1.0%	11,672,740	12.0%	15,190,977	3.0%	19,230,023	3.7%	-21.0%
Debt Service	- Principal Payment on Bonds	13,867,234	13.6%	7,758,880	10.0%	12,532,775	12.4%	18,364,017	14.4%	9,508,091	9.8%	62,030,997	12.3%	67,725,294	12.9%	-8.4%
	- Other Long-Term and Short-Term	1,382,194	1.4%	987,167	1.3%	2,503,815	2.5%	3,348,946	2.6%	2,162,296	2.2%	10,384,418	2.1%	15,870,306	3.0%	-34.6%
	- Interest and Fiscal Charges	4,588,859	4.5%	2,958,580	3.8%	4,379,687	4.3%	5,382,568	4.2%	1,897,046	2.0%	19,206,740	3.8%	21,293,595	4.0%	-9.8%
Total Current Expenditures		$57,799,576	56.8%	$46,373,234	60.1%	$60,609,875	60.0%	$74,853,438	58.8%	$54,952,046	56.7%	$294,588,169	58.4%	$278,484,636	52.9%	5.8%
Total Capital Outlay		24,179,521	23.7%	19,138,758	24.8%	20,930,298	20.7%	25,361,322	19.9%	28,446,451	29.3%	118,056,350	23.4%	142,570,499	27.1%	-17.2%
Total Debt Service		19,838,287	19.5%	11,704,627	15.2%	19,416,277	19.2%	27,095,531	21.3%	13,567,433	14.0%	91,622,155	18.2%	104,889,195	19.9%	-12.6%
Total Expenditures		**$101,817,384**	**100.0%**	**$77,216,619**	**100.0%**	**$100,956,450**	**100.0%**	**$127,310,291**	**100.0%**	**$96,965,930**	**100.0%**	**$504,266,674**	**100.0%**	**$525,944,330**	**100.0%**	**-4.1%**
Other Financing Uses																
Debt Redemption - Refunded Bonds		$3,479,500		$670,000		$900,000		$430,000		$1,434,600		$6,914,100		$19,036,713		-63.7%
Other Financing Uses		77,093		46,679		217,635		538,739		156,626		1,036,772		1,061,386		-2.3%
Transfers to Enterprise Funds		2,124,514		741,317		1,587,571		3,839,054		2,151,914		10,444,370		11,113,975		-6.0%
Transfer to Governmental Funds		11,472,964		6,775,956		10,074,904		11,414,985		3,915,560		43,654,369		39,696,352		10.0%
Total Expenditures & Other Financing Uses		**$118,971,455**		**$85,450,571**		**$113,736,560**		**$143,533,069**		**$104,624,630**		**$566,316,285**		**$596,852,756**		**-5.1%**

*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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CLASSIFICATION OF

REVENUES AND EXPENDITURES

GOVERNMENTAL FUNDS

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Ada	375,168	55,664	10,131	---	3,567,140	10,095	3,577,235	316,302	6,359	65,336	114,961	4,521,156	---	---	290,509	69,778	4,881,443
Adams	258,148	49,449	827	---	289,572	---	289,572	106,016	1,380	7,147	16,815	729,354	---	2,000	3,292	94,129	828,775
Adrian	462,727	79,286	10,768	65,385	414,253	---	479,638	152,412	1,785	13,262	33,386	1,233,264	---	---	180,931	190,640	1,604,835
Afton	1,664,123	---	208,358	---	810,197	7,098	817,295	12,322	15,901	255	25,102	2,743,356	---	---	---	525,000	3,268,356
Aitkin	1,030,726	13,614	34,709	284,554	1,503,587	8,713	1,796,854	215,886	14,347	13,580	515,890	3,635,606	---	---	52,000	1,463,719	5,151,325
Akeley	233,276	31,618	675	---	65,489	---	65,489	66,623	1,695	455	41,052	440,883	---	---	5,250	13,750	459,883
Albany	1,027,670	282,934	65,190	6,728	695,089	14,745	716,562	68,521	16,480	38,522	606,807	2,822,686	1,200,000	---	10,000	147,811	4,180,497
Albert Lea	7,138,718	1,404,829	275,418	1,193,144	7,001,662	340,921	8,535,727	954,483	96,576	(628,253)	416,384	18,193,882	5,335,000	---	919,819	601,259	25,049,960
Alberta	58,721	---	727	---	28,441	---	28,441	13,638	---	23	1,607	103,157	---	---	---	---	103,157
Albertville	3,212,853	306,453	213,277	---	108,861	50,000	158,861	1,097,560	---	(80,585)	203,566	5,111,985	---	---	---	697,254	5,809,239
Alden	196,813	23,696	2,000	---	152,141	---	152,141	48,972	593	3,733	15,627	443,575	---	1,289	---	1,033	445,897
Aldrich	5,572	---	1,930	---	6,423	---	6,423	100	---	40	371	14,436	---	---	---	---	14,436
Alexandria	7,267,996	1,944,190	487,356	658,640	2,440,841	1,746,692	4,846,173	1,734,033	109,684	(233,099)	539,732	16,696,065	5,780,723	5,400	200,000	476,568	23,158,756
Alpha	48,840	---	---	---	55,616	---	55,616	18,349	---	128	22,116	145,049	12,000	4,500	---	12,545	174,094
Altura	107,894	---	7,535	---	59,111	---	59,111	89,556	---	3,081	20,185	287,362	---	---	---	15,243	302,605
Alvarado	41,401	68,750	2,000	---	994,604	13,492	1,008,096	---	591	279	41,574	1,162,691	---	---	53,000	---	1,215,691
Amboy	231,439	---	957	800	151,104	600	152,504	41,989	---	4,082	11,166	442,137	---	23,000	---	94,490	559,627
Andover	11,078,855	1,045,000	536,706	---	920,237	194,810	1,115,047	3,147,086	96,130	573,256	1,649,688	19,241,768	---	76,184	596,930	1,349,633	21,264,515
Annandale	1,452,172	183,240	56,445	40,334	371,198	---	411,532	439,072	14,044	5,412	109,551	2,671,468	50,000	73,333	276,000	1,322,928	4,393,729
Anoka	10,366,935	485,145	379,864	7,885,531	1,538,442	---	9,423,973	1,343,754	139,553	(232,366)	221,045	22,127,903	---	440,000	1,000,000	840,000	24,407,903
Apple Valley	24,178,232	4,073,061	1,140,603	257,203	2,131,719	57,146	2,446,068	3,714,732	257,345	(991,703)	115,593	34,933,931	9,081,545	199,710	1,338,889	9,843,719	55,397,794
Appleton	1,122,786	74,549	4,417	---	1,224,630	---	1,224,630	282,899	7,189	7,554	724,551	3,448,575	2,095,000	10,358	1,106	25,000	5,580,039
Arco	41,367	---	2,430	---	24,939	---	24,939	3,745	---	467	13,379	86,327	---	1,055	---	---	87,382
Arden Hills	3,672,844	382,366	382,039	---	227,848	89,011	316,859	507,666	32,055	(164,535)	---	5,129,294	---	---	230,765	2,151,630	7,511,689
Argyle	115,214	120,964	1,655	13,632	284,502	10,450	308,584	133,906	343	1,718	81,601	763,985	---	37,825	32,354	36,145	870,309
Arlington	790,348	86,501	18,649	---	851,144	---	851,144	275,003	10,534	31,764	142,675	2,206,618	---	1,301	21,041	506,977	2,735,937
Ashby	207,350	59,359	2,519	---	115,357	1,500	116,857	178,184	515	1,639	174,772	741,195	---	---	42,000	2,883	786,078
Askov	120,870	---	1,888	---	75,960	---	75,960	20,728	---	745	12,517	232,708	125,000	---	---	---	357,708
Atwater	388,681	67,866	11,176	---	267,910	---	267,910	130,237	3,068	9,136	3,042	881,116	---	3,563	54,500	103,367	1,042,546
Audubon	215,266	113,888	2,688	---	131,806	---	131,806	374,693	1,530	1,234	80,058	921,163	560,000	---	89,120	---	1,570,283

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Aurora	854,703	---	6,815	201,399	944,666	288,691	1,434,756	103,287	12,146	11,318	117,349	2,540,374	41,500	49,689	259,552	15,630	2,906,745
Austin	6,723,378	762,933	346,374	731,701	10,401,368	1,937,919	13,070,988	891,052	206,199	(264,967)	749,077	22,485,034	---	---	---	1,060,000	23,545,034
Avoca	41,323	159	55	8,103	30,889	---	38,992	225	---	53	11,227	92,034	---	---	24,200	---	116,234
Avon	1,032,456	31,586	27,696	---	271,302	---	271,302	178,794	11,872	15,751	111,191	1,680,648	---	53,488	58,761	1,059,000	2,851,897
Babbitt	973,842	---	4,713	---	1,111,425	312,400	1,423,825	484,440	8,352	34,225	61,344	2,990,741	1,540,000	4,500	1,500	382,725	4,919,466
Backus	133,613	---	2,115	878,000	1,680,842	---	2,558,842	104,572	2,255	2,482	46,433	2,850,312	802,000	17,296	2,665	---	3,672,273
Badger	97,136	---	4,600	150,463	112,876	221	263,560	33,398	---	1,261	86,693	486,648	---	---	---	---	486,648
Bagley	630,160	96,227	11,375	---	720,984	---	720,984	138,288	7,908	7,013	99,316	1,711,271	138,900	---	22,609	---	1,872,780
Balaton	268,283	---	1,412	---	215,310	---	215,310	338,372	230	9,764	48,630	882,001	---	19,112	10,000	83,661	994,774
Barnesville	746,562	235,459	26,333	---	846,372	9,307	855,679	249,787	6,839	17,580	98,652	2,236,891	340,688	19,170	674,506	49,970	3,321,225
Barnum	186,693	---	4,063	---	148,923	---	148,923	56,282	---	517	23,949	420,427	50,000	495,330	7,000	11,016	983,773
Barrett	229,841	---	2,753	---	70,086	---	70,086	93,989	---	446	25,673	422,788	---	---	---	15,432	438,220
Barry	8,695	---	---	---	2,585	---	2,585	---	---	6	328	11,614	---	---	---	---	11,614
Battle Lake	582,287	15,854	8,560	258,771	85,503	1,188	345,462	14,096	4,728	6,446	117,456	1,094,889	240,060	---	140,000	23,000	1,497,949
Baudette	305,207	---	4,305	---	344,219	---	344,219	54,955	6,229	8,322	87,889	811,126	---	---	325,000	---	1,136,126
Baxter	8,432,631	1,294,827	258,469	88,174	235,837	32,300	356,311	644,733	78,299	(17,635)	343,518	11,391,153	4,180,633	27,663	104,351	1,846,620	17,550,420
Bayport	1,303,922	111,686	218,250	754	502,549	213,628	716,931	506,756	47,237	---	39,378	2,944,160	---	---	87,950	---	3,032,110
Beardsley	36,828	432	1,243	553	85,399	---	85,952	21,302	828	507	11,472	158,564	---	---	---	14,793	173,357
Beaver Bay	306,448	1,068	5,159	---	28,309	---	28,309	28,567	---	595	20,511	390,657	---	---	---	---	390,657
Beaver Creek	141,864	---	679	43,424	82,825	---	126,249	21,256	202	757	9,401	300,408	---	---	---	17,127	317,535
Becker	3,147,651	673,504	184,736	---	642,675	---	642,675	813,184	12,000	(86,493)	161,829	5,549,086	---	93,519	221,659	1,151,279	7,015,543
Bejou	9,694	525	3,515	---	19,645	---	19,645	---	109	---	675	34,163	---	---	---	---	34,163
Belgrade	310,526	33,109	5,390	8,434	242,020	---	250,454	107,179	1,577	6,553	40,479	755,267	---	132,505	---	24,196	911,968
Belle Plaine	4,662,865	536,133	113,297	733	754,571	---	755,304	410,432	139,361	---	154,159	6,771,551	1,190,000	---	68,870	1,250,384	9,280,805
Bellechester	35,226	657	5,101	---	17,774	---	17,774	19,397	1,051	248	44,148	123,602	---	---	---	---	123,602
Bellingham	34,520	---	939	---	74,048	---	74,048	31,988	---	4,077	12,208	157,780	---	---	18,995	---	176,775
Beltrami	17,199	---	---	---	29,460	---	29,460	16,913	---	1,319	3,524	68,415	---	10,000	---	---	78,415
Belview	94,609	---	2,970	---	150,138	---	150,138	19,365	---	1,619	25,246	293,947	---	---	36,430	---	330,377
Bemidji	5,220,166	678,655	722,203	83,669	4,248,990	141,725	4,474,384	1,552,583	201,223	(901,033)	346,630	12,294,811	---	57,507	2,828,835	347,548	15,528,701
Bena	10,469	---	1,525	---	27,257	---	27,257	7,321	344	16	1,167	48,099	---	---	---	---	48,099

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Benson	1,435,256	2,184	24,606	192,542	1,404,321	---	1,596,863	432,194	19,481	(14,151)	449,155	3,945,588	---	15,523	213,728	628,828	4,803,667
Bertha	77,386	1,150	1,265	550,400	395,429	30,772	976,601	47,754	2,622	3,589	26,518	1,136,885	3,639,000	---	---	8,479	4,784,364
Bethel	260,955	22,819	16,656	---	39,896	8,037	47,933	3,389	1,163	652	21,857	375,424	---	---	---	4,646	380,070
Big Falls	63,718	---	194	12,375	79,622	9,661	101,658	41,651	120	3,373	25,764	236,478	---	---	11,784	621	248,883
Big Lake	3,441,457	694,804	273,143	470	1,495,106	376,979	1,872,555	202,749	33,560	36,409	173,576	6,728,253	3,339,481	21,720	270,241	4,117,152	14,476,847
Bigelow	34,451	330	520	8,999	59,826	---	68,825	45,193	---	817	9,105	159,241	---	---	---	---	159,241
Bigfork	156,794	---	---	---	133,067	---	133,067	176,812	953	1,569	31,398	500,593	58,100	---	---	46,187	604,880
Bingham Lake	90,799	---	1,574	10,790	26,226	---	37,016	3,591	---	2,392	---	135,372	---	5,000	---	---	140,372
Birchwood	344,288	31,293	13,010	---	238	1,678	1,916	386	1,267	179	17,071	409,410	---	---	60,000	73,759	543,169
Bird Island	340,462	27,700	21,409	---	400,400	---	400,400	38,911	5,502	12,887	147,046	994,317	236,586	19,405	---	19,974	1,270,282
Biscay	17,825	---	2,540	---	14,630	---	14,630	---	---	---	13,494	48,489	---	---	24,282	9,000	81,771
Biwabik	958,478	---	14,746	---	387,075	74,080	461,155	74,801	5,264	2,959	464,156	1,981,559	158,004	8,768	56,313	946,442	3,151,086
Blackduck	240,593	33,662	1,140	1,012	253,600	---	254,612	91,978	3,376	11,063	143,079	779,503	---	---	20,000	9,324	808,827
Blaine	20,429,954	1,486,110	1,838,784	49,705	2,413,624	438,358	2,901,687	5,098,047	269,301	(440,216)	411,067	31,994,734	5,086,949	127,527	400,056	2,010,202	39,619,468
Blomkest	44,366	1,184	30	---	29,073	3,970	33,043	29,717	---	433	10,952	119,725	---	---	---	7,000	126,725
Blooming Prairie	598,990	76,724	12,509	---	712,639	66,589	779,228	96,557	7,098	9,140	37,967	1,618,213	---	51,124	---	464,452	2,133,789
Bloomington	73,571,522	3,738,367	4,679,509	8,778,911	11,382,222	1,022,567	21,183,700	4,160,681	1,493,871	646,165	18,408,604	127,882,419	9,791,462	---	438,318	41,414,566	179,526,765
Blue Earth	1,445,233	246,000	28,195	653,364	1,704,988	---	2,358,352	667,848	1,297	5,839	250,496	5,003,260	2,555,250	480	16,945	71,300	7,647,235
Bluffton	46,567	---	4,250	---	27,622	---	27,622	5,725	---	482	69,131	153,777	---	---	---	---	153,777
Bock	22,129	---	6,260	---	15,804	---	15,804	---	---	13	1,451	45,657	---	---	---	15,000	60,657
Borup	9,708	---	1,310	---	24,254	---	24,254	150	---	43	9,422	44,887	---	---	---	---	44,887
Bovey	383,820	167,703	1,072	2,061	438,661	94,155	534,877	48,491	5,359	720	50,904	1,192,946	---	---	227,736	---	1,420,682
Bowlus	48,509	---	3,000	---	51,731	2,310	54,041	42,674	954	379	32,826	182,383	---	---	---	---	182,383
Boy River	3,806	---	1,600	---	4,648	---	4,648	---	---	---	496	10,550	---	---	---	1,478	12,028
Boyd	83,305	---	1,774	---	76,725	---	76,725	31,762	1,672	811	38,943	234,992	---	---	---	---	234,992
Braham	593,419	21,313	29,516	595,040	516,462	3,612	1,115,114	86,890	5,420	13,915	55,394	1,920,981	645,000	---	30,000	86,911	2,682,892
Brainerd	5,499,832	596,754	255,160	592,844	7,072,673	484,285	8,149,802	2,224,438	181,578	10,966	1,316,477	18,235,007	1,269,908	10,374	---	1,308,001	20,823,290
Brandon	210,770	113,697	4,295	---	97,961	---	97,961	93,129	---	4,602	174,969	699,423	---	---	113,403	9,529	822,355
Breckenridge	929,475	139,277	28,968	4,999	1,441,706	---	1,446,705	379,841	33,051	(22,772)	282,666	3,217,211	225,615	176,032	225,000	136,545	3,980,403
Breezy Point	1,717,116	230,516	86,050	---	67,620	---	67,620	102,004	23,010	14,183	31,848	2,272,347	---	---	28,699	319,013	2,620,059

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Brewster	162,375	45,284	2,303	13,851	202,476	11,596	227,923	116,739	833	1,356	24,573	581,386	---	---	50,000	---	631,386
Bricelyn	152,223	---	426	---	136,351	---	136,351	40,500	107	9,676	80,178	419,461	---	35,150	---	---	454,611
Brook Park	17,572	---	3,600	---	28,301	446	28,747	36,307	---	43	9,039	95,308	---	---	---	---	95,308
Brooklyn Center	19,777,081	1,877,116	1,084,003	1,555,701	1,328,377	275,493	3,159,571	1,109,314	315,982	(71,059)	388,425	27,640,433	11,327,405	---	200,000	4,660,459	43,828,297
Brooklyn Park	40,942,733	3,100,114	2,517,681	1,043,740	3,492,038	633,998	5,169,776	4,751,102	626,132	(1,322,261)	6,764,023	62,549,300	---	340,479	1,055,385	3,721,291	67,666,455
Brooks	20,693	---	372	---	31,747	---	31,747	28,671	33	2,594	10,952	95,062	---	---	---	---	95,062
Brookston	18,999	---	1,000	---	---	---	---	7,000	---	---	---	26,999	---	---	---	---	26,999
Brooten	295,098	105,592	10,390	---	453,879	---	453,879	44,047	2,039	2,563	250,274	1,163,882	---	---	---	---	1,163,882
Browerville	172,598	42,725	9,207	2,250	225,004	---	227,254	90,047	1,840	470	34,550	578,691	---	---	458,653	---	1,037,344
Browns Valley	197,732	---	1,575	2,800	370,717	---	373,517	64,479	2,790	3,976	53,508	697,577	---	---	---	2,614	700,191
Brownsdale	291,537	50,824	4,801	---	191,279	8,131	199,410	935	---	324	29,404	577,235	---	---	61,016	---	638,251
Brownsville	124,331	---	3,915	---	69,715	5,000	74,715	77,362	403	75	21,479	302,280	---	---	---	---	302,280
Brownton	380,656	59,555	16,685	32,448	262,461	---	294,909	131,331	3,296	785	73,727	960,944	---	---	20,000	40,951	1,021,895
Bruno	17,684	---	870	---	24,278	---	24,278	10,700	---	347	3,016	56,895	---	---	---	---	56,895
Buckman	33,599	---	10,135	---	18,708	1,479	20,187	28,774	---	---	11,220	103,915	---	---	---	---	103,915
Buffalo	5,694,605	130,330	261,664	483,389	593,253	---	1,076,642	2,998,636	32,703	308,158	483,936	10,986,674	4,526,639	360	1,500,000	494,648	17,508,321
Buffalo Lake	448,409	45,825	980	---	228,413	---	228,413	96,994	2,576	16,099	60,481	899,777	---	---	150,000	285,635	1,335,412
Buhl	161,391	17,644	4,461	---	1,572,432	195,007	1,767,439	84,320	2,930	2,191	80,784	2,121,160	21,688	---	10,000	1,119,658	3,272,506
Burnsville	31,514,280	1,890,774	2,445,580	249,363	1,547,836	1,943,251	3,740,450	6,659,541	470,413	(3,262,167)	298,860	43,757,731	3,616,248	58,650	1,330,186	4,633,212	53,396,027
Burtrum	20,867	---	2,109	---	27,848	---	27,848	585	433	43	2,273	54,158	---	---	---	---	54,158
Butterfield	112,341	2,272	2,488	---	175,110	---	175,110	52,023	1,187	1,246	42,187	388,854	340,000	---	---	30,000	758,854
Byron	2,296,039	229,331	211,195	---	548,153	262,984	811,137	250,906	5,613	16,381	48,950	3,869,552	3,485,000	---	18,000	71,909	7,444,461
Caledonia	775,057	12,318	13,887	12,517	906,031	25,114	943,662	385,957	17,929	4,733	389,188	2,542,731	128,000	5,400	23,805	---	2,699,936
Callaway	40,733	---	112	1,388	50,000	---	51,388	53,324	4,971	996	326,237	477,761	---	---	7,376	421,254	906,391
Calumet	151,534	---	2,025	---	153,164	251,767	404,931	4,940	481	442	10,366	574,719	---	---	73,201	---	647,920
Cambridge	5,043,716	637,779	317,572	392,360	1,140,871	96,154	1,629,385	945,742	80,529	(129,396)	50,955	8,576,282	---	791,111	420,000	1,863,055	11,650,448
Campbell	28,077	---	576	---	83,496	---	83,496	14,200	---	359	3,796	130,504	---	---	---	---	130,504
Canby	645,057	54,806	3,680	526,575	690,821	28,272	1,245,668	125,411	4,388	34,995	157,753	2,271,758	---	32,950	---	34,941	2,339,649
Cannon Falls	3,251,103	357,786	71,262	306,068	567,147	107,412	980,627	209,583	30,781	1,428	496,995	5,399,565	1,475,000	276,735	237,471	610,921	7,999,692
Canton	118,198	---	2,249	---	91,741	---	91,741	23,321	1,038	3,091	37,298	276,936	32,430	---	144,613	1,040	455,019

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Carlos	143,082	45,332	5,116	---	68,654	---	68,654	38,480	2,776	1,632	93,970	399,042	---	29,429	---	18,390	446,861
Carlton	187,216	---	19,980	---	272,511	33,499	306,010	123,739	4,583	1,756	36,421	679,705	---	---	---	87,003	766,708
Carver	2,038,678	79,289	175,038	---	104,312	1,650,941	1,755,253	325,895	9,099	(32,722)	102,461	4,452,991	1,570,000	---	6,840	540,048	6,569,879
Cass Lake	336,761	---	19,560	---	450,393	18,041	468,434	63,600	924	4,810	79,775	973,864	---	---	---	54,058	1,027,922
Cedar Mills	19,226	---	36	---	5,968	---	5,968	---	---	91	1,269	26,590	---	---	---	---	26,590
Center City	211,258	23,373	3,114	---	29,251	7,762	37,013	163,671	4,962	1,285	23,086	467,762	---	---	15,151	---	482,913
Centerville	2,287,009	566,188	122,994	---	184,890	18,322	203,212	5,889	34,828	6,862	41,566	3,268,548	1,485,000	10,000	388,296	252,203	5,404,047
Ceylon	57,404	1,300	1,615	---	141,651	---	141,651	775	245	276	12,824	216,090	---	---	46,156	---	262,246
Champlin	9,435,861	335,290	325,211	1,965	1,042,355	278,039	1,322,359	1,879,499	353,073	(668,371)	414,117	13,397,039	4,350,152	132,155	548,345	2,826,085	21,253,776
Chandler	94,513	---	50	2,187	79,328	---	81,515	50,309	---	2,815	41,938	271,140	---	---	---	4,500	275,640
Chanhassen	10,934,224	3,193,078	1,324,770	---	7,697,036	274,303	7,971,339	1,657,879	99,984	(14,764)	354,925	25,521,435	---	---	888,711	1,935,586	28,345,732
Chaska	13,502,612	3,918,217	1,135,211	633,408	2,133,318	152,329	2,919,055	3,565,676	123,687	40,305	1,019,902	26,224,665	4,948,513	29,032	1,476,761	6,165,214	38,844,185
Chatfield	1,496,048	25,556	18,545	---	823,101	152,412	975,513	349,896	14,020	18,501	228,608	3,126,687	---	---	100,286	540,018	3,766,991
Chickamaw Beach	31,812	---	590	---	177	---	177	1,000	---	27	292	33,898	---	---	---	15,000	48,898
Chisago City	2,120,267	207,690	55,036	---	172,494	516	173,010	319,557	---	13,551	258,809	3,147,920	---	5,730	160,571	50,500	3,364,721
Chisholm	1,165,934	54,603	31,009	295,131	4,547,966	855,916	5,699,013	204,290	33,365	33,988	260,867	7,483,069	438,298	15,722	---	---	7,937,089
Chokio	88,820	---	1,830	3,886	135,918	---	139,804	16,903	113	648	16,568	264,686	---	---	---	10,000	274,686
Circle Pines	2,923,315	154,047	63,053	---	302,169	121,675	423,844	120,409	24,244	(14,958)	16,102	3,710,056	---	---	---	787,572	4,497,628
Clara City	606,917	27,199	5,751	---	374,707	---	374,707	78,355	19,326	24,412	212,798	1,349,465	---	---	64,943	173,386	1,587,794
Claremont	366,624	4,462	8,676	---	165,357	---	165,357	22,374	1,266	5,194	28,060	602,013	---	---	---	18,520	620,533
Clarissa	156,803	---	395	---	177,834	---	177,834	29,154	635	757	14,549	380,127	---	3,431	5,000	112,072	500,630
Clarkfield	387,743	9,343	4,145	736	371,915	36,807	409,458	59,563	9,398	1,348	52,557	933,555	---	291,416	1,067,689	76,931	2,369,591
Clarks Grove	110,287	10,436	4,416	---	178,875	---	178,875	59,724	---	3,101	4,922	371,761	---	---	---	10,000	381,761
Clear Lake	278,935	146	3,603	500	47,531	329	48,360	215,994	2,520	120	44,463	594,141	155,305	9,757	24,368	72,296	855,867
Clearbrook	195,172	15,997	239	---	167,177	---	167,177	105,921	1,783	1,125	34,772	522,186	---	37,000	113,365	---	672,551
Clearwater	1,243,372	90,480	24,319	---	261,385	---	261,385	156,184	4,762	---	49,822	1,830,324	---	---	---	158,970	1,989,294
Clements	49,008	---	1,050	---	47,359	---	47,359	16,728	---	2,710	10,907	127,762	---	---	---	---	127,762
Cleveland	249,503	---	8,624	---	165,723	12,123	177,846	43,114	5,765	1,485	50,899	537,236	---	---	---	37,006	574,242
Climax	66,449	---	975	---	50,781	2,784	53,565	9,920	63	459	13,904	145,335	---	---	---	12,743	158,078
Clinton	48,930	---	618	1,646	149,694	310	151,650	34,121	---	800	32,759	268,878	---	---	---	---	268,878

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Clitherall	7,839	---	3,005	---	16,887	---	16,887	---	---	768	6,597	35,096	---	---	---	---	35,096
Clontarf	40,949	---	---	---	28,957	---	28,957	882	47	---	1,999	72,834	---	---	---	---	72,834
Cloquet	3,634,687	81,590	123,672	1,268	2,877,292	1,800	2,880,360	588,710	87,059	(17,382)	162,483	7,541,179	---	54,000	180,000	986,514	8,761,693
Coates	50,434	---	7,786	---	59	---	59	11,155	4,735	908	648	75,725	---	---	---	---	75,725
Cobden	7,552	---	1,209	---	3,505	---	3,505	20	---	7	---	12,293	---	---	20	---	12,313
Cohasset	2,054,527	---	12,169	---	130,740	25,500	156,240	109,218	5,441	77,702	191,907	2,607,204	---	---	---	2,883,943	5,491,147
Cokato	1,159,535	---	40,106	---	493,297	---	493,297	295,473	6,582	16,502	43,843	2,055,338	290,000	---	---	319,912	2,665,250
Cold Spring	1,120,576	607,474	67,662	29,524	548,699	---	578,223	531,477	23,847	(51,800)	250,312	3,127,771	---	---	284,974	23,354	3,436,099
Coleraine	882,226	15,495	6,875	---	728,875	291,822	1,020,697	88,414	22,472	1,073	157,986	2,195,238	110,528	5,840	25,000	232,046	2,568,652
Cologne	771,824	42,197	95,288	---	176,617	10,066	186,683	197,561	4,154	21,537	36,036	1,355,280	6,712,088	---	---	---	8,067,368
Columbia Heights	10,602,733	667,719	412,208	240,314	1,743,903	735,183	2,719,400	1,536,482	148,023	(611,794)	92,652	15,567,423	563,021	51,997	326,740	---	16,509,181
Columbus	2,063,896	979,955	109,829	---	25,387	19,899	45,286	31,991	38,703	17,510	143,393	3,430,563	---	451	---	1,625,101	5,056,115
Comfrey	168,457	16,295	1,840	---	128,339	---	128,339	175,645	1,467	12,921	80,592	585,556	---	30,268	---	30,800	646,624
Comstock	15,524	---	---	---	16,905	509	17,414	---	---	---	806	33,744	---	---	---	---	33,744
Conger	59,099	---	---	---	28,548	---	28,548	41,254	---	1,724	3,076	133,701	---	---	16,600	---	150,301
Cook	356,254	---	6,835	58,126	961,337	422,045	1,441,508	189,172	1,822	5,567	48,514	2,049,672	---	---	---	174,622	2,224,294
Coon Rapids	27,610,537	2,347,775	1,833,910	423,620	3,298,878	425,261	4,147,759	3,248,211	334,526	(1,915,510)	996,601	38,603,809	6,866,368	---	81,276	1,936,848	47,488,301
Corcoran	3,245,389	3,599	159,524	114,696	217,747	40,591	373,034	241,047	58,194	8,897	54,729	4,144,413	---	6,341	---	4,360	4,155,114
Correll	11,349	---	---	---	8,526	---	8,526	---	---	54	759	20,688	---	5,008	---	---	25,696
Cosmos	260,261	78,246	6,161	---	146,484	---	146,484	44,286	467	1,897	33,042	570,844	488,000	14,184	---	34,408	1,107,436
Cottage Grove	13,702,505	1,575,736	860,954	33,744	3,910,660	698,364	4,642,768	7,283,433	188,657	113,450	709,893	29,077,396	7,556,507	27,195	121,072	638,374	37,420,544
Cottonwood	545,295	49,414	6,329	---	282,553	---	282,553	127,637	2,129	10,671	361,232	1,385,260	---	---	---	208,607	1,593,867
Courtland	190,092	112,317	5,823	---	312,114	---	312,114	---	---	3,757	13,077	637,180	---	---	---	37,036	674,216
Cromwell	142,261	---	250	111,122	44,169	18,913	174,204	139,584	---	53	29,362	485,714	---	---	---	---	485,714
Crookston	2,428,823	761,445	101,073	1,892,983	5,531,245	16,500	7,440,728	818,355	121,318	40,125	85,596	11,797,463	---	741	130,436	---	11,928,640
Crosby	1,517,460	158,374	30,302	---	1,090,629	---	1,090,629	807,419	12,708	---	433,346	4,050,238	---	3,142	20,000	392,480	4,465,860
Crosslake	2,533,466	84,142	66,054	---	88,235	32,091	120,326	309,845	30,427	7,971	171,789	3,324,020	---	---	277,238	213,597	3,814,855
Crystal	9,641,513	3,467,243	843,741	74,170	2,582,300	399,560	3,056,030	1,190,893	397,759	94,234	493,610	19,185,023	3,688,626	57,310	49,594	845,756	23,826,309
Currie	112,845	437	2,794	---	74,918	---	74,918	14,096	---	513	8,585	214,188	---	1,250	---	39,972	255,410
Cuyuna	144,765	4,406	3,860	---	24,526	---	24,526	6,000	1,140	101	34,324	219,122	---	---	---	---	219,122

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Cyrus	51,056	---	1,430	---	90,412	---	90,412	19,568	21	5,280	26,756	194,523	---	6,000	2,800	---	203,323
Dakota	108,051	---	468	---	40,967	---	40,967	26,681	---	1,883	15,158	193,208	209,000	---	---	---	402,208
Dalton	49,358	---	325	---	64,351	---	64,351	38,156	---	201	1,792	154,183	---	---	10,000	7,503	171,686
Danube	152,569	12,258	2,595	---	155,793	---	155,793	106,415	2,997	3,524	19,211	455,362	---	---	---	33,000	488,362
Danvers	34,563	---	648	2,556	21,589	---	24,145	20,998	133	26	9,757	90,270	---	---	---	---	90,270
Darfur	38,809	---	779	2,440	51,411	---	53,851	12,704	---	447	23,478	130,068	---	---	2,000	10,786	142,854
Darwin	64,359	5,444	320	---	38,213	---	38,213	34,094	206	229	7,722	150,587	---	---	---	---	150,587
Dassel	595,403	24,168	7,147	---	344,425	---	344,425	278,850	2,398	2,755	60,617	1,315,763	946,754	---	---	252,689	2,515,206
Dawson	969,385	217,600	2,095	---	580,139	8,120	588,259	92,041	10,381	22,921	77,197	1,979,879	605,000	6,184	30,000	5,312	2,626,375
Dayton	3,214,557	3,278,306	153,887	8,306	1,087,750	---	1,096,056	250,630	47,095	30,692	90,721	8,161,944	2,471,278	---	---	1,764,649	12,397,871
De Graff	15,839	---	70	2,281	27,714	---	29,995	4,488	---	374	69,494	120,260	---	---	600	---	120,860
Deephaven	2,016,528	775	323,964	12,778	188,793	17,478	219,049	518,303	92,095	23,784	181,209	3,375,707	---	12,940	27,454	---	3,416,101
Deer Creek	50,699	295	2,050	---	69,048	903	69,951	23,329	3,210	3,116	57,892	210,542	---	---	---	16,217	226,759
Deer River	515,046	22,719	11,923	---	399,156	---	399,156	260,331	11,357	582	61,150	1,282,264	---	2,100	---	---	1,284,364
Deerwood	463,406	4,420	15,643	52,250	80,021	---	132,271	90,079	5,996	14,696	132,824	859,335	---	---	---	28,379	887,714
Delano	3,243,540	14,305	400,065	---	1,223,326	44,382	1,267,708	589,732	875	35,816	67,296	5,619,337	10,176,556	23,416	291,000	1,499,879	17,610,188
Delavan	151,759	1,840	1,729	---	59,555	300	59,855	49,783	33	1,161	30,729	296,889	---	---	---	---	296,889
Delhi	16,764	---	140	---	28,659	---	28,659	1,011	---	35	3,929	50,538	---	---	---	---	50,538
Dellwood	391,756	---	50,312	---	162	1,100	1,262	22,919	4,211	294	12,463	483,217	806,915	---	---	---	1,290,132
Denham	11,266	---	1,700	16,258	404	---	16,662	---	---	151	---	29,779	---	---	---	---	29,779
Dennison	60,424	---	5,681	---	23,832	---	23,832	6,632	65	70	2,475	99,179	---	---	---	---	99,179
Dent	56,117	6,702	10,430	---	45,306	438	45,744	73,740	---	115	80,024	272,872	---	---	26,017	5,000	303,889
Detroit Lakes	5,004,381	1,280,797	116,655	57,982	1,554,316	52,976	1,665,274	1,682,496	68,442	234,058	174,565	10,226,668	---	47,421	1,239,930	1,653,667	13,167,686
Dexter	187,910	9,628	4,158	---	80,275	---	80,275	850	---	95	33,533	316,449	---	---	---	---	316,449
Dilworth	1,166,183	1,405,602	64,210	---	927,039	25,796	952,835	158,870	16,266	30,512	89,589	3,884,067	680,000	---	22,500	362,373	4,948,940
Dodge Center	1,326,770	155,917	22,870	6,882	672,272	182,039	861,193	162,748	9,133	7,745	33,011	2,579,387	---	---	138,250	251,396	2,969,033
Donaldson	17,497	---	---	---	4,832	---	4,832	8,901	---	8	---	31,238	---	---	---	---	31,238
Donnelly	49,462	39,917	1,525	1,110	66,858	---	67,968	16,910	11	673	9,697	186,163	---	---	---	5,730	191,893
Doran	14,805	---	---	---	12,030	---	12,030	3,560	---	307	661	31,363	---	---	---	---	31,363
Dover	199,189	38,753	4,700	---	107,434	39,348	146,782	19,308	---	6,435	46,494	461,661	---	---	---	28,694	490,355

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Dovray	24,966	---	1,000	3,652	24,208	---	27,860	9,475	---	177	9,452	72,930	---	---	---	2,232	75,162
Duluth	46,600,484	2,328,821	1,863,333	13,071,594	41,154,122	1,367,946	55,593,662	7,182,223	699,846	(1,715,890)	5,650,917	118,203,396	10,761,507	---	4,942,576	13,177,543	147,085,022
Dumont	52,346	---	53	---	31,920	---	31,920	6,200	---	156	2,582	93,257	---	---	---	---	93,257
Dundas	1,349,236	261,360	81,623	---	104,092	---	104,092	33,804	10,382	8,318	36,204	1,885,019	1,309,849	---	---	23,131	3,217,999
Dundee*	22,717	---	755	484,793	920,235	---	1,405,028	2,328	---	114	2,199	1,433,141	120,000	---	4,576	---	1,557,717
Dunnell	84,059	---	491	---	69,745	200	69,945	2,210	33	270	6,625	163,633	---	17,262	---	---	180,895
Eagan	28,634,690	9,320,210	2,578,283	376,718	4,318,746	916,938	5,612,402	8,915,224	316,282	41,867	196,281	55,615,239	12,500,246	78,602	1,163,000	7,398,916	76,756,003
Eagle Bend	169,763	76,441	910	75,086	192,299	---	267,385	88,174	12,991	8,409	70,221	694,294	---	8,468	66,079	34,740	803,581
Eagle Lake	694,964	148,708	117,671	---	544,372	---	544,372	298,790	7,896	625	59,591	1,872,617	2,140,000	29,227	100,550	296,821	4,439,215
East Bethel	4,676,334	162,691	340,095	537,403	313,213	47,255	897,871	340,448	53,574	9,442	76,273	6,556,728	1,250,000	---	---	555,000	8,361,728
East Grand Forks	3,925,470	1,603,911	131,642	282,356	4,365,902	---	4,648,258	1,336,009	107,304	(34,079)	261,137	11,979,652	---	---	294,639	1,039,216	13,313,507
East Gull Lake	416,538	83,525	24,758	---	9,959	---	9,959	1,046	---	84	5,948	541,858	830,000	---	---	4,309	1,376,167
Easton	136,307	---	1,700	---	49,267	---	49,267	30,061	---	1,590	7,623	226,548	---	---	---	---	226,548
Echo	147,014	9,812	474	---	74,012	---	74,012	15,220	956	621	19,977	268,086	---	---	---	---	268,086
Eden Prairie	39,177,652	1,916,326	4,981,633	419,636	1,135,419	331,899	1,886,954	5,937,492	420,552	140,058	858,689	55,319,356	---	---	1,370,000	3,389,680	60,079,036
Eden Valley	430,228	70,713	8,875	---	1,601,759	13,900	1,615,659	72,917	1,514	3,477	327,479	2,530,862	1,812,706	1,485	9,500	69,008	4,423,561
Edgerton	342,939	3,863	1,418	---	312,940	12,426	325,366	151,156	253	7,557	22,531	855,083	---	63,679	---	---	918,762
Edina	32,765,661	4,884,510	4,150,512	436,063	2,073,103	---	2,509,166	4,186,474	1,109,710	(96,390)	278,607	49,788,250	8,480,026	878,296	1,015,100	2,457,864	62,619,536
Effie	27,630	---	1,500	---	9,857	---	9,857	50	---	124	12,271	51,432	---	---	---	---	51,432
Eitzen	101,032	---	1,588	---	45,193	---	45,193	7,897	200	4,415	30,068	190,393	---	---	---	56,338	246,731
Elba	54,453	---	3,020	---	48,858	---	48,858	1,150	---	---	6,562	114,043	141,200	2,000	---	---	257,243
Elbow Lake	705,892	169,944	6,069	---	400,407	15,000	415,407	245,127	4,146	10,165	341,074	1,897,824	---	---	199,713	156,192	2,253,729
Elgin	456,395	14,776	25,288	59,299	341,670	3,539	404,508	101,634	2,113	6,436	70,559	1,081,709	---	11,525	---	4,102	1,097,336
Elizabeth	32,758	359	1,404	---	42,872	629	43,501	11,368	---	657	26,372	116,419	---	---	---	7,308	123,727
Elk River	12,065,183	764,006	513,779	---	1,230,976	101,078	1,332,054	2,734,757	163,481	(659,489)	1,330,099	18,243,870	10,026,700	686,407	1,565,206	4,892,027	35,414,210
Elko New Market	1,793,141	181,057	182,538	---	250,891	---	250,891	326,860	15,404	3,292	64,009	2,817,192	1,334,518	6,923	---	639,059	4,797,692
Elkton	36,498	734	100	---	11,854	---	11,854	1,469	---	294	1,808	52,757	---	---	---	2,000	54,757
Ellendale	318,587	16,423	265	14,045	193,832	12,415	220,292	73,072	---	2,025	26,173	656,837	42,652	---	---	15,719	715,208
Ellsworth	139,486	2,373	75	123,953	191,941	---	315,894	5,080	375	5,516	15,439	484,238	91,250	12,000	---	---	587,488
Elmdale	21,174	---	1,610	---	6,140	1,429	7,569	8,800	---	297	2,983	42,433	---	---	---	---	42,433

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Elmore	287,854	12,342	576	---	241,689	12,434	254,123	28,482	1,402	5,828	24,095	614,702	---	1,400	---	---	616,102
Elrosa	29,153	---	1,599	---	43,397	3,135	46,532	44,437	729	508	512	123,470	---	---	---	---	123,470
Ely	1,908,937	4,685	64,322	257,677	2,568,445	217,518	3,043,640	719,835	52,664	22,892	99,531	5,916,506	---	261,960	---	510,000	6,688,466
Elysian	447,028	72,601	26,004	---	36,177	39,221	75,398	61,743	235	3,664	78,869	765,542	---	---	---	33,425	798,967
Emily	756,483	51,099	24,308	104	33,262	16,000	49,366	29,718	3,279	7,533	38,751	960,537	430,000	---	---	78,851	1,469,388
Emmons	147,888	---	1,187	---	92,789	---	92,789	34,343	---	397	11,117	287,721	---	---	---	---	287,721
Erhard	28,861	8,076	1,600	---	26,696	---	26,696	3,029	---	26	5,420	73,708	---	---	---	---	73,708
Erskine	169,386	1,409	2,807	948,205	106,016	---	1,054,221	83,763	25	1,447	77,474	1,390,532	237,051	1,475	14,000	107,517	1,750,575
Evan	13,357	---	1,000	---	15,106	---	15,106	---	---	56	---	29,519	---	---	---	---	29,519
Evansville	283,430	71,539	3,920	14,909	136,158	---	151,067	31,792	886	13,793	59,333	615,760	107,516	10,533	150,393	210,213	1,094,415
Eveleth	1,185,087	43,708	12,169	200,000	3,457,406	490,430	4,147,836	699,714	52,925	8,914	154,386	6,304,739	358,501	2,515	---	113,214	6,778,969
Excelsior	1,494,653	24,354	240,225	---	3,095	74,863	77,958	248,918	67,663	(27,326)	79,586	2,206,031	---	1,485	88,000	385,000	2,680,516
Eyota	585,401	63,223	20,306	---	476,821	360,237	837,058	42,478	1,392	5,834	44,071	1,599,763	---	---	13,500	258,028	1,871,291
Fairfax	440,046	87,228	14,176	---	425,447	---	425,447	272,580	2,341	6,037	13,089	1,260,944	---	---	240,000	199,508	1,700,452
Fairmont	3,253,821	815,756	134,360	3,985,561	5,622,633	189,220	9,797,414	622,418	55,394	(19,145)	382,795	15,042,813	1,745,373	9,183	1,128,562	694,289	18,620,220
Falcon Heights	1,508,547	130,256	75,077	---	706,460	---	706,460	393,542	68,208	118	204,418	3,086,626	1,160,000	8,637	80,000	90,418	4,425,681
Faribault	8,803,780	943,409	366,413	428,785	7,973,583	533,211	8,935,579	2,421,807	157,824	(570,611)	612,763	21,670,964	615,000	53,010	---	2,763,506	25,102,480
Farmington	11,228,722	960,020	664,673	54,564	1,144,299	40,260	1,239,123	1,022,437	81,919	(30,403)	155,059	15,321,550	7,088,037	26,154	1,495,114	6,203,114	30,133,969
Farwell	9,443	---	144	---	14,312	---	14,312	1,074	---	12	4,273	29,258	---	---	---	---	29,258
Federal Dam	48,632	---	2,165	---	---	---	---	225	---	2	761	51,785	---	---	2,947	163	54,895
Felton	18,498	---	2,425	---	33,265	3,800	37,065	4,102	---	(972)	5,970	67,088	---	---	---	---	67,088
Fergus Falls	6,289,613	676,623	117,531	485,037	5,354,449	399,240	6,238,726	1,850,479	122,560	(76,100)	1,183,782	16,403,214	---	11,358	1,005,639	3,804,656	21,224,867
Fertile	198,157	---	3,615	---	284,043	4,000	288,043	82,404	---	930	24,552	597,701	700,000	---	---	42,200	1,339,901
Fifty Lakes	501,076	---	10,745	164	13,263	---	13,427	10,700	---	5,929	52,277	594,154	---	20,600	---	---	614,754
Finlayson	95,060	3,311	735	---	52,601	---	52,601	68,878	---	1,683	6,491	228,759	---	---	26,225	---	254,984
Fisher	132,640	25,156	1,797	379	85,255	---	85,634	31,769	854	70	22,262	300,182	---	---	---	---	300,182
Flensburg	34,567	---	35	---	35,524	242	35,766	4,308	---	641	5,900	81,217	---	---	---	---	81,217
Floodwood	260,122	---	9,070	38,954	203,344	6,728	249,026	152,447	10,353	920	20,485	702,423	---	3,410	---	---	705,833
Florence	14,236	---	2	---	9,193	---	9,193	---	2,881	190	384	26,886	---	---	---	---	26,886
Foley	916,980	220,062	50,903	---	700,122	18,410	718,532	246,933	20,417	4,912	80,630	2,259,369	29,272	16,820	---	216,960	2,522,421

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Forada	91,718	---	2,320	---	19,590	---	19,590	100,391	---	6,730	57,080	277,829	---	---	---	26,000	303,829
Forest Lake	8,586,775	98,249	386,044	192,090	889,168	77,982	1,159,240	1,010,435	211,750	48,264	87,333	11,588,090	22,105,000	51,942	50,000	21,774,026	55,569,058
Foreston	123,309	---	2,240	---	82,025	---	82,025	20,063	1,033	1,432	29,617	259,719	---	---	---	---	259,719
Fort Ripley	15,594	---	3,632	---	237	---	237	735	---	1,302	1,000	22,500	---	---	---	1,200	23,700
Fosston	304,110	41,806	1,574	488,649	621,793	---	1,110,442	667,090	645	7,894	72,258	2,205,819	---	8,644	309,123	156,513	2,680,099
Fountain	111,194	---	3,213	---	73,940	---	73,940	6,453	1,093	412	50,747	247,052	---	13,000	---	54,020	314,072
Foxhome	19,080	---	---	---	24,261	---	24,261	1,590	300	114	6,865	52,210	---	---	---	---	52,210
Franklin	175,258	37,467	4,000	300,904	152,310	---	453,214	74,353	619	5,303	18,141	768,355	1,788,852	---	68,100	---	2,625,307
Frazee	345,511	189,177	15,212	---	495,531	---	495,531	174,809	9,687	1,814	64,925	1,296,666	333,000	---	87,962	477,378	2,195,006
Freeborn	97,460	---	810	---	78,535	20,003	98,538	24,338	---	1,392	10,898	233,436	---	---	---	5,715	239,151
Freeport	395,875	72,013	16,987	---	105,717	---	105,717	108,524	1,923	18,044	32,281	751,364	725,540	---	70,000	16,954	1,563,858
Fridley	12,719,175	834,120	858,310	170,791	2,403,525	69,412	2,643,728	2,555,511	218,194	(190,773)	417,733	20,055,998	---	314,416	250,000	4,649,225	25,269,639
Frost	95,041	---	1,102	---	62,365	2,390	64,755	56,157	247	519	15,726	233,547	---	---	---	---	233,547
Fulda	351,957	639	3,257	82,824	468,639	16,580	568,043	131,569	2,936	993	51,242	1,110,636	1,004,328	7,975	123,080	75,938	2,321,957
Funkley	968	---	250	---	165	---	165	---	---	---	55	1,438	---	---	---	---	1,438
Garfield	109,971	---	8,037	198,792	140,684	---	339,476	73,358	93	321	89,947	621,203	---	---	---	205,375	826,578
Garrison	216,398	---	14,205	230	41,112	7,300	48,642	183,960	443	229	35,615	499,492	---	---	---	---	499,492
Garvin	54,248	260	1,115	57	45,037	---	45,094	2,165	67	1,054	7,830	111,833	---	---	---	13,970	125,803
Gary	43,764	---	560	---	58,394	---	58,394	12,910	---	24	6,344	121,996	---	2,740	---	---	124,736
Gaylord	1,082,496	233,773	35,779	36,940	1,357,595	9,388	1,403,923	345,441	10,561	121,906	419,718	3,653,597	800,093	16,900	---	563,821	5,034,411
Gem Lake	271,719	113,990	71,595	---	3,250	---	3,250	20,819	4,903	(1,432)	---	484,844	---	---	---	---	484,844
Geneva	107,937	---	4,150	---	42,893	---	42,893	29,799	---	3,276	4,562	192,617	---	---	---	7,500	200,117
Genola	12,423	---	5,726	---	1,438	---	1,438	4,079	---	231	343	24,240	---	---	---	---	24,240
Georgetown	24,395	3,724	925	---	12,022	476	12,498	6,446	---	13	---	48,001	---	---	---	---	48,001
Ghent	182,231	3,849	5,187	---	91,611	---	91,611	8,625	47	889	44,360	336,799	458,000	132	17,976	576,732	1,389,639
Gibbon	447,074	130,679	6,845	2,828	248,142	10,884	261,854	183,286	4,318	7,105	24,263	1,065,424	---	---	---	5,000	1,070,424
Gilbert	818,739	10,549	9,652	4,069	1,560,183	234,572	1,798,824	587,299	37,559	5,493	142,321	3,410,436	---	9,100	25,000	---	3,444,536
Gilman	27,399	---	1,696	---	9,938	---	9,938	---	---	199	4,989	44,221	---	---	---	---	44,221
Glencoe	2,563,414	22,993	44,627	46,173	1,355,417	---	1,401,590	221,481	30,670	5,982	273,605	4,564,362	291,200	19,943	220,000	161,327	5,256,832
Glenville	156,257	---	4,251	---	196,525	---	196,525	33,757	---	1,119	17,748	409,657	---	---	---	15,000	424,657

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Glenwood	1,137,184	3,894	77,842	443,829	796,539	5,000	1,245,368	320,328	19,921	68,805	82,016	2,955,358	---	---	60,000	544,780	3,560,138
Glyndon	565,515	73,339	20,538	---	307,327	45,353	352,680	147,738	37,598	259	68,990	1,266,657	135,137	---	---	---	1,401,794
Golden Valley	22,619,446	1,223,120	1,496,453	454,775	896,267	23,043	1,374,085	2,123,510	478,066	107,763	272,525	29,694,968	12,037,503	80,875	535,223	6,302,952	48,651,521
Gonvick	87,884	2,619	182	20,000	72,186	---	92,186	56,536	306	1,802	113,353	354,868	40,000	3,000	---	---	397,868
Good Thunder	284,417	28,777	1,718	---	173,941	600	174,541	63,822	1,162	1,392	64,141	619,970	---	---	---	---	619,970
Goodhue	525,092	18,926	10,031	---	260,142	4,130	264,272	112,682	3,715	5,950	106,346	1,047,014	---	---	---	62,665	1,109,679
Goodridge	9,891	5,136	50	---	32,391	---	32,391	---	---	---	23,128	70,596	---	---	1,000	---	71,596
Goodview	1,561,769	146,284	34,766	8,102	200,966	---	209,068	12,798	16,345	34,395	84,801	2,100,226	595,950	---	---	---	2,696,176
Graceville	198,098	1,495	1,750	---	213,649	10,000	223,649	439,362	---	69,703	75,983	1,010,040	---	---	25,477	---	1,035,517
Granada	13,597	7,746	1,290	---	92,291	---	92,291	---	---	2,131	54,197	171,252	---	---	---	---	171,252
Grand Marais	803,125	161,197	82,223	330,755	301,402	161,010	793,167	1,125,411	5,425	(8,357)	53,535	3,015,726	3,349,352	7,800	275,525	134,745	6,783,148
Grand Meadow	414,109	122,233	3,942	---	305,429	26,286	331,715	149,979	14,194	5,004	77,603	1,118,779	336,000	---	107,500	181,847	1,744,126
Grand Rapids	5,948,968	1,760,500	324,015	683,339	3,752,219	1,826,151	6,261,709	2,208,194	204,756	84,188	741,188	17,533,518	5,659,377	236,102	53,215	1,802,051	25,284,263
Granite Falls	1,547,660	92,154	29,758	23,932	1,281,773	94,216	1,399,921	194,971	8,092	12,775	210,883	3,496,214	1,048,817	108	542,390	278,778	5,366,307
Grant	1,035,455	22,080	121,834	---	2,829	7,962	10,791	25,707	12,118	290	7,915	1,236,190	---	---	---	46,178	1,282,368
Grasston	14,632	---	523	---	15,722	---	15,722	10,500	---	53	2,807	44,237	---	---	---	---	44,237
Green Isle	515,642	39,076	4,989	---	71,297	1,964	73,261	132,164	1,015	727	31,748	798,622	---	---	15,000	56,322	869,944
Greenbush	238,086	2,845	2,680	---	253,142	---	253,142	84,768	2,212	4,863	178,474	767,070	---	---	21,042	25,084	813,196
Greenfield	1,507,772	232,273	67,291	---	8,135	28,115	36,250	53,899	8,797	14,218	562	1,921,062	---	---	---	135,820	2,056,882
Greenwald	33,121	2,240	1,760	---	27,631	---	27,631	7,117	813	1,876	6,376	80,934	---	---	---	221,875	302,809
Greenwood	651,793	---	75,623	---	4,406	---	4,406	64,058	7,312	4,603	---	807,795	---	---	26,452	21,625	855,872
Grey Eagle	92,609	28,927	2,253	---	75,750	---	75,750	77,440	1,556	4,592	50,151	333,278	---	---	1,503	48,184	382,965
Grove City	268,705	3,604	3,389	---	169,046	---	169,046	38,524	580	389	56,173	540,410	43,000	---	---	---	583,410
Grygla	68,875	37,181	5,883	---	68,167	28,641	96,808	63,237	1,117	852	79,559	353,512	---	---	4,373	10,182	368,067
Gully	13,902	99	1,624	---	17,339	---	17,339	4,889	---	578	567	38,998	---	---	---	---	38,998
Hackensack	323,115	---	7,030	---	29,377	3,859	33,236	1,965	67	2,056	49,458	416,927	---	---	---	5,300	422,227
Hadley	27,025	---	---	45,074	16,021	---	61,095	---	---	112	3,341	91,573	---	---	---	---	91,573
Hallock	401,536	121,509	6,324	20,204	408,498	---	428,702	150,531	347	2,074	62,275	1,173,298	---	---	50,000	---	1,223,298
Halma	13,635	---	600	---	11,233	---	11,233	3,321	---	7	1,090	29,886	---	---	---	---	29,886
Halstad	163,774	11,629	1,097	---	179,465	---	179,465	15,342	2,707	1,052	40,537	415,603	---	---	---	---	415,603

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Ham Lake	4,184,113	27,845	398,219	22,323	479,475	39,395	541,193	189,811	54,296	49,324	135,472	5,580,273	---	18,262	---	1,029,777	6,628,312
Hamburg	403,282	9,042	7,591	---	80,996	3,771	84,767	45,174	895	697	52,329	603,777	---	8,960	---	24,000	636,737
Hammond	24,319	1,100	4,986	163,490	440,118	---	603,608	---	937	65	8,842	643,857	---	---	---	---	643,857
Hampton	240,401	47,453	9,454	---	106,927	---	106,927	3,342	4,058	1,203	3,246	416,084	299,000	---	29,152	90,708	834,944
Hancock	232,180	1,742	5,810	11,078	265,120	2,011	278,209	38,833	3,445	3,171	39,879	603,269	---	---	800	29,795	633,864
Hanley Falls	88,155	6,606	140	---	88,757	---	88,757	14,607	---	1,490	56,946	256,701	---	---	---	---	256,701
Hanover	1,368,600	107,993	205,283	---	474,128	---	474,128	122,693	1,420	20,221	177,393	2,477,731	---	1,300	---	723,649	3,202,680
Hanska	146,185	20,962	633	---	127,357	---	127,357	55,852	---	8,341	11,817	371,147	---	---	38,000	18,061	427,208
Harding	6,018	---	5,035	---	6,392	---	6,392	2,400	1,371	44	1,050	22,310	---	---	---	---	22,310
Hardwick	32,191	---	1,357	21,315	51,942	---	73,257	42,174	---	28	275	149,282	38,480	---	---	---	187,762
Harmony	568,829	32,057	6,586	---	345,392	38,091	383,483	254,832	2,450	10,869	179,462	1,438,568	563,000	---	58,500	395,806	2,455,874
Harris	288,056	---	12,504	---	159,328	---	159,328	46,326	1,575	2,410	5,380	515,579	---	---	---	---	515,579
Hartland	133,252	---	1,416	---	60,805	---	60,805	34,565	---	1,512	21,570	253,120	---	---	207,831	---	460,951
Hastings	12,599,747	1,112,853	394,821	304,821	4,194,195	243,157	4,742,173	3,688,465	95,103	(10,508)	92,971	22,715,625	5,820,125	41,734	920,690	848,580	30,346,754
Hatfield	7,720	---	---	---	4,149	603	4,752	166	---	794	4,973	18,405	---	---	---	---	18,405
Hawley	479,475	731,903	19,170	30,187	963,043	9,465	1,002,695	529,080	21,867	5,904	71,863	2,861,957	1,702,048	5,295	385,380	88,000	5,042,680
Hayfield	475,387	38,266	8,661	---	380,961	79,762	460,723	23,216	4,367	1,129	188,908	1,200,657	524,285	---	---	107,352	1,832,294
Hayward	155,193	---	1,737	---	42,492	---	42,492	48,437	---	1,770	12,916	262,545	---	---	---	---	262,545
Hazel Run	10,700	1,259	---	14,214	14,032	---	28,246	200	---	41	4,069	44,515	---	---	---	1,162	45,677
Hector	596,669	12,768	14,087	---	480,913	---	480,913	251,931	5,886	356	202,447	1,565,057	---	---	---	377,264	1,942,321
Heidelberg	28,801	---	494	---	73	---	73	---	---	12	337	29,717	---	---	---	---	29,717
Henderson	590,743	6,734	7,528	300,640	290,355	31,770	622,765	41,531	5,190	952	74,665	1,350,108	85,000	100	---	40,715	1,475,923
Hendricks	267,990	---	3,509	221,518	241,949	---	463,467	40,286	1,205	5,744	26,918	809,119	208,510	12,000	---	81,070	1,110,699
Hendrum	122,351	---	1,174	7,046	68,278	---	75,324	50,254	---	12	66,412	315,527	---	---	36,324	1,300	353,151
Henning	188,125	---	2,185	---	356,573	9,737	366,310	48,924	1,519	3,418	24,283	634,764	---	---	36,042	---	670,806
Henriette	29,129	---	---	---	10,694	---	10,694	1,457	---	3	---	41,283	---	---	---	---	41,283
Herman	254,092	51,677	1,914	---	116,828	---	116,828	27,603	1,411	3,011	30,286	486,822	1,480,000	3,500	73,479	75,529	2,119,330
Hermantown	5,646,954	1,025,649	141,227	145,836	758,713	1,501	906,050	161,617	61,638	(51,872)	55,779	7,947,042	40,637	30,182	346,846	4,884,529	13,249,236
Heron Lake	274,283	---	1,768	6,561	309,881	3,489	319,931	121,103	3,207	17,955	34,979	773,226	---	1,579	23,000	103,876	901,681
Hewitt	60,451	195	2,540	25,000	73,944	---	98,944	21,055	---	493	7,920	191,598	25,000	---	---	---	216,598

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Hibbing	5,355,875	41,090	155,649	452,502	13,488,001	45,525	13,986,028	2,538,535	131,962	(14,389)	529,777	22,724,527	3,615,039	10,321	---	1,181,993	27,531,880
Hill City	239,010	---	9,722	---	75,198	---	75,198	68,641	7,300	4,065	85,416	489,352	---	---	175,988	500	665,840
Hillman	4,340	---	2,123	---	3,204	---	3,204	2,031	---	---	1,500	13,198	---	---	---	---	13,198
Hills	122,350	2,051	1,810	82,821	168,859	---	251,680	45,266	---	7,795	22,981	453,933	---	---	---	---	453,933
Hilltop	629,684	---	26,395	---	116,708	15,961	132,669	72,201	18,099	2,824	4,391	886,263	---	---	---	---	886,263
Hinckley	749,968	22,479	24,700	---	324,495	---	324,495	137,905	7,004	7,238	45,835	1,319,624	---	---	177,750	100,750	1,598,124
Hitterdal	38,321	693	65	---	48,059	---	48,059	15,206	---	1,573	38,041	141,958	---	---	114,996	2,236	259,190
Hoffman	213,835	32,208	1,414	165,051	155,795	2,300	323,146	131,003	1,158	1,224	93,655	797,643	1,271,529	---	---	24,579	2,093,751
Hokah	303,301	---	2,900	42,661	210,202	19,532	272,395	46,604	2,284	4,847	26,755	659,086	---	---	58,999	---	718,085
Holdingford	286,081	20,982	16,224	---	183,769	750	184,519	140,748	3,353	1,713	54,643	708,263	---	---	2,649	118,088	829,000
Holland	28,171	1,485	1,494	---	59,542	---	59,542	5,469	---	2,531	16,849	115,541	---	---	---	10,444	125,985
Hollandale	112,757	---	1,394	---	49,008	---	49,008	37,122	---	1,069	7,237	208,587	---	2,500	---	---	211,087
Holloway	110,201	---	---	---	9,183	---	9,183	---	---	924	8,834	129,142	---	---	---	---	129,142
Holt	4,766	---	20	---	15,629	---	15,629	1,200	---	---	37	21,652	---	---	---	---	21,652
Hopkins	13,349,107	1,634,903	649,672	252,895	1,092,868	2,429,409	3,775,172	884,354	251,170	(18,700)	597,946	21,123,624	1,962,010	---	213,495	2,735,061	26,034,190
Houston	444,193	16,973	6,148	---	527,003	33,144	560,147	223,343	3,051	2,812	84,268	1,340,935	---	8,500	25,253	90,902	1,465,590
Howard Lake	948,586	52,442	29,839	---	522,573	---	522,573	360,537	4,497	5,364	256,162	2,180,000	695,000	8,000	149,840	186,299	3,219,139
Hoyt Lakes	1,241,874	3,057	30,023	350,000	1,270,495	183,026	1,803,521	678,935	8,340	19,449	370,217	4,155,416	2,424,064	---	20,414	979,666	7,579,560
Hugo	5,033,812	290,505	213,255	---	394,785	608,950	1,003,735	184,283	31,477	(126,463)	191,575	6,822,179	5,807,284	1,019	107,286	411,335	13,149,103
Humboldt	2,281	---	---	---	6,021	---	6,021	---	---	---	504	8,806	---	---	---	---	8,806
Hutchinson	7,130,654	1,646,524	278,629	266,516	3,549,094	184,618	4,000,228	2,437,354	60,012	(86,525)	2,116,931	17,583,807	2,281,686	525,359	2,765,536	1,615,480	24,771,868
Ihlen	19,900	---	---	---	17,318	---	17,318	---	---	258	2,529	40,005	---	---	787	8,793	49,585
Independence	2,223,731	7,504	157,077	---	11,427	37,422	48,849	129,839	40,094	10,098	38,003	2,655,195	---	19,614	---	19,080	2,693,889
International Falls	2,172,025	28,693	64,114	165,500	3,897,828	87,151	4,150,479	2,922,200	34,207	6,768	78,361	9,456,847	---	19,859	574,695	1,641,564	11,692,965
Inver Grove Heights	16,627,528	1,500,383	951,948	21,902	1,822,370	299,607	2,143,879	6,241,363	148,113	(183,005)	261,540	27,691,749	---	15,676	697,230	8,306,300	36,710,955
Iona	46,331	---	850	3,759	43,326	---	47,085	9,595	---	60	4,506	108,427	---	---	43,750	---	152,177
Iron Junction	12,896	---	---	---	12,230	---	12,230	---	---	7	2,289	27,422	---	115,324	---	---	142,746
Ironton	313,762	---	4,443	161	241,194	47,419	288,774	353	800	265	15,599	623,996	---	---	---	---	623,996
Isanti	2,034,799	327,860	92,707	50,382	1,137,489	117,775	1,305,646	87,511	31,294	(27,910)	218,906	4,070,813	---	---	150,000	174,178	4,394,991
Isle	471,179	19,149	12,044	---	81,969	---	81,969	157,038	6,788	2,691	44,063	794,921	---	---	177,000	7,000	978,921

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Ivanhoe	256,619	---	1,850	120,883	226,903	10,155	357,941	97,380	2,239	7,267	51,873	775,169	50,646	---	---	78,692	904,507
Jackson	1,397,333	18,386	89,870	---	1,303,490	---	1,303,490	243,054	17,496	35,820	190,164	3,295,613	1,125,000	91,321	406,000	295,701	5,213,635
Janesville	810,252	297,158	33,692	20,553	782,109	5,000	807,662	120,108	4,684	1,820	63,126	2,138,502	---	---	80,000	128,512	2,347,014
Jasper	191,064	25,926	1,935	---	201,670	8,414	210,084	136,232	390	2,919	26,849	595,399	---	---	---	14,152	609,551
Jeffers*	152,437	---	2,043	---	142,988	---	142,988	47,305	---	4,399	---	349,172	---	---	45,000	26,653	420,825
Jenkins	269,941	---	3,530	---	1,013	---	1,013	4,203	923	1,551	9,200	290,361	---	---	---	---	290,361
Johnson	5,559	---	---	---	7,000	---	7,000	2,017	---	390	---	14,966	---	---	---	---	14,966
Jordan	3,387,076	183,951	183,235	16,674	437,399	20,000	474,073	421,878	75,765	22,276	127,021	4,875,275	1,887,908	594	20,000	1,213,442	7,997,219
Kandiyohi	157,719	7,310	5,248	---	111,334	---	111,334	110,835	---	6	14,801	407,253	42,150	---	275,799	---	725,202
Karlstad	177,985	24,338	2,950	3,000	237,338	3,000	243,338	122,924	---	2,169	179,020	752,724	---	---	---	---	752,724
Kasota	90,724	4,923	11,625	1,570	165,138	13,104	179,812	75,819	2,925	4,999	38,062	408,889	---	---	---	---	408,889
Kasson	2,433,309	277,287	35,663	---	915,651	107,071	1,022,722	293,571	18,664	63,038	388,629	4,532,883	2,851,197	5,306	172,156	594,909	8,156,451
Keewatin	318,645	109	5,230	---	906,922	12,188	919,110	15,978	10,395	792	44,483	1,314,742	---	---	---	5	1,314,747
Kelliher	41,477	12,314	240	22,639	120,813	115,361	258,813	40,805	---	8,275	39,624	401,548	---	2,100	20,000	---	423,648
Kellogg	206,076	16,805	4,414	---	100,401	2,656	103,057	72,511	672	446	61,848	465,829	200,000	---	13,914	---	679,743
Kennedy	87,934	---	837	---	79,837	---	79,837	43,580	---	962	58,601	271,751	41,000	---	---	6,500	319,251
Kenneth	11,939	---	1,210	3,985	13,304	---	17,289	3,246	---	194	7,172	41,050	---	---	---	---	41,050
Kensington	61,618	---	2,540	---	83,185	---	83,185	42,977	100	2,536	101,251	294,207	---	18,000	---	---	312,207
Kent	5,960	---	---	---	20,567	---	20,567	---	---	93	1,609	28,229	---	---	---	---	28,229
Kenyon	756,997	4,888	8,118	---	511,194	186,818	698,012	171,151	7,189	6,518	226,601	1,879,474	---	---	67,673	133,000	2,080,147
Kerkhoven	269,735	13,513	1,780	9,851	200,954	102,698	313,503	142,241	2,735	28,417	9,867	781,791	---	---	---	---	781,791
Kerrick	16,092	---	1,600	---	20,003	1,117	21,120	19,150	---	70	13,278	71,310	---	---	---	---	71,310
Kettle River	101,654	---	226	77,845	34,075	---	111,920	37,591	---	51	1,843	253,285	---	---	20,627	---	273,912
Kiester	233,044	---	1,683	---	164,482	---	164,482	74,933	---	1,543	37,744	513,429	---	---	---	---	513,429
Kilkenny	45,099	---	5,224	---	49,008	---	49,008	74,248	1,000	144	2,283	177,006	---	---	---	4,190	181,196
Kimball	406,834	121,694	38,843	11,509	162,283	9,818	183,610	143,511	26,731	1,513	36,272	959,008	3,537,000	16,176	82,692	287,003	4,881,879
Kinbrae	6,164	---	---	---	471	---	471	---	---	---	---	6,635	---	---	---	---	6,635
Kingston	25,049	---	70	---	19,281	225	19,506	2,133	---	27	3,162	49,947	---	---	---	---	49,947
Kinney	206,162	---	175	---	168,785	---	168,785	1,500	---	204	10,656	387,482	---	---	---	105,951	493,433
La Crescent	2,303,940	21,273	41,855	---	1,322,072	38,623	1,360,695	183,101	38,323	(7,845)	72,767	4,014,109	905,000	128,701	69,000	180,919	5,297,729

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
La Prairie	232,143	13,249	24,741	---	345,865	314,957	660,822	10,468	1,413	1,436	8,962	953,234	---	---	17,691	41,832	1,012,757
La Salle	21,797	---	900	---	23,767	---	23,767	398	50	38	23,441	70,391	---	---	---	---	70,391
Lafayette	99,638	66,981	2,082	547,167	145,187	---	692,354	91,450	---	1,662	110,730	1,064,897	---	---	---	54,055	1,118,952
Lake Benton	169,705	326	6,845	156,466	225,285	---	381,751	149,707	5,357	5,837	45,181	764,709	125,000	---	230,745	55,810	1,176,264
Lake Bronson	58,778	---	2,803	290,102	71,770	---	361,872	27,863	---	2,681	36,785	490,782	---	6,630	35,319	---	532,731
Lake City	3,133,614	29,063	59,432	35,644	790,028	63,371	889,043	992,162	64,564	(55,709)	365,006	5,477,175	1,945,000	---	648,619	---	8,070,794
Lake Crystal	1,647,145	229,515	21,148	---	679,168	---	679,168	330,674	17,396	72,580	168,304	3,165,930	---	---	---	72,588	3,238,518
Lake Elmo	3,231,609	180,023	374,974	---	1,671,890	32,288	1,704,178	46,598	52,110	35,127	16,775	5,641,394	1,604,797	---	---	728,336	7,974,527
Lake Henry	34,185	1,695	2,350	---	18,852	2,077	20,929	21,028	---	211	9,604	90,002	---	---	---	---	90,002
Lake Lillian	94,804	---	950	---	58,675	---	58,675	55,706	---	5,988	25,826	241,949	---	---	---	---	241,949
Lake Park	165,065	5,847	1,180	---	331,643	---	331,643	40,450	4,792	1,548	225,264	775,789	155,000	---	---	---	930,789
Lake Saint Croix Beach	501,226	---	2,829	---	36,416	---	36,416	33,952	3,038	157	26,265	603,883	---	---	---	4,525	608,408
Lake Shore	762,169	17,574	22,135	---	29,951	---	29,951	8,115	16,366	3,878	20,173	880,361	---	---	---	---	880,361
Lake Wilson	46,364	6,155	500	---	86,710	---	86,710	20,314	---	468	58,939	219,450	---	5,155	44,247	72,814	341,666
Lakefield	548,195	66,503	5,675	42,218	681,366	---	723,584	133,971	6,062	111,354	232,527	1,827,871	---	18,500	57,029	116,256	2,019,656
Lakeland	1,030,472	48,295	4,750	28,894	34,035	7,767	70,696	96,854	12,152	453	2,317	1,265,989	---	---	---	83,162	1,349,151
Lakeland Shores	130,006	219	3,867	---	---	3,216	3,216	---	463	105	674	138,550	---	---	---	5,600	144,150
Lakeville	24,620,932	1,143,349	2,087,937	1,137,466	2,350,340	46,706	3,534,512	6,925,867	219,535	(28,008)	931,741	39,435,865	4,763,287	825,000	2,237,554	4,856,525	52,118,231
Lamberton	393,961	51,919	5,193	189,171	320,624	10,429	520,224	123,907	3,337	2,711	167,319	1,268,571	1,445,000	5,014	105,321	226,908	3,050,814
Lancaster	77,020	1,775	200	11,726	90,870	---	102,596	55,075	---	987	116,662	354,315	510,000	---	22,000	28,685	915,000
Landfall	364,706	58,491	5,923	---	93,293	---	93,293	1,065,290	4,582	8,665	264,708	1,865,658	---	---	---	120,102	1,985,760
Lanesboro	542,366	25,448	11,775	275,292	313,079	44,367	632,738	172,321	3,033	640	248,574	1,636,895	---	---	---	77,676	1,714,571
Laporte	35,649	---	10,330	---	10,915	---	10,915	788	---	121	1,505	59,308	---	---	---	---	59,308
Lastrup	18,761	2,612	3,920	---	3,605	1,425	5,030	11,821	---	---	854	42,998	---	---	---	---	42,998
Lauderdale	836,652	42,967	30,436	---	517,351	4,939	522,290	49,896	46,571	6,789	9,387	1,544,988	---	---	---	96,986	1,641,974
Le Center	989,555	158,117	26,792	---	768,125	---	768,125	---	39,423	1,609	70,340	2,053,961	27,676	79,422	25,000	48,713	2,234,772
Le Sueur	2,079,755	321,921	197,249	59,889	964,772	21,282	1,045,943	913,250	26,768	46,677	1,402,186	6,033,749	800,000	---	350,000	528,421	7,712,170
Lengby	10,276	---	1,735	---	21,918	---	21,918	530	---	76	5,624	40,159	---	---	---	---	40,159
Leonard	2,917	---	2,447	---	4,434	---	4,434	---	---	---	7,361	17,159	---	---	---	---	17,159
Leonidas	18,304	---	25	---	50,259	---	50,259	2,413	---	2	1,856	72,859	---	---	---	---	72,859

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
LeRoy	365,162	24,676	3,250	315,594	318,715	44,942	679,251	14,194	---	2,417	45,266	1,134,216	---	---	---	20,000	1,154,216
Lester Prairie	658,310	433	23,405	---	456,206	1,255,669	1,711,875	155,334	3,224	8,830	46,482	2,607,893	---	---	272,998	279,047	3,159,938
Lewiston	696,716	45,562	10,619	---	442,495	---	442,495	218,715	7,517	1,451	62,030	1,485,105	---	---	---	53,042	1,538,147
Lewisville	71,106	---	700	---	85,408	---	85,408	6,340	---	388	5,803	169,745	---	---	---	---	169,745
Lexington	1,035,157	73,326	53,991	3,200	371,480	51,376	426,056	63,963	45,691	(42,015)	24,875	1,681,044	---	---	79,269	101,217	1,861,530
Lilydale	517,994	---	37,957	---	82	1,100	1,182	4,550	4,410	1,898	48,488	616,479	332,000	---	---	50,174	998,653
Lindstrom	1,920,433	89,581	55,172	---	173,944	99,771	273,715	178,139	---	(3,956)	35,873	2,548,957	314,050	13,500	353,814	621,531	3,851,852
Lino Lakes	8,573,994	2,130,519	431,654	---	453,785	47,178	500,963	717,300	119,079	(53,466)	285,969	12,706,012	814,558	16,727	71,724	1,650,817	15,259,838
Lismore	104,435	---	1,060	---	80,626	---	80,626	29,278	222	330	33,065	249,016	---	---	---	---	249,016
Litchfield	2,149,230	99,832	138,798	6,884	1,903,709	49,999	1,960,592	1,278,123	19,688	16,859	242,583	5,905,705	---	---	914,597	481,406	7,301,708
Little Canada	4,196,965	1,047,045	219,861	---	682,630	20,207	702,837	508,848	55,651	128,565	1,904,226	8,763,998	---	---	300,000	1,970,044	11,034,042
Little Falls	4,372,499	647,714	129,767	208,313	2,469,663	20,500	2,698,476	332,262	29,997	54,828	1,072,174	9,337,717	2,585,000	53,557	230,500	1,440,600	13,647,374
Littlefork	240,522	8,787	1,676	37,597	250,260	22,728	310,585	175,616	---	1,144	24,375	762,705	---	---	32,423	---	795,128
Long Beach	126,183	9,687	17,202	---	---	---	---	2,195	---	239	1,940	157,446	---	---	---	---	157,446
Long Lake	1,080,709	142,943	53,970	17,641	158,640	---	176,281	471,780	12,288	29,794	5,879	1,973,644	525,000	---	---	4,565	2,503,209
Long Prairie	743,715	86,238	50,431	682,301	831,445	9,280	1,523,026	207,281	14,335	20,351	78,656	2,724,033	---	8,708	132,004	227,965	3,092,710
Longville	248,801	---	8,448	12,224	41,035	---	53,259	130,012	375	193	59,217	500,305	---	3,000	---	---	503,305
Lonsdale	1,759,787	221,397	48,492	---	337,840	20,430	358,270	205,354	23,368	1,215	74,414	2,692,297	3,620,000	---	34,000	300,000	6,646,297
Loretto	364,481	9,377	20,616	---	47,019	---	47,019	5,805	12,221	582	44,367	504,468	---	---	---	19,414	523,882
Louisburg	15,774	---	---	---	8,143	---	8,143	730	---	49	149	24,845	---	---	---	---	24,845
Lowry	101,361	50,154	3,625	---	61,848	---	61,848	41,609	360	4,478	122,218	385,653	---	---	---	80,799	466,452
Lucan	102,334	9	1,312	---	62,254	---	62,254	29,102	---	4,678	30,539	230,228	---	---	---	---	230,228
Luverne	1,791,604	12,344	60,107	571,626	1,431,494	---	2,003,120	686,739	---	8,948	412,744	4,975,606	444,000	---	642,000	523,931	6,585,537
Lyle	95,551	---	2,152	---	174,707	---	174,707	12,375	375	4,955	9,588	299,703	---	---	---	---	299,703
Lynd	113,151	6,459	5,320	334	63,794	---	64,128	9,209	1,053	363	2,269	201,952	---	---	---	78,000	279,952
Mabel	351,843	---	---	---	263,315	---	263,315	131,186	1,811	916	214,373	963,444	450,000	4,375	---	42,755	1,460,574
Madelia	543,046	96,840	8,439	---	915,893	17,121	933,014	490,981	1,954	10,503	198,359	2,283,136	---	---	195,000	---	2,478,136
Madison	527,891	220,750	2,415	104,051	754,532	3,668	862,251	158,487	2,149	38,901	277,072	2,089,916	---	5,000	1,037,199	369,663	3,501,778
Madison Lake	462,521	50,953	20,712	2,588	182,261	600	185,449	127,083	11,962	1,822	89,061	949,563	---	10,000	67,518	175,273	1,202,354
Magnolia	31,331	---	35	26,311	49,901	6,370	82,582	8,771	100	557	1,867	125,243	---	---	---	---	125,243

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Mahnomen	240,623	53,420	1,280	4,600	625,029	---	629,629	101,276	10,487	6,613	180,441	1,223,769	---	---	300,734	---	1,524,503
Mahtomedi	3,476,964	319,746	199,312	---	204,640	15,678	220,318	1,024,855	24,299	(139,729)	33,739	5,159,504	3,127,454	27,879	---	1,925,505	10,240,342
Manchester	15,242	---	---	14,717	---	---	14,717	34,757	133	268	1,782	66,899	---	---	1,765	1,224	69,888
Manhattan Beach	83,837	185	1,995	137	138	---	275	---	---	---	207	86,499	---	---	---	---	86,499
Mankato	16,503,543	7,444,796	1,558,052	112,142	9,447,878	265,321	9,825,341	1,320,167	249,696	(47,414)	858,060	37,712,241	8,037,443	---	3,727,574	3,553,164	53,030,422
Mantorville	437,556	72,520	15,256	---	234,277	67,648	301,925	74,521	1,957	5,679	19,746	929,160	---	---	59,600	225,484	1,214,244
Maple Grove	31,834,208	23,740,532	3,236,476	1,114,550	6,771,475	2,767,588	10,653,613	6,259,166	477,786	(2,324,760)	2,157,388	76,034,409	56,831,347	---	1,670,700	16,429,371	150,965,827
Maple Lake	606,582	241,342	19,345	---	499,548	6,333	505,881	428,890	---	17,576	83,900	1,903,516	---	---	---	5,000	1,908,516
Maple Plain	1,255,076	7,558	60,810	135,435	287,400	13,790	436,625	386,305	13,226	10,174	27,975	2,197,749	355,000	3,396	11,701	406,746	2,974,592
Mapleton	670,355	187,851	3,806	4,963	535,597	600	541,160	45,823	6,162	19,112	524,657	1,998,926	---	400	---	960,838	2,960,164
Mapleview	31,941	---	3,940	---	61,733	---	61,733	69,466	---	2,753	2,833	172,666	---	---	---	222,332	394,998
Maplewood	17,796,325	2,870,138	1,257,544	8,218,591	10,976,749	3,941,752	23,137,092	4,623,659	298,427	30,728	258,321	50,272,234	10,163,323	444,451	2,229,360	1,240,990	64,350,358
Marble	144,336	---	5,355	---	297,148	14,436	311,584	32,747	1,100	100,215	27,601	622,938	261,786	17,680	21,000	47,000	970,404
Marietta	26,482	5,595	896	---	61,299	1,000	62,299	44,356	308	1,433	2,908	144,277	---	---	---	---	144,277
Marine on Saint Croix	677,268	---	3,115	---	31,149	---	31,149	202,568	640	4,219	30,088	949,047	---	---	---	291,446	1,240,493
Marshall	7,343,651	530,832	351,607	72,809	5,426,287	347,476	5,846,572	1,385,469	139,155	209,220	3,195,135	19,001,641	3,721,770	293,597	1,445,298	1,582,411	26,044,717
Mayer	570,691	271,790	75,837	---	277,876	2,100	279,976	88,660	3,206	10,204	42,846	1,343,210	---	---	---	1,128,716	2,471,926
Maynard	219,077	12,187	1,275	4,213	140,482	---	144,695	31,526	540	2,880	67,548	479,728	---	---	---	1,200	480,928
Mazeppa	339,565	11,798	11,179	---	176,248	2,030	178,278	82,026	2,699	4,373	54,834	684,752	---	---	229,421	58,198	972,371
McGrath	12,468	---	1,327	---	18,810	---	18,810	6,819	100	108	9,704	49,336	---	---	---	---	49,336
McGregor	266,351	---	2,975	---	666,278	6,141	672,419	375,056	2,855	7,200	114,805	1,441,661	---	---	---	81,314	1,522,975
McIntosh	120,415	2,436	3,076	7,148	210,540	---	217,688	103,763	---	12,771	69,182	529,331	---	510	22,126	35,547	587,514
McKinley	53,389	---	---	---	66,907	3,500	70,407	2,055	---	1,596	5,687	133,134	---	---	1,173	48,057	182,364
Meadowlands	54,267	---	910	---	21,477	5,916	27,393	25,088	---	352	24,269	132,279	---	---	38,172	---	170,451
Medford	681,013	151,521	4,057	---	181,558	7,500	189,058	37,896	---	5,624	39,016	1,108,185	---	---	5,000	---	1,113,185
Medicine Lake	297,610	---	28,634	---	10,424	---	10,424	321	---	137	4,415	341,541	---	---	---	---	341,541
Medina	3,760,988	295,820	714,601	35,449	406,952	25,637	468,038	3,378,592	144,465	13,410	57,520	8,833,434	1,219,031	16,485	253,930	906,773	11,229,653
Meire Grove	30,407	---	1,605	---	12,383	---	12,383	3,257	884	585	775	49,896	---	---	---	---	49,896
Melrose	1,802,462	56,442	44,421	---	664,535	39,082	703,617	203,700	18,545	(85,202)	43,923	2,787,908	1,965,000	585,750	7,949	571,129	5,917,736
Menahga	362,953	254,762	1,190	---	371,181	---	371,181	131,858	12,645	9,783	237,384	1,381,756	2,339,228	---	50,000	60,165	3,831,149

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Mendota	162,763	---	17,632	---	25,000	---	25,000	1,896	1,432	146	1,908	210,777	---	---	---	19,720	230,497
Mendota Heights	6,375,780	921,197	388,883	37,500	639,388	14,259	691,147	939,669	101,668	(168,334)	63,151	9,313,161	1,737,980	---	395,241	2,408,999	13,855,381
Mentor	33,984	---	1,950	---	42,304	---	42,304	23,295	---	1,299	131,138	233,970	---	---	47,000	11,000	291,970
Middle River	59,080	---	1,927	---	141,998	8,519	150,517	27,344	1,120	1,549	46,142	287,679	---	---	---	12,211	299,890
Miesville	51,616	---	16,417	---	20,049	---	20,049	89,543	663	1,103	122,690	302,081	20,000	---	---	---	322,081
Milaca	1,049,169	48,946	31,507	---	764,526	---	764,526	270,818	13,406	23,607	184,518	2,386,497	78,650	---	52,230	---	2,517,377
Milan	121,469	102,032	600	261	101,573	---	101,834	21,169	---	4,801	21,784	373,689	---	---	---	13,639	387,328
Millerville	15,535	---	---	1,294	23,031	---	24,325	17,220	---	8	40,115	97,203	---	69	---	---	97,272
Millville	25,095	1,322	4,735	---	19,200	566	19,766	200	---	525	7,476	59,119	---	---	---	---	59,119
Milroy	139,804	---	3,665	---	68,335	---	68,335	31,776	---	66	16,707	260,353	---	---	39,078	29,696	329,127
Miltona	189,346	21,633	2,242	117,291	49,573	---	166,864	4,670	1,198	1,286	55,997	443,236	112,776	---	85,341	---	641,353
Minneapolis	434,629,099	24,432,975	41,179,364	59,118,179	104,874,905	14,183,180	178,176,264	89,090,520	8,358,062	(645,541)	34,813,113	810,033,856	67,757,000	---	14,952,529	53,266,000	946,009,385
Minneiska	12,173	---	2,004	---	5,913	---	5,913	---	---	17	10,059	30,166	---	---	---	---	30,166
Minneota	515,611	36,019	6,382	---	450,238	---	450,238	122,262	4,981	7,134	48,619	1,191,246	65,000	26,500	144,975	148,326	1,576,047
Minnesota City	27,834	---	215	---	42,340	---	42,340	---	---	493	4,448	75,330	---	---	---	---	75,330
Minnesota Lake	268,965	26,761	3,378	---	155,069	8,599	163,668	22,069	1,056	28,553	70,583	585,033	201,000	3,725	---	---	789,758
Minnetonka	33,817,787	785,101	2,817,753	836,316	2,296,560	97,217	3,230,093	2,303,474	532,303	(248,345)	1,278,456	44,516,622	---	---	1,643,600	1,571,783	47,732,005
Minnetonka Beach	769,065	1,462	85,341	---	540	4,807	5,347	83,505	7,485	96	3,099	955,400	---	---	---	64,000	1,019,400
Minnetrista	3,913,257	1,001,429	394,487	19,286	1,340,705	---	1,359,991	419,188	60,313	(34,452)	301,683	7,415,896	7,695,000	---	---	653,908	15,764,804
Mizpah	1,982	---	1,230	---	6,773	---	6,773	3,174	---	147	3,020	16,326	---	---	---	---	16,326
Montevideo	2,050,620	310,337	18,149	217,938	2,250,267	28,718	2,496,923	384,667	45,869	(15,370)	154,224	5,445,419	808,168	28,354	100,000	513,261	6,895,202
Montgomery	1,827,946	97,753	68,984	---	726,662	21,681	748,343	236,457	8,557	6,565	74,011	3,068,616	---	5,552	---	22,869	3,097,037
Monticello	9,272,270	2,065,944	331,711	---	1,193,103	71,678	1,264,781	1,846,919	1,725	(183,242)	700,776	15,300,884	---	12,428	488,500	6,418,270	22,220,082
Montrose	864,829	199,559	46,199	---	520,398	12,071	532,469	110,615	---	19,431	28,240	1,801,342	---	---	141,822	104,047	2,047,211
Moorhead	8,484,539	9,650,046	749,377	2,075,090	20,460,640	817,245	23,352,975	3,211,105	497,843	139,294	2,334,630	48,419,809	2,216,879	1,086,306	10,195,690	1,227,974	63,146,658
Moose Lake	498,271	922	14,501	31,656	2,801,915	8,377	2,841,948	183,626	12,329	8,724	68,964	3,629,285	---	---	143,573	---	3,772,858
Mora	1,043,360	5,543	40,788	95,637	1,855,791	513,830	2,465,258	435,716	23,208	14,747	705,158	4,733,778	---	48,890	270,000	219,275	5,271,943
Morgan	357,449	---	3,094	---	336,792	---	336,792	219,248	4,317	3,979	26,918	951,797	---	---	125,600	---	1,077,397
Morris	1,697,663	376,420	49,409	736,600	2,632,625	---	3,369,225	455,421	39,841	45,474	105,489	6,138,942	2,942,984	7,534	488,024	629,777	10,207,261
Morristown	299,186	19,924	8,617	43,347	260,232	---	303,579	80,064	4,308	3,312	85,403	804,393	---	9,186	---	79,925	893,504

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Morton	188,661	2,159	598	447,230	144,215	---	591,445	27,600	3,525	5,690	36,400	856,078	248,000	18,727	32,090	---	1,154,895
Motley	337,033	84,319	13,753	97,594	154,239	---	251,833	57,003	1,923	3,759	45,225	794,848	---	---	164,333	211,898	1,171,079
Mound	6,602,770	1,173,004	390,433	---	307,984	---	307,984	1,218,785	68,435	5,144	216,521	9,983,076	4,416,010	21,190	73,766	454,572	14,948,614
Mounds View	8,796,617	187,388	210,774	2,761	966,186	115,014	1,083,961	501,060	69,049	(628,519)	196,303	10,416,633	---	---	540,082	378,606	11,335,321
Mountain Iron	1,397,929	83,075	91,372	---	2,344,556	877,712	3,222,268	270,335	17,394	(10,624)	238,138	5,309,887	140,017	102,154	52,150	764,757	6,368,965
Mountain Lake	593,598	91,827	11,595	5,000	877,070	25,614	907,684	249,816	5,810	460	96,686	1,957,476	3,490,000	3,324	120,000	922,564	6,493,364
Murdock	92,664	3,558	157	---	98,437	---	98,437	21,917	---	58	21,916	238,707	---	---	---	---	238,707
Myrtle	16,465	---	1,300	---	22,011	---	22,011	---	---	904	3,658	44,338	---	---	---	---	44,338
Nashua	6,335	3,015	---	---	146	---	146	---	48	185	290	10,019	---	---	---	---	10,019
Nashwauk	426,944	17,097	11,134	152,761	1,436,181	1,000	1,589,942	65,780	8,843	186	407,262	2,527,188	320,000	9,370	233,244	177,244	3,267,046
Nassau	16,024	848	550	---	32,230	760	32,990	21,415	---	887	376	73,090	---	---	---	---	73,090
Nelson	50,707	---	1,700	---	24,303	---	24,303	3,799	---	---	30,000	110,509	---	---	---	11,872	122,381
Nerstrand	66,649	---	372	---	29,935	---	29,935	28,033	---	12	52,413	177,414	---	---	---	---	177,414
Nevis	204,040	2,822	7,608	4,294	71,551	268	76,113	106,283	873	899	29,220	427,858	7,777	7,778	35,000	304	478,717
New Auburn	212,076	28,881	3,775	10,694	121,877	11,409	143,980	33,426	120	1,558	23,779	447,595	---	---	---	20,648	468,243
New Brighton	12,052,205	95,327	516,160	11,842	1,149,602	273,586	1,435,030	6,560,765	118,675	(979,447)	610,760	20,409,475	---	4,149	702,356	7,240,890	28,356,870
New Germany	196,574	34,698	11,673	1,397,663	28,710	17,938	1,444,311	89,945	888	15,498	686,690	2,480,277	1,742,011	---	---	24,590	4,246,878
New Hope	10,482,421	178,335	273,117	64,753	4,344,731	53,629	4,463,113	1,585,964	239,201	178,217	111,443	17,511,811	---	1,460	192,000	168,427	17,873,698
New London	460,307	97,044	65,095	---	317,797	---	317,797	279,789	823	9,572	42,801	1,273,228	---	---	---	105,691	1,378,919
New Munich	108,218	---	5,171	---	54,835	---	54,835	1,927	4,721	2,460	6,107	183,439	---	493	---	---	183,932
New Prague	3,986,339	617,889	186,512	---	742,721	11,678	754,399	215,079	41,419	95,437	311,089	6,208,163	5,758,146	21,496	40,000	519,840	12,547,645
New Richland	367,429	45,773	10,021	---	435,969	3,500	439,469	143,904	3,314	4,032	160,650	1,174,592	---	19,982	---	64,084	1,258,658
New Trier	45,098	---	4,196	---	830	---	830	48	2,093	325	2,738	55,328	---	---	---	---	55,328
New Ulm	7,637,366	1,394,953	295,377	1,769,038	4,891,487	1,891,632	8,552,157	1,843,788	90,135	(171,371)	197,338	19,839,743	2,875,000	---	---	4,193,445	26,908,188
New York Mills	544,120	194,526	5,265	---	362,731	37,751	400,482	200,773	11,036	31,567	37,442	1,425,211	---	109	396,000	307,437	2,128,757
Newfolden	65,683	45,503	1,410	104,057	84,452	10,000	198,509	66,725	469	318	73,610	452,227	---	---	20,000	18,974	491,201
Newport	2,425,792	303,774	89,767	805	782,258	4,696	787,759	22,304	68,193	7,425	95,350	3,800,364	1,415,479	---	---	517,266	5,733,109
Nicollet	302,578	384,085	37,937	---	212,008	---	212,008	161	---	13,108	22,184	972,061	946,761	55,000	25,000	32,383	2,031,205
Nielsville	27,565	---	1,227	---	24,549	---	24,549	1,901	---	55	2,996	58,293	---	---	---	---	58,293
Nimrod	18,013	---	1,775	---	2,725	---	2,725	---	---	304	1,681	24,498	---	---	---	---	24,498

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Nisswa	1,997,111	---	24,615	---	70,903	30,000	100,903	250,795	20,734	22,144	95,407	2,511,709	1,122,444	---	200,000	361,950	4,196,103
Norcross	24,592	---	40	---	16,755	---	16,755	---	---	1,596	1,573	44,556	---	---	---	---	44,556
North Branch	4,962,694	932,255	161,654	185,803	1,308,964	26,419	1,521,186	99,625	18,961	40,063	159,515	7,895,953	5,959,460	46,500	551,058	400,981	14,853,952
North Mankato	6,643,681	1,252,603	388,769	72,900	2,719,208	157,377	2,949,485	248,077	21,599	8,400	717,904	12,230,518	---	968,554	321,149	2,332,818	15,853,039
North Oaks	1,323,927	120,750	431,620	---	308	9,261	9,569	493,637	2,373	316	4,835	2,387,027	550,000	---	---	185,122	3,122,149
North Saint Paul	4,318,289	32,978	215,313	---	2,643,668	---	2,643,668	486,829	84,592	(29,313)	176,070	7,928,426	---	---	453,175	68,180	8,449,781
Northfield	8,941,881	601,262	464,599	---	3,327,937	310,178	3,638,115	2,028,124	122,095	(275,619)	372,150	15,892,607	857,116	16,309	343,839	1,689,063	18,798,934
Northome	52,010	---	1,890	60,527	72,496	11,471	144,494	40,570	---	2,284	57,231	298,479	---	---	20,000	4,417	322,896
Northrop	48,070	1,029	3,601	---	53,708	---	53,708	3,308	213	419	1,107	111,455	---	240	---	---	111,695
Norwood Young America	1,520,148	125,564	152,735	---	211,423	28,999	240,422	149,460	11,480	27,481	86,949	2,314,239	3,602,545	844,527	420,596	157,323	7,339,230
Nowthen	1,142,976	3,916	96,702	---	6,513	77,965	84,478	87,881	17,483	10,663	1,861	1,445,960	165,000	---	---	94,168	1,705,128
Oak Grove	2,399,178	52,100	227,584	---	659,820	37,070	696,890	23,175	37,815	(61,968)	71,779	3,446,553	---	9,200	---	2,909,799	6,365,552
Oak Park Heights	4,470,399	20,731	90,910	17,265	75,135	79,539	171,939	431,025	56,608	(85,474)	42,750	5,198,888	---	2,000	406,380	1,868,160	7,475,428
Oakdale	10,519,965	2,267,245	631,908	16,423	993,379	132,739	1,142,541	2,514,452	118,776	(515,595)	520,319	17,199,611	3,208,739	22,338	600,000	2,676,841	23,707,529
Odessa	14,820	---	805	---	44,354	---	44,354	12,568	---	124	8,156	80,827	---	---	---	---	80,827
Odin	24,670	4,750	---	---	32,611	---	32,611	15,703	---	---	7,196	84,930	---	---	7,603	1,450	93,983
Ogema	38,741	13,799	180	---	32,517	1,457	33,974	4,755	1,784	451	5,368	99,052	---	---	40,000	---	139,052
Ogilvie	63,107	---	3,961	---	141,823	---	141,823	69,177	1,045	326	55,135	334,574	---	---	58,278	6,455	399,307
Okabena	53,013	---	565	22,066	62,073	---	84,139	8,899	---	440	23,940	170,996	---	---	---	---	170,996
Oklee	175,733	---	2,217	---	117,519	---	117,519	7,845	---	108	38,256	341,678	---	---	---	10,170	351,848
Olivia	1,159,133	173,480	29,788	---	830,253	---	830,253	72,049	14,304	(12,441)	51,974	2,318,540	755,000	305,709	612,150	106,156	4,097,555
Onamia	339,851	28,335	4,652	---	283,063	---	283,063	110,922	2,153	5,049	38,507	812,532	74,000	---	---	---	886,532
Ormsby	25,204	5,570	2,620	---	37,571	---	37,571	10,745	---	596	7,027	89,333	---	---	---	---	89,333
Orono	4,785,052	68,413	563,234	81,020	330,465	10,000	421,485	2,540,876	175,321	(68,297)	188,363	8,674,447	---	30,110	166,000	700,000	9,570,557
Oronoco	613,030	90,456	84,570	---	141,208	102,488	243,696	41,036	1,642	1,067	26,868	1,102,365	337,560	---	---	119,595	1,559,520
Orr	167,883	---	1,720	24,700	228,672	633,007	886,379	137,474	562	(3,121)	91,382	1,282,279	---	1,051	4,300	4,000	1,291,630
Ortonville	711,220	60,679	24,262	15,192	1,049,357	---	1,064,549	166,045	11,437	6,281	87,614	2,132,087	---	---	490,042	246,247	2,868,376
Osakis	661,136	206,594	21,387	---	408,397	---	408,397	128,265	11,982	13,268	146,936	1,597,965	---	125,000	324,818	149,011	2,196,794
Oslo	211,185	---	1,875	4,473	4,684,030	2,701	4,691,204	15,109	1,158	38	19,781	4,940,350	---	70	---	---	4,940,420
Osseo	2,041,630	364,548	199,283	---	718,231	675,087	1,393,318	38,415	49,548	15,251	414,096	4,516,089	---	---	87,860	1,498,552	6,102,501

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Ostrander	113,542	---	2,756	---	60,799	---	60,799	2,550	627	639	20,864	201,777	---	---	---	---	201,777
Otsego	4,564,068	1,987,647	819,493	---	241,996	---	241,996	170,194	---	(17,852)	78,457	7,844,003	---	22,167	---	---	7,866,170
Ottertail	328,849	36,411	13,954	---	3,883	---	3,883	64,290	---	8,961	131,537	587,885	155,607	---	---	10,676	754,168
Owatonna	10,538,474	1,361,391	350,707	560,651	6,811,963	815,061	8,187,675	2,600,482	172,778	(339,148)	413,144	23,285,503	3,916,433	1,858,593	365,000	2,913,221	32,338,750
Palisade	63,221	---	85	---	98,466	32,144	130,610	46,024	3,613	449	24,460	268,462	---	---	24,000	---	292,462
Park Rapids	2,605,534	739,597	79,164	1,107,296	730,773	33,728	1,871,797	485,796	40,241	35,617	47,114	5,904,860	---	7,775	225,422	30,600	6,168,657
Parkers Prairie	494,767	5,006	1,563	---	257,165	---	257,165	173,255	5,430	1,775	38,080	977,041	---	---	---	75,636	1,052,677
Paynesville	632,422	99,762	186,982	---	1,161,177	18,773	1,179,950	243,151	11,347	(16,607)	612,182	2,949,189	---	317,023	337,750	206,763	3,810,725
Pease	39,019	16,547	2,427	---	19,506	---	19,506	90	---	229	772	78,590	---	---	20,863	---	99,453
Pelican Rapids	951,191	140,167	34,165	---	1,018,646	5,480	1,024,126	368,766	17,730	10,871	98,549	2,645,565	25,546	4,075	32,784	323,025	3,030,995
Pemberton	161,857	5,023	3,371	16,044	35,811	---	51,855	28,597	---	5,234	38,586	294,523	---	---	---	5,000	299,523
Pennock	137,743	2,194	525	---	109,199	---	109,199	235	12,133	1,881	19,403	283,313	---	---	---	112,482	395,795
Pequot Lakes	1,537,206	14,630	15,005	3,903	158,079	16,500	178,482	295,702	14,692	6,217	62,993	2,124,927	9,866	28,743	---	---	2,163,536
Perham	1,710,117	564,522	218,467	50,174	627,259	136,921	814,354	325,685	28,513	36,097	694,806	4,392,561	1,115,000	164,966	487,877	767,644	6,928,048
Perley	22,911	---	1,206	272,511	27,307	---	299,818	4,704	---	8	6,225	334,872	---	---	35,790	---	370,662
Peterson	72,143	---	448	---	46,046	---	46,046	8,023	300	1,226	15,812	143,998	---	---	---	---	143,998
Pierz	388,815	47,568	24,873	269,703	419,312	---	689,015	41,548	2,872	4,040	455,945	1,654,676	246,000	---	15,000	171,231	2,086,907
Pillager	211,594	47,152	10,794	---	164,708	---	164,708	20,974	1,001	4,459	10,549	471,231	---	---	32,020	---	503,251
Pine City	1,170,648	329,925	58,070	---	496,657	10,268	506,925	477,513	7,907	31,713	58,488	2,641,189	585,000	---	243,558	1,000	3,470,747
Pine Island	1,648,057	157,906	44,742	25,479	777,894	322,718	1,126,091	227,829	6,164	25,412	79,704	3,315,905	---	---	117,692	307,600	3,741,197
Pine River	406,836	---	16,354	41,063	361,729	2,959	405,751	220,391	26,862	2,262	27,888	1,106,344	---	---	50,853	2,500	1,159,697
Pine Springs	46,729	---	1,075	---	---	1,275	1,275	29,816	5,469	4,377	1,094	89,835	---	---	---	---	89,835
Pipestone	1,859,333	46,353	83,352	551,688	1,658,667	39,692	2,250,047	788,676	14,836	7,611	124,296	5,174,504	2,772,800	28,125	524,038	477,704	8,977,171
Plainview	1,772,336	---	31,281	---	625,982	277,354	903,336	560,222	15,676	33,825	174,132	3,490,808	---	---	---	59,993	3,550,801
Plato	139,408	---	9,510	---	40,037	20,294	60,331	71,928	---	1,030	34,395	316,602	---	---	---	15,152	331,754
Plummer	152,215	985	2,423	---	63,424	---	63,424	18,179	78	1,280	13,604	252,188	---	---	---	7,900	260,088
Plymouth	30,249,768	81,986	4,231,409	3,968,826	4,427,447	464,630	8,860,903	4,482,190	683,261	(1,120,976)	2,450,675	49,919,216	---	---	3,344,738	9,032,176	62,296,130
Porter	45,149	---	956	---	48,612	13,700	62,312	18,273	---	3,356	42,013	172,059	---	---	2,069	---	174,128
Preston	737,275	47,815	4,833	---	527,071	403	527,474	231,953	4,072	4,570	151,506	1,709,498	---	---	---	180,479	1,889,977
Princeton	2,360,118	222,906	108,256	179,264	985,516	52,500	1,217,280	325,756	30,296	(437)	160,528	4,424,703	2,260,864	806	2,500	282,621	6,971,494

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Prinsburg	300,447	---	60	---	87,347	---	87,347	25,974	---	1,848	40,510	456,186	426,776	---	---	---	882,962
Prior Lake	10,451,046	1,141,780	766,834	3,246	3,493,134	521,166	4,017,546	2,656,259	137,529	(423,041)	319,770	19,067,723	3,287,068	3,510	2,119,124	2,185,824	26,663,249
Proctor	1,446,676	168,418	32,153	---	1,124,748	---	1,124,748	141,013	20,335	1,787	7,169	2,942,299	---	---	8,600	101,199	3,052,098
Quamba	52,437	---	383	---	15,759	---	15,759	400	---	414	873	70,266	---	---	---	---	70,266
Racine	172,800	---	1,390	---	61,282	---	61,282	---	---	2,082	3,084	240,638	---	---	48,088	---	288,726
Ramsey	10,490,825	370,791	718,875	25,038	2,894,663	---	2,919,701	877,849	73,110	(403,836)	1,402,508	16,449,823	635,000	12,940	112,000	2,494,637	19,704,400
Randall	181,126	4,309	740	---	143,747	---	143,747	3,350	1,300	869	32,859	368,300	268,000	---	55,000	---	691,300
Randolph	107,639	---	5,105	---	38,053	---	38,053	82,846	1,146	159	13,098	248,046	---	---	---	21,000	269,046
Ranier	145,831	95,191	1,709	10,999	29,236	6,334	46,569	5,773	---	6	14,609	309,688	---	---	42,440	---	352,128
Raymond	246,280	48,157	890	---	219,056	---	219,056	97,369	87	2,389	32,734	646,962	---	---	---	190,486	837,448
Red Lake Falls	726,490	5,919	21,925	3,339	573,566	25,000	601,905	75,848	645	958	330,291	1,763,981	---	---	---	---	1,763,981
Red Wing	14,899,887	2,141,695	193,607	473,922	4,967,562	142,196	5,583,680	1,637,370	88,015	(1,148,777)	651,353	24,046,830	3,045,693	89,842	337,850	1,986,276	29,506,491
Redwood Falls	2,324,291	2,678	132,781	21,224	1,467,147	96,774	1,585,145	1,313,249	52,502	16,348	313,563	5,740,557	---	---	747,345	233,606	6,721,508
Regal	7,029	---	1,400	---	2,338	360	2,698	25,837	---	---	600	37,564	---	---	---	---	37,564
Remer	209,411	---	---	---	124,776	---	124,776	46,242	610	21,125	19,086	421,250	---	---	48,369	14,840	484,459
Renville	642,436	22,732	5,848	---	450,248	3,000	453,248	104,891	8,145	7,054	47,240	1,291,594	---	---	---	1,462	1,293,056
Revere	37,685	---	1,739	---	20,990	---	20,990	---	---	119	1,771	62,304	---	---	---	---	62,304
Rice	403,808	16,100	51,707	---	170,750	---	170,750	157,729	9,188	5,755	58,063	873,100	250,000	---	357,950	---	1,481,050
Richfield	23,994,925	295,384	938,455	2,074,916	2,701,907	2,225,441	7,002,264	1,902,891	467,095	29,788	969,166	35,599,968	3,196,365	6,804	921,200	4,851,829	44,576,166
Richmond	616,607	179,658	27,865	16,630	252,085	---	268,715	2,026	4,829	5,200	227,741	1,332,641	1,100,000	---	789,471	131,168	3,353,280
Richville	14,235	---	300	---	14,279	569	14,848	---	---	15	---	29,398	---	---	---	---	29,398
Riverton	32,988	---	54	---	16,120	---	16,120	1	---	491	7,067	56,721	---	---	---	10,455	67,176
Robbinsdale	6,366,342	692,394	382,861	132,265	1,628,639	---	1,760,904	1,000,482	431,109	(125,405)	80,750	10,589,437	1,654,251	262,900	378,700	159,336	13,044,624
Rochester	68,970,739	3,373,890	3,258,186	7,267,596	18,652,353	1,523,169	27,443,118	19,251,404	501,266	592,698	3,838,372	127,229,673	---	---	11,454,951	17,007,242	155,691,866
Rock Creek	203,591	3,400	17,200	---	136,657	---	136,657	6,050	4,544	235	20,632	392,309	---	---	---	---	392,309
Rockford	1,638,391	81,812	104,734	---	345,410	11,650	357,060	418,745	2,554	43,552	153,707	2,800,555	---	---	75,300	374,363	3,250,218
Rockville	1,037,491	141,950	38,116	52,784	145,974	---	198,758	124,637	9,604	(762)	34,218	1,584,012	---	4,865	---	688	1,589,565
Rogers	6,517,617	2,931,133	955,047	---	552,810	1,037,628	1,590,438	1,600,083	132,899	55,232	616,894	14,399,343	---	---	477,444	796,069	15,672,856
Rollingstone	151,529	86,068	10,612	---	149,068	---	149,068	41,573	---	49,221	28,732	516,803	---	---	17,000	64,844	598,647
Roosevelt	12,632	---	989	---	19,009	---	19,009	100	---	1,052	4,502	38,284	---	---	---	---	38,284

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Roscoe	25,914	---	3,425	---	22,146	---	22,146	---	---	413	---	51,898	---	---	---	---	51,898
Rose Creek	129,639	---	2,573	750	84,467	---	85,217	13,200	---	1,021	35,895	267,545	396,693	---	25,083	---	689,321
Roseau	1,195,722	142,602	35,740	247,795	1,275,544	---	1,523,339	203,145	14,235	26,592	289,053	3,430,428	---	---	736,071	5,000	4,171,499
Rosemount	11,172,507	1,539,059	522,131	2,501	1,968,201	319,819	2,290,521	2,399,690	129,059	(342,795)	941,627	18,651,799	1,500,000	3,627	1,252,967	77,524	21,485,917
Roseville	19,526,787	178,657	1,629,620	164,335	1,706,071	9,635	1,880,041	7,107,582	236,510	(1,166,841)	980,376	30,372,732	4,173,553	210,589	25,000	50,000	34,831,874
Rothsay	132,768	17,109	1,740	314,180	134,697	559	449,436	84,875	561	608	50,169	737,266	86,000	1,500	---	1,051	825,817
Round Lake	88,801	---	1,170	72,367	132,374	---	204,741	54,348	464	21,049	10,416	380,989	---	---	---	---	380,989
Royalton	240,042	15,562	17,346	13,230	240,797	---	254,027	46,754	1,436	11,421	236,494	823,082	---	---	16,933	5,212	845,227
Rush City	508,512	27,444	10,449	---	693,209	---	693,209	264,688	15,534	21,224	60,008	1,601,068	97,791	15,150	151,481	---	1,865,490
Rushford	760,133	124,949	21,342	---	743,927	4,500	748,427	297,730	11,835	62,215	488,912	2,515,543	---	---	99,000	377,163	2,991,706
Rushford Village	359,756	17,139	6,086	---	51,484	---	51,484	10,664	---	18,708	3,579	467,416	---	---	---	21,517	488,933
Rushmore	122,246	1,310	1,566	24,658	310,035	7,418	342,111	85,182	---	693	10,600	563,708	---	---	---	7,600	571,308
Russell	97,092	---	1,421	---	92,869	---	92,869	20,398	---	729	20,442	232,951	---	1,507	---	2,000	236,458
Ruthton	87,139	---	2,842	---	94,532	---	94,532	20,860	318	621	25,601	231,913	---	---	---	18,923	250,836
Rutledge	41,681	---	3,475	---	25,524	---	25,524	2,600	67	235	---	73,582	---	---	---	---	73,582
Sabin	109,431	65,689	12,931	---	93,107	2,311	95,418	29,195	---	327	31,215	344,206	---	---	5,000	---	349,206
Sacred Heart	301,268	873	1,480	---	215,970	---	215,970	27,185	7,994	170	83,646	638,586	---	5,501	---	---	644,087
Saint Anthony	7,159,505	587,191	342,390	185,392	377,164	229,921	792,477	1,932,268	129,363	24,197	391,853	11,359,244	1,817,080	25,244	539,000	---	13,740,568
Saint Anthony [Stearns]	2,363	---	842	---	7,202	---	7,202	---	27	299	---	10,733	---	---	---	---	10,733
Saint Augusta	1,257,912	110,704	99,769	3,000	36,155	---	39,155	246,000	11,135	(5,007)	27,437	1,787,105	---	---	---	765,519	2,552,624
Saint Bonifacius	652,130	110,054	85,766	---	333,316	6,915	340,231	212,455	22,534	(22,917)	33,973	1,434,226	1,620,000	---	187,801	---	3,242,027
Saint Charles	943,867	14,438	29,073	---	821,169	231,946	1,053,115	187,347	8,864	10,103	93,943	2,340,750	---	---	126,500	29,986	2,497,236
Saint Clair	339,905	---	4,691	169,234	211,222	600	381,056	58,143	1,364	5,431	40,690	831,280	---	---	---	---	831,280
Saint Cloud	32,609,256	4,530,410	1,950,070	2,405,133	16,507,998	1,126,513	20,039,644	2,385,097	901,901	(1,227,930)	2,891,474	64,079,922	5,645,292	29,116	961,350	15,681,354	86,397,034
Saint Francis	3,050,204	51,141	87,298	---	374,283	76,343	450,626	395,659	31,424	(17,832)	97,219	4,145,739	560,000	27,321	264,880	340,000	5,337,940
Saint Hilaire	36,912	2,858	2,253	---	82,834	---	82,834	41,424	---	115	24,808	191,204	---	---	---	---	191,204
Saint James	1,153,304	180,922	33,265	69,647	1,496,120	2,338	1,568,105	558,062	13,986	19,293	251,970	3,778,907	---	48,806	595,919	353,269	4,776,901
Saint Joseph	2,238,482	467,496	97,192	146,475	764,400	18,090	928,965	472,610	45,439	5,477	116,302	4,371,963	681,121	27,160	108,250	435,359	5,623,853
Saint Leo	13,131	---	632	---	31,525	---	31,525	10,836	---	421	10,456	67,001	---	---	---	---	67,001
Saint Louis Park	34,518,060	1,505,568	3,069,090	6,194,571	6,941,089	751,587	13,887,247	3,052,789	311,882	123,306	2,216,820	58,684,762	---	8,590	1,596,822	8,875,712	69,165,886

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Saint Martin	146,478	---	3,260	---	79,132	---	79,132	51,614	---	590	57,477	338,551	---	---	30,000	87,930	456,481
Saint Mary's Point	182,013	---	8,224	---	---	1,715	1,715	259	453	48	3,332	196,044	---	---	---	61,900	257,944
Saint Michael	6,031,833	631,265	364,314	72,490	369,730	379,516	821,736	562,654	266	104,777	128,196	8,645,041	---	---	220,649	5,286,446	14,152,136
Saint Paul	171,761,215	37,148,634	11,226,879	28,640,518	80,538,493	22,594,764	131,773,775	68,460,049	---	(3,987,619)	25,972,217	442,355,150	28,899,173	324,508	18,722,781	94,736,181	585,037,793
Saint Paul Park	2,416,737	276,050	84,692	26,215	435,768	22,849	484,832	593,616	40,981	(9,547)	37,647	3,925,008	423,000	9,766	15,800	144,293	4,517,867
Saint Peter	3,055,371	98,313	191,505	274,877	3,547,915	---	3,822,792	636,329	75,969	33,655	750,620	8,664,554	6,374,540	78,067	1,583,249	751,314	17,451,724
Saint Rosa	16,696	---	2,042	---	77	---	77	5,400	---	282	42,671	67,168	---	---	---	---	67,168
Saint Stephen	232,619	---	6,635	---	131,943	---	131,943	92,837	3,441	2,045	32,355	501,875	---	100	---	121,306	623,281
Saint Vincent	8,236	---	---	175	25,760	---	25,935	1,665	---	57	---	35,893	---	1,847	---	---	37,740
Sanborn	67,633	3,581	15,837	---	132,679	---	132,679	21,961	---	9,532	59,488	310,711	---	---	---	3,000	313,711
Sandstone	465,025	41,639	49,275	---	903,574	31,754	935,328	111,703	1,944	11,316	147,255	1,763,485	---	---	68,689	159,279	1,991,453
Sargeant	17,323	---	30	---	12,074	---	12,074	322	---	1,001	1,152	31,902	---	---	---	---	31,902
Sartell	5,904,251	1,871,166	1,028,878	---	1,168,566	---	1,168,566	1,752,749	72,937	49,404	760,676	12,608,627	---	6,053	620,517	2,499,422	15,734,619
Sauk Centre	2,528,464	213,125	84,963	94,381	1,080,464	---	1,174,845	1,613,797	45,726	246,408	888,427	6,795,755	25,552	140,003	---	544,855	7,506,165
Sauk Rapids	6,068,320	378,275	291,762	59,065	1,996,709	319,688	2,375,462	482,540	48,461	29,368	188,929	9,863,117	1,060,000	38,248	75,000	1,339,466	12,375,831
Savage	15,925,150	4,856,987	1,377,386	72,386	524,312	84,561	681,259	1,379,260	201,687	(548,819)	252,783	24,125,693	6,457,794	73,492	3,305,205	1,759,591	35,721,775
Scandia	2,200,630	28,861	100,007	---	44,941	---	44,941	230,798	11,534	8,176	21,979	2,646,926	570,000	5,905	7,042	644,354	3,874,227
Scanlon	226,595	15,016	19,496	12,465	176,369	---	188,834	15,813	3,562	1,363	22,241	492,920	---	---	---	132,842	625,762
Seaforth	19,106	---	805	---	24,111	---	24,111	8,987	---	139	9,433	62,581	---	---	---	---	62,581
Sebeka	302,300	133,284	1,655	165,783	198,191	---	363,974	98,592	5,083	2,425	21,834	929,147	---	---	52,614	33,582	1,015,343
Sedan	16,197	4,506	2,000	---	12,371	---	12,371	---	---	395	17,100	52,569	---	---	---	2,909	55,478
Shafer	324,052	936	34,283	---	153,392	---	153,392	565	560	5,401	27,154	546,343	204,785	---	---	40,000	791,128
Shakopee	16,219,435	930,331	1,982,070	32,303	1,810,542	14,958	1,857,803	4,602,478	390,558	7	161,845	26,144,527	---	---	600,000	4,290,809	31,035,336
Shelly	21,988	---	1,270	50,000	70,900	---	120,900	17,441	---	337	14,637	176,573	---	---	60,500	---	237,073
Sherburn	568,857	92,186	7,131	---	306,234	13,085	319,319	166,822	2,384	9,505	47,001	1,213,205	---	3,625	5,000	---	1,221,830
Shevlin	27,792	---	3,750	68,195	29,502	---	97,697	10,958	---	201	16,613	157,011	---	---	---	142,872	299,883
Shoreview	11,818,967	149,647	648,306	1,256	1,061,168	68,210	1,130,634	7,054,226	52,440	(508,781)	72,491	20,417,930	6,840,435	3,290	413,426	4,668,524	32,343,605
Shorewood	4,764,435	---	204,600	---	76,581	---	76,581	1,253,057	59,294	37,461	73,804	6,469,232	---	317,182	---	2,482,650	9,269,064
Silver Bay	977,429	30,093	44,728	38,004	1,255,437	261,975	1,555,416	432,236	7,607	10,682	276,285	3,334,476	---	1,080	10,158	419,160	3,764,874
Silver Lake	489,256	40,540	3,119	1,889	202,677	1,013,058	1,217,624	160,663	5,728	1,314	57,368	1,975,612	939,000	---	---	56,780	2,971,392

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Skyline	49,686	---	---	---	5,762	---	5,762	640	---	86	2,663	58,837	---	---	---	---	58,837
Slayton	879,158	43,902	9,585	178,436	817,844	27,085	1,023,365	134,925	6,011	1,176	80,251	2,178,373	---	---	1,500	305,423	2,485,296
Sleepy Eye	1,384,077	195,837	107,185	---	1,374,201	---	1,374,201	484,741	16,504	964,053	236,540	4,763,138	1,320,398	---	523,531	1,328,150	7,935,217
Sobieski	43,108	---	5,125	---	13,880	---	13,880	49	109	16	11,235	73,522	---	---	---	---	73,522
Solway	13,449	---	1,700	---	5,203	---	5,203	6,430	---	1,777	---	28,559	---	---	---	---	28,559
South Haven	103,751	307	3,705	---	55,872	1,228	57,100	134,002	904	605	49,186	349,560	---	5,419	---	145,799	500,778
South Saint Paul	10,077,418	774,148	372,746	57,019	3,526,519	536,547	4,120,085	3,925,824	122,889	(87,396)	354,674	19,660,388	29,202	---	1,158,688	1,900,020	22,748,298
Spicer	1,086,733	204,160	37,806	---	81,028	119	81,147	206,616	6,441	64,046	103,819	1,790,768	---	---	24,000	87,385	1,902,153
Spring Grove	525,328	17,408	4,216	265,550	392,544	31,613	689,707	73,482	7,148	12,588	235,672	1,565,549	700,000	5,700	170,393	694,344	3,135,986
Spring Hill	6,663	---	1,200	---	2,295	---	2,295	7,000	50	---	522	17,730	---	---	---	8,418	26,148
Spring Lake Park	2,611,823	207,050	119,322	---	494,997	45,617	540,614	849,510	105,658	(452)	131,741	4,565,266	1,344,954	---	224,182	919,414	7,053,816
Spring Park	1,025,994	4,004	31,430	---	36,652	3,348	40,000	21,290	16,108	15,100	18,294	1,172,220	---	---	---	17,275	1,189,495
Spring Valley	1,065,096	126,783	33,667	57,047	947,557	58,382	1,062,986	53,074	7,764	10,818	252,277	2,612,465	---	---	86,798	633,697	3,332,960
Springfield	936,333	208,249	8,723	259,776	1,046,373	14,891	1,321,040	337,420	5,639	6,558	320,707	3,144,669	953,107	65,112	35,000	406,709	4,604,597
Squaw Lake	22,187	---	1,400	---	26,765	---	26,765	37,709	---	---	12,236	100,297	---	---	---	2,366	102,663
Stacy	363,192	---	38,472	---	260,780	---	260,780	25,154	794	2,063	75,193	765,648	1,495,000	---	10,000	---	2,270,648
Staples	1,061,286	335,458	34,745	352,745	1,013,199	---	1,365,944	328,747	26,453	(1,757)	42,874	3,193,750	---	20,956	83,821	461,566	3,760,093
Starbuck	476,009	73,346	20,110	222,479	359,456	---	581,935	171,129	5,997	6,849	128,674	1,464,049	652,000	---	5,500	352,836	2,474,385
Steen	21,925	561	---	15,617	33,738	---	49,355	27,686	917	793	---	101,237	---	---	---	---	101,237
Stephen	136,370	21,499	1,410	108,399	249,178	38,475	396,052	112,266	1,067	4,099	258,231	930,994	---	---	190,000	20,180	1,141,174
Stewart	376,622	45,427	6,143	---	147,086	799,680	946,766	66,672	1,160	5,572	60,203	1,508,565	236,000	4,563	---	93,750	1,842,878
Stewartville	2,264,295	253,711	22,349	---	1,078,861	359,579	1,438,440	736,566	13,728	48,408	103,255	4,880,752	2,079,836	---	14,000	517,255	7,491,843
Stillwater	13,460,549	972,560	412,498	15,661	1,947,136	78,230	2,041,027	3,870,905	114,194	(486,298)	472,090	20,857,525	---	24,148	---	1,164,575	22,046,248
Stockton	111,020	12,921	4,803	---	155,456	---	155,456	1,890	---	1,336	3,021	290,447	15,000	---	30,000	54,854	390,301
Storden	123,732	10,593	911	---	85,118	---	85,118	44,105	---	477	49,791	314,727	---	---	---	33,475	348,202
Strandquist	7,745	---	2,045	---	18,800	---	18,800	7,413	447	---	821	37,271	8,000	---	---	---	45,271
Strathcona	3,400	---	15	---	3,915	---	3,915	---	---	---	52	7,382	---	---	---	---	7,382
Sturgeon Lake	156,044	---	4,074	13,542	39,998	---	53,540	48,042	---	630	6,109	268,439	---	17,900	---	---	286,339
Sunburg	38,081	---	---	---	25,134	---	25,134	148,530	---	4,606	27,261	243,612	---	---	---	16,845	260,457
Sunfish Lake	421,831	16,099	56,394	---	---	1,100	1,100	5,630	415	5,375	---	506,844	---	---	---	---	506,844

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Swanville	80,018	27,227	2,465	---	96,741	---	96,741	38,551	647	682	60,393	306,724	---	---	---	7,672	314,396
Taconite	280,832	---	1,430	---	217,374	---	217,374	82,623	1,190	15,947	154,508	753,904	---	21,100	---	---	775,004
Tamarack	27,459	4	600	---	15,742	500	16,242	19,971	---	15	17,466	81,757	---	---	---	---	81,757
Taopi	5,752	17,210	---	---	9,229	---	9,229	---	---	327	---	32,518	---	---	---	---	32,518
Taunton	35,356	---	1,585	---	51,130	---	51,130	525	---	2,183	5,201	95,980	---	---	---	---	95,980
Taylors Falls	656,932	14,455	17,938	90	175,968	---	176,058	38,007	1,235	1,720	124,862	1,031,207	20,000	---	65,000	100,555	1,216,762
Tenstrike	26,855	---	1,400	---	3,186	---	3,186	---	---	---	5,605	37,046	---	---	---	---	37,046
Thief River Falls	2,026,538	236,376	202,251	5,268,518	1,843,870	---	7,112,388	1,863,821	46,441	94,154	334,248	11,916,217	1,962,396	70,100	983,560	433,424	15,365,697
Thomson	106,052	---	80	---	9,022	---	9,022	---	---	1,466	6,274	122,894	---	75,728	---	---	198,622
Tintah	15,036	---	---	---	19,058	---	19,058	15,570	---	15	64,629	114,308	---	---	---	6,947	121,255
Tonka Bay	1,041,789	18,461	78,569	---	1,232	6,558	7,790	63,549	5,806	19,646	9,454	1,245,064	---	---	168,559	60,385	1,474,008
Tower	370,995	---	10,594	8,775	134,639	1,018,661	1,162,075	544,983	2,126	546	63,940	2,155,259	400,000	---	---	---	2,555,259
Tracy	958,891	50,893	20,600	86,979	961,949	---	1,048,928	160,510	13,441	52,152	212,341	2,517,756	---	7,508	188,297	243,474	2,957,035
Trail	8,397	---	1,500	---	2,364	---	2,364	---	---	100	436	12,797	---	---	---	---	12,797
Trimont	239,418	981	752	---	250,235	---	250,235	93,867	4,532	4,357	61,596	655,738	---	---	---	---	655,738
Trommald	34,739	---	534	---	6,968	---	6,968	---	---	505	---	42,746	---	---	---	---	42,746
Trosky	21,073	---	1,950	---	19,618	---	19,618	---	510	587	4,419	48,157	---	---	---	---	48,157
Truman	378,358	12,736	3,998	---	430,498	---	430,498	209,566	4,994	4,917	86,351	1,131,418	---	---	---	---	1,131,418
Turtle River	26,097	---	2,043	---	174	---	174	---	---	2,263	44	30,621	---	---	---	---	30,621
Twin Lakes	8,254	---	2,000	---	26,236	---	26,236	455	---	4,699	2,237	43,881	---	---	---	---	43,881
Twin Valley	146,417	---	1,937	1,936	318,026	---	319,962	38,546	2,818	1,772	56,355	567,807	---	---	---	24,331	592,138
Two Harbors	1,640,758	24,174	35,447	32,521	2,801,103	502,500	3,336,124	934,750	12,507	26,919	78,077	6,088,756	---	5,125	464,304	353,448	6,911,633
Tyler	276,006	---	5,449	315,280	416,161	---	731,441	111,322	4,432	10,357	141,897	1,280,904	---	---	---	279,603	1,560,507
Ulen	73,659	5,728	1,285	---	146,761	3,184	149,945	37,679	---	1,939	65,839	336,074	---	---	---	---	336,074
Underwood	91,737	200	2,397	---	88,591	600	89,191	33,226	33	1,154	10,759	228,697	---	---	10,000	13,540	252,237
Upsala	156,135	50	3,077	2,000	77,181	---	79,181	100,727	---	2,554	16,681	358,405	---	---	---	---	358,405
Urbank	8,075	---	1,400	---	6,916	---	6,916	469	---	---	38,332	55,192	---	---	2,300	2,653	60,145
Utica	57,867	2,712	5,153	---	31,058	---	31,058	680	---	175	1,869	99,514	---	---	---	---	99,514
Vadnais Heights	5,058,956	344,336	639,837	---	193,758	25,497	219,255	1,246,761	37,400	(467,864)	206,690	7,285,371	---	4,508	675,000	6,738,033	14,702,912
Vergas	143,896	30,943	16,999	193,883	58,692	992	253,567	22,002	---	971	34,211	502,589	---	---	25,000	---	527,589

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Vermillion	135,649	---	5,501	---	6,073	---	6,073	---	513	2,468	3,651	153,855	---	---	---	---	153,855
Verndale	171,912	500	2,145	---	156,060	---	156,060	68,147	3,433	2,125	42,996	447,318	---	---	---	---	447,318
Vernon Center	205,847	12,022	1,082	2,250	77,632	600	80,482	39,861	867	1,489	54,877	396,527	---	---	19,214	---	415,741
Vesta	118,522	4,937	475	3,282	93,713	11,000	107,995	10,388	---	893	10,082	253,292	---	401	10,739	---	264,432
Victoria	4,309,941	396,037	393,711	48,206	154,699	35,048	237,953	1,395,310	10,632	(36,951)	318,324	7,024,957	1,697,113	724,381	---	1,200,774	10,647,225
Viking	20,106	---	25	---	28,467	---	28,467	27,427	---	64	45,537	121,626	---	---	---	---	121,626
Villard	86,860	8,539	1,330	11,062	47,079	---	58,141	44,730	---	711	158,965	359,276	---	---	---	---	359,276
Vining	14,629	---	1,530	---	18,739	---	18,739	18,869	---	84	1,960	55,811	---	---	---	---	55,811
Virginia	3,767,629	170,926	92,685	263,981	6,368,185	842,196	7,474,362	2,881,651	101,083	217,718	113,337	14,819,391	1,475,000	56,662	---	2,039,326	18,390,379
Wabasha	1,910,678	500,854	38,256	38,460	680,782	36,330	755,572	676,883	18,913	61,056	197,659	4,159,871	4,410,000	14,500	50,000	1,008,676	9,643,047
Wabasso	360,886	16,086	2,625	---	200,722	---	200,722	147,068	758	12,724	112,098	852,967	495,025	10,217	46,000	96,039	1,500,248
Waconia	5,171,382	368,991	807,266	---	2,464,692	34,467	2,499,159	1,651,277	29,737	47,571	26,603	10,601,986	---	---	215,000	1,224,783	12,041,769
Wadena	908,329	145,930	27,190	311,851	2,292,040	---	2,603,891	228,830	24,884	1,265	3,422,028	7,362,347	---	2,145	786,026	519,081	8,669,599
Wahkon	212,894	---	5,546	---	164	---	164	9,615	433	223	42,694	271,569	819,690	---	293,031	---	1,384,290
Waite Park	8,855,517	874,758	67,960	4,466	315,677	12,977	333,120	184,632	108,764	22,080	182,915	10,629,746	5,077,643	7,589	---	1,796,215	17,511,193
Waldorf	70,231	---	---	---	54,625	---	54,625	25,706	---	245	6,665	157,472	---	---	---	---	157,472
Walker	1,393,297	63,988	18,765	55,104	173,997	---	229,101	241,588	14,293	16,866	67,257	2,045,155	---	---	300,000	425,210	2,770,365
Walnut Grove	210,873	93,099	670	---	246,325	12,812	259,137	57,112	949	6,982	80,346	709,168	---	2,800	3,000	29,561	744,529
Walters	26,074	---	672	---	35,439	---	35,439	13,929	---	11	6,332	82,457	---	---	---	---	82,457
Waltham	31,119	---	1,431	---	33,223	---	33,223	1,300	---	100	530	67,703	202,000	---	8,600	---	278,303
Wanamingo	668,533	64,744	14,101	---	207,847	---	207,847	86,670	2,073	4,430	46,109	1,094,507	---	---	---	164,885	1,259,392
Wanda	38,413	---	1,679	107,564	34,703	958	143,225	8,687	---	828	7,512	200,344	---	---	---	---	200,344
Warba	45,399	---	1,110	---	17,791	821	18,612	6,248	---	199	5,468	77,036	---	---	---	---	77,036
Warren	405,981	169,625	65,084	357,759	1,018,299	---	1,376,058	150,872	3,612	990	76,723	2,248,945	---	---	164,306	592	2,413,843
Warroad	977,868	36,051	16,427	56,430	881,270	32,262	969,962	1,450,693	21,069	43,120	883,233	4,398,423	---	10,372	355,000	96,000	4,859,795
Waseca	4,074,389	276,661	166,660	488,934	2,651,949	148,057	3,288,940	344,269	58,185	41,369	191,675	8,442,148	---	8,664	672,918	2,426,904	11,550,634
Watertown	1,817,596	221,819	91,122	24,646	233,756	23,238	281,640	357,704	5,969	5,329	183,866	2,965,045	147,000	3,750	10,500	285,000	3,411,295
Waterville	824,365	212,479	10,530	451,535	482,939	18,498	952,972	32,222	7,092	4,588	60,046	2,104,294	---	2,787	---	227,445	2,334,526
Watkins	607,381	132,565	7,662	42,831	269,671	---	312,502	363,202	2,356	23,211	161,867	1,610,746	4,742,049	---	---	4,939,418	11,292,213
Watson	71,952	177	1,575	---	59,624	---	59,624	9,907	30	2,137	7,427	152,829	---	---	---	---	152,829

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Waubun	110,402	947	2,262	---	106,414	---	106,414	17,195	---	506	16,533	254,259	---	---	---	20,285	274,544
Waverly	829,493	192,036	25,999	---	112,092	2,790	114,882	8,057	2,255	3,681	68,560	1,244,963	---	---	---	44,344	1,289,307
Wayzata	4,741,714	147,098	876,466	74,067	500,598	97,287	671,952	1,128,252	71,154	16,973	121,688	7,775,297	---	1,750	382,714	1,613,991	9,773,752
Welcome	479,562	27,171	11,086	---	259,323	1,014	260,337	42,802	1,818	22,114	102,855	947,745	---	---	---	22,394	970,139
Wells	748,711	61,160	27,129	63	1,138,772	1,244,081	2,382,916	465,176	10,974	18,750	222,099	3,936,915	---	862	99,996	22,028	4,059,801
Wendell	72,858	---	763	---	52,728	384	53,112	32,597	---	669	76,615	236,614	---	---	---	2,000	238,614
West Concord	399,083	28,583	4,286	---	283,156	53,557	336,713	115,094	4,859	2,320	64,188	955,126	---	---	---	---	955,126
West Saint Paul	12,359,452	398,142	481,658	155,889	1,308,077	418,767	1,882,733	668,193	140,612	(177,976)	171,121	15,923,935	1,561,498	16,287	586,013	621,729	18,709,462
West Union	9,226	3,346	1,000	---	6,797	---	6,797	1,100	---	37	---	21,506	---	---	---	---	21,506
Westbrook	251,884	17,141	5,472	30,591	258,731	9,090	298,412	63,559	3,037	106	66,457	706,068	---	7,500	47,000	11,250	771,818
Westport	4,190	6,352	270	---	6,008	---	6,008	---	---	20	109	16,949	---	---	---	---	16,949
Whalan	22,385	---	1,283	---	8,001	---	8,001	---	---	2	3,793	35,464	---	---	---	1,174	36,638
Wheaton	669,232	---	5,267	129,235	772,232	---	901,467	102,447	---	2,814	732,858	2,414,085	531,315	---	---	51,333	2,996,733
White Bear Lake	5,997,995	1,340,918	539,126	199,469	2,703,292	1,574,073	4,476,834	2,222,551	117,284	(74,110)	525,855	15,146,453	---	1,585,303	1,313,300	4,381,277	22,426,333
Wilder	24,890	---	105	4,256	18,429	---	22,685	---	196	78	5,272	53,226	---	---	---	---	53,226
Willernie	213,910	---	15,986	---	76,172	---	76,172	10,353	8,672	40	5,690	330,823	---	---	---	---	330,823
Williams	97,851	---	---	---	54,353	---	54,353	6,157	---	500	37,861	196,722	---	---	---	---	196,722
Willmar	4,551,582	1,660,246	542,406	163,503	6,832,924	159,269	7,155,696	967,523	153,774	(2,057,936)	3,275,442	16,248,733	1,910,000	52,168	661,000	4,746,838	23,618,739
Willow River	91,001	11,746	3,775	---	59,266	---	59,266	16,072	---	719	47,068	229,647	---	---	---	---	229,647
Wilmont	102,814	---	1,375	11,855	103,577	---	115,432	30,524	255	655	13,761	264,816	---	---	---	---	264,816
Wilton	12,013	---	3,815	---	7,762	---	7,762	---	---	987	2,881	27,458	---	---	---	---	27,458
Windom	1,535,474	491,526	115,682	496,504	1,808,854	10,874	2,316,232	709,111	24,090	6,136	137,029	5,335,280	3,288,498	---	463,514	230,005	9,317,297
Winger	79,489	19,071	3,720	7,443	38,727	---	46,170	17,078	---	377	7,405	173,310	30,400	---	---	---	203,710
Winnebago	618,848	64,285	12,428	---	568,764	38,171	606,935	187,101	7,741	9,333	146,806	1,653,477	---	30,598	132,295	10,537	1,826,907
Winona	7,213,180	210,542	174,982	380,851	9,809,408	44,039	10,234,298	1,428,223	168,112	4,270	435,930	19,869,537	---	---	365,264	1,092,562	21,327,363
Winsted	1,185,763	24,932	48,706	6,360	615,927	---	622,287	251,624	11,173	(9,817)	170,938	2,305,606	---	---	20,000	408,086	2,733,692
Winthrop	742,402	34,118	36,089	---	530,490	5,800	536,290	187,333	5,653	28,208	46,577	1,616,670	66,381	---	---	117,397	1,800,448
Winton	56,174	---	1,240	---	25,289	---	25,289	35,048	---	---	5,890	123,641	---	---	---	---	123,641
Wolf Lake	13,659	---	162	---	16,591	---	16,591	119,074	173	411	51,107	201,177	---	---	9,300	---	210,477
Wolverton	31,229	---	29	---	78,560	---	78,560	19,165	---	148	13,005	142,136	---	---	---	---	142,136

*Failed to meet reporting deadline.

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Wood Lake	120,468	458	2,780	16,275	120,924	1,000	138,199	43,575	1,320	1,020	6,004	313,824	---	500	---	6,200	320,524
Woodbury	28,608,787	13,718,325	4,239,677	154,649	3,831,318	925,402	4,911,369	4,176,968	342,947	(852,242)	552,358	55,698,189	23,468,171	48,172	2,311,446	12,708,941	94,234,919
Woodland	322,759	---	25,227	---	1,579	---	1,579	10,641	2,441	286	---	362,933	---	---	---	43,000	405,933
Woodstock*	32,273	---	725	---	50,895	---	50,895	5,806	---	25	5,420	95,144	---	---	---	---	95,144
Worthington	3,977,376	379,978	207,094	2,455,221	5,631,735	156,971	8,243,927	833,908	136,150	427,944	86,010	14,292,387	---	205,231	1,025,061	3,897,475	19,420,154
Wrenshall	90,984	---	1,245	---	60,184	---	60,184	34,932	---	1,694	3,794	192,833	---	---	---	---	192,833
Wright	26,122	---	2,050	5,314	21,260	250	26,824	37,783	---	193	4,918	97,890	---	---	---	349	98,239
Wykoff	88,087	---	2,948	---	131,940	---	131,940	38,837	---	487	5,089	267,388	---	---	---	---	267,388
Wyoming	4,070,748	517,120	199,725	56,947	549,348	---	606,295	65,124	42,145	16,905	113,122	5,631,184	106,135	27,278	---	9,458	5,774,055
Zemple	12,722	---	15	---	742	---	742	---	---	44	---	13,523	---	---	---	---	13,523
Zimmerman	1,459,769	26,478	59,390	---	808,363	5,215	813,578	176,253	19,080	28,770	90,860	2,674,178	---	1,591	84,431	57,060	2,817,260
Zumbro Falls	105,317	---	7,850	963,112	588,208	---	1,551,320	89,730	---	171	19,354	1,773,742	---	---	---	---	1,773,742
Zumbrota	1,680,892	213,087	54,669	---	779,366	174,488	953,854	294,938	21,354	17,242	317,959	3,553,995	---	1,685	62,541	1,149,049	4,767,270
State Total	**$2,441,400,971**	**$297,895,668**	**$171,044,917**	**$216,462,700**	**$835,646,326**	**$108,581,880**	**$1,160,690,906**	**$528,776,733**	**$35,926,274**	**($27,646,104)**	**$219,124,423**	**$4,827,213,788**	**$678,058,015**	**$22,545,509**	**$180,428,077**	**$649,225,313**	**$6,357,470,702**

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Ada	1,670	362,815	423,351	225,675	294,742	38,512	160,667	1,505,762	3,123,570	70,000	26,994	4,726,326	---	16,699	69,778	4,812,803
Adams	796	158,813	171,489	56,200	90,251	---	69,354	546,107	112,860	105,000	32,426	796,393	---	16,000	94,129	906,522
Adrian	1,218	218,236	228,167	219,449	203,768	9,020	788	879,428	110,148	244,624	143,180	1,377,380	---	30,550	190,640	1,598,570
Afton	2,926	387,089	538,922	307,687	10,874	---	1,375	1,245,947	1,082,086	120,000	137,557	2,585,590	---	---	525,000	3,110,590
Aitkin	2,130	343,889	735,085	366,276	711,567	125,975	50,892	2,333,684	469,163	1,100,686	136,519	4,040,052	---	---	1,463,719	5,503,771
Akeley	438	133,424	69,391	64,702	39,172	---	750	307,439	45,062	84,800	9,194	446,495	---	---	13,750	460,245
Albany	2,621	253,803	763,903	272,127	70,314	74,540	---	1,434,687	1,063,364	1,177,220	321,010	3,996,281	---	---	147,811	4,144,092
Albert Lea	17,951	1,684,862	5,592,068	2,206,692	3,129,911	443,697	113,727	13,170,957	8,501,482	1,429,483	333,284	23,435,206	---	1,131,720	601,259	25,168,185
Alberta	97	35,854	3,944	23,609	---	---	12,151	75,558	---	---	---	75,558	---	26,167	---	101,725
Albertville	7,211	808,790	972,893	403,811	353,316	261,318	---	2,800,128	1,040,402	805,700	315,036	4,961,266	---	402,790	697,254	6,061,310
Alden	653	152,611	90,344	62,783	22,570	---	7,979	336,287	25,528	82,000	14,501	458,316	---	---	1,033	459,349
Aldrich	44	5,371	1,999	6,762	646	---	1,581	16,359	---	---	---	16,359	---	---	---	16,359
Alexandria	13,045	2,156,129	3,183,278	1,880,213	1,480,294	1,193,094	925,636	10,818,644	8,559,977	1,974,872	759,939	22,113,432	---	30,782	476,568	22,620,782
Alpha	121	25,860	47,089	12,488	3,095	---	11,200	99,732	23,407	8,400	1,215	132,754	---	---	12,545	145,299
Altura	489	86,021	91,869	49,221	5,930	---	2,993	236,034	---	20,000	5,049	261,083	---	---	15,243	276,326
Alvarado	361	110,789	10,034	26,398	12,152	37,338	599	197,310	1,121,724	28,768	5,198	1,353,000	---	---	---	1,353,000
Amboy	535	78,929	156,372	63,829	5,361	---	2,146	306,637	6,665	---	---	313,302	---	64,000	94,490	471,792
Andover	31,692	2,194,490	4,299,120	2,164,878	1,994,403	408,210	199,112	11,260,213	6,248,289	1,689,000	1,267,811	20,465,313	1,900,000	4,242	1,349,633	23,719,188
Annandale	3,320	425,075	716,482	381,310	111,589	202,595	24,294	1,861,345	155,603	702,572	336,646	3,056,166	1,535,000	---	1,322,928	5,914,094
Anoka	17,283	1,320,765	4,991,140	1,494,363	1,627,401	476,407	138,164	10,048,240	13,294,922	450,000	492,654	24,285,816	---	750,000	840,000	25,875,816
Apple Valley	50,326	4,444,822	10,538,043	4,030,885	4,978,896	73,780	607	24,067,033	8,735,839	3,625,000	1,248,928	37,676,800	---	---	9,843,719	47,520,519
Appleton	1,384	250,859	545,292	344,099	1,082,433	17,444	472,858	2,712,985	514,800	1,103,804	221,321	4,552,910	---	---	25,000	4,577,910
Arco	76	21,915	9,627	28,233	314	---	6,239	66,328	---	---	---	66,328	---	---	---	66,328
Arden Hills	9,359	970,307	1,779,549	391,711	759,618	90,222	---	3,991,407	1,594,125	260,000	23,520	5,869,052	---	---	2,151,630	8,020,682
Argyle	644	179,945	57,239	175,649	25,629	48,552	---	487,014	118,618	56,000	90,023	751,655	---	19,137	36,145	806,937
Arlington	2,230	396,894	566,286	258,140	131,644	36,271	3,478	1,392,713	540,829	249,966	89,621	2,273,129	---	64,318	506,977	2,844,424
Ashby	450	57,990	273,898	28,420	25,787	21,726	1,689	409,510	66,730	119,586	66,542	662,368	---	4,338	2,883	669,589
Askov	359	77,793	59,368	22,608	23,578	3,203	---	186,550	176,296	---	---	362,846	---	58,648	---	421,494
Atwater	1,139	165,371	216,719	134,326	56,514	---	4,827	577,757	88,690	168,007	32,632	867,086	---	---	103,367	970,453
Audubon	536	206,108	131,781	68,789	1,902	137,531	49,269	595,380	27,314	459,495	101,960	1,184,149	---	42,922	---	1,227,071
Aurora	1,690	337,892	560,862	534,851	163,498	70,083	78,301	1,745,487	805,086	40,720	2,265	2,593,558	---	---	15,630	2,609,188
Austin	24,979	1,876,585	5,522,116	3,284,583	3,645,964	308,888	85,602	14,723,738	6,777,128	600,000	188,669	22,289,535	---	---	1,060,000	23,349,535
Avoca	142	27,085	7,416	10,383	4,066	---	23,335	72,285	---	14,000	4,825	91,110	---	---	---	91,110
Avon	1,422	299,376	467,538	129,694	62,777	75,019	---	1,034,404	70,197	167,255	205,150	1,477,006	---	---	1,059,000	2,536,006
Babbitt	1,501	538,526	697,149	283,824	333,070	21,216	10,633	1,884,418	773,718	1,570,797	135,044	4,363,977	---	---	382,725	4,746,702
Backus	245	56,568	170,698	45,060	7,921	11,463	16,474	308,184	2,863,592	4,004	8,984	3,184,764	---	---	---	3,184,764
Badger	374	102,218	41,344	39,333	16,462	207,276	1,306	407,939	27,435	12,891	11,465	459,730	---	---	---	459,730
Bagley	1,416	236,576	408,779	337,193	36,307	265,301	16,007	1,300,163	113,512	895,441	75,221	2,384,337	35,000	---	---	2,419,337
Balaton	635	91,497	169,209	197,784	139,554	125,943	91,360	815,347	53,284	152,787	149,866	1,171,284	15,530	---	83,661	1,270,475

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Barnesville	2,618	723,857	554,138	255,479	413,505	517,041	1,268	2,465,288	576,133	372,139	103,328	3,516,888	---	---	49,970	3,566,858
Barnum	612	194,332	57,213	60,228	30,397	---	9,072	351,242	70,133	---	---	421,375	509,157	---	11,016	941,548
Barrett	415	123,525	89,098	49,973	16,882	---	39,812	319,290	---	23,717	5,469	348,476	---	17,000	15,432	380,908
Barry	13	4,477	701	2,074	150	---	---	7,402	---	---	---	7,402	---	8,000	---	15,402
Battle Lake	887	140,827	258,662	112,209	56,492	309,783	29,469	907,442	431,960	52,000	5,845	1,397,247	---	---	23,000	1,420,247
Baudette	1,088	210,306	332,699	159,267	164,871	48,270	42,353	957,766	225,047	25,876	1,189	1,209,878	---	---	---	1,209,878
Baxter	7,747	1,047,308	1,863,858	926,218	553,710	853,244	41,709	5,286,047	196,280	2,543,333	720,419	8,746,079	---	295,382	1,846,620	10,888,081
Bayport	3,704	613,171	1,140,091	324,208	321,027	---	---	2,398,497	485,332	125,000	708,875	3,717,704	---	---	---	3,717,704
Beardsley	224	62,246	26,661	34,466	8,942	---	1,894	134,209	4,365	---	---	138,574	---	---	14,793	153,367
Beaver Bay	183	238,242	3,849	59,946	3,676	10,513	---	316,226	27,662	4,975	121	348,984	---	---	---	348,984
Beaver Creek	291	50,804	35,252	81,368	31,761	---	1,500	200,685	2,297	21,550	2,718	227,250	---	---	17,127	244,377
Becker	4,654	815,567	998,587	592,553	1,044,677	97,419	---	3,548,803	2,197,254	300,000	53,364	6,099,421	---	2,445,095	1,151,279	9,695,795
Bejou	94	19,595	437	7,974	532	---	9,147	37,685	---	---	---	37,685	---	---	---	37,685
Belgrade	733	174,178	205,786	157,056	20,353	2,957	14,278	574,608	393,871	190,800	84,457	1,243,736	---	---	24,196	1,267,932
Belle Plaine	6,684	1,037,082	1,336,358	782,194	316,705	71,138	110	3,543,587	2,015,925	1,425,443	239,678	7,224,633	---	---	1,250,384	8,475,017
Bellechester	173	13,465	11,188	15,918	3,721	---	20,264	64,556	---	---	---	64,556	853	---	---	65,409
Bellingham	163	54,206	45,717	18,438	2,839	---	46,685	167,885	19,477	---	---	187,362	---	5,000	---	192,362
Beltrami	107	22,782	20,437	8,070	3,896	---	2,925	58,110	6,346	---	---	64,456	---	---	---	64,456
Belview	375	83,155	47,879	83,776	20,910	---	---	235,720	51,250	45,628	4,615	337,213	---	---	---	337,213
Bemidji	13,646	1,471,265	5,077,118	1,872,806	1,328,431	202,284	109,917	10,061,821	2,563,370	1,118,109	1,075,641	14,818,941	1,052,281	479,820	347,548	16,698,590
Bena	116	23,299	3,668	4,100	9,122	---	9,111	49,300	---	---	---	49,300	---	---	---	49,300
Benson	3,184	589,623	1,024,563	603,715	623,657	247,560	230,908	3,320,026	802,704	60,000	10,305	4,193,035	---	---	628,828	4,821,863
Bertha	485	129,513	85,235	27,875	11,861	1,774	---	256,258	1,104,954	3,735,000	11,361	5,107,573	---	---	8,479	5,116,052
Bethel	465	137,919	86,287	54,197	3,476	---	5,333	287,212	76,842	40,000	17,141	421,195	---	330,000	4,646	755,841
Big Falls	235	77,201	22,307	89,515	31,759	26,911	2,933	250,626	46,861	---	---	297,487	---	400	621	298,508
Big Lake	10,402	619,949	1,696,721	503,835	435,874	395,294	1,263	3,652,936	1,153,092	4,337,492	1,071,838	10,215,358	3,270,000	6,217	4,117,152	17,608,727
Bigelow	239	37,028	29,541	35,991	688	---	25,802	129,050	2,267	10,063	10	141,390	---	---	---	141,390
Bigfork	451	139,095	168,304	75,357	5,820	42,981	26,356	457,913	---	74,048	4,643	536,604	---	---	46,187	582,791
Bingham Lake	124	27,678	3,199	22,934	11,681	186	5,248	70,926	11,970	---	---	82,896	---	17,516	---	100,412
Birchwood	893	90,079	119,000	178,496	31,389	---	12,172	431,136	18,478	44,897	8,793	503,304	---	---	73,759	577,063
Bird Island	1,013	181,967	247,666	145,529	63,844	68,228	20,790	728,024	143,275	264,651	27,011	1,162,961	---	30,100	19,974	1,213,035
Biscay	107	21,229	647	3,690	1,613	---	1,945	29,124	---	---	---	29,124	---	---	9,000	38,124
Biwabik	1,005	682,975	387,920	301,469	70,609	2,502	---	1,445,475	296,573	651,633	43,746	2,437,427	---	89,414	946,442	3,473,283
Blackduck	800	154,153	199,193	129,142	52,054	59,627	4,536	598,705	21,087	109,967	41,296	771,055	---	---	9,324	780,379
Blaine	62,018	4,356,742	11,547,085	7,052,728	1,566,481	826,711	383,945	25,733,692	5,396,361	3,085,000	1,098,328	35,313,381	---	---	2,010,202	37,323,583
Blomkest	160	27,542	65,747	8,448	21,869	---	9,408	133,014	---	---	---	133,014	---	---	7,000	140,014
Blooming Prairie	1,979	290,415	421,515	280,854	207,339	12,461	5,114	1,217,698	535,062	164,357	39,373	1,956,490	---	34,000	464,452	2,454,942
Bloomington	85,935	6,299,257	29,914,753	10,007,731	8,445,846	32,112,991	8,454,102	95,234,680	27,143,505	29,310,000	3,618,090	155,306,275	---	1,583,733	41,414,566	198,304,574
Blue Earth	3,322	408,654	737,904	743,196	418,608	107,280	220,483	2,636,125	2,004,903	1,525,764	316,936	6,483,728	---	86,903	71,300	6,641,931

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Bluffton	209	52,029	21,309	19,529	16,399	---	365	109,631	17,109	7,791	3,549	138,080	---	2,000	---	140,080
Bock	104	28,682	---	13,798	100	---	2,570	45,150	---	---	---	45,150	---	---	15,000	60,150
Borup	114	10,015	9,840	6,245	2,734	---	---	28,834	---	---	---	28,834	---	---	---	28,834
Bovey	823	170,798	275,352	210,112	65,369	105,211	---	826,842	---	120,908	83,149	1,030,899	---	---	---	1,030,899
Bowlus	287	42,338	51,821	8,831	8,324	11,299	24,740	147,353	---	---	---	147,353	---	---	---	147,353
Boy River	49	4,925	192	3,956	---	---	66	9,139	---	---	---	9,139	---	---	1,478	10,617
Boyd	166	78,654	45,521	13,597	2,241	17,368	77,858	235,239	24,609	---	---	259,848	---	---	---	259,848
Braham	1,817	361,379	436,541	274,971	13,485	72,065	---	1,158,441	1,186,211	74,587	48,671	2,467,910	---	---	86,911	2,554,821
Brainerd	13,662	1,881,818	4,900,809	1,168,321	1,096,585	1,519,596	1,867,117	12,434,246	3,387,507	2,190,263	461,649	18,473,665	---	---	1,308,001	19,781,666
Brandon	494	156,583	59,441	95,664	3,039	43,560	6,551	364,838	25,949	196,533	52,100	639,420	---	25,000	9,529	673,949
Breckenridge	3,369	364,116	826,669	662,100	322,074	360,668	148,195	2,683,822	762,103	516,952	78,074	4,040,951	---	---	136,545	4,177,496
Breezy Point	2,406	380,220	678,788	295,734	4,665	600	18,551	1,378,558	77,769	1,649,183	184,602	3,290,112	---	---	319,013	3,609,125
Brewster	478	36,010	72,436	76,436	10,012	---	144,114	339,008	314,564	60,000	34,454	748,026	---	884	---	748,910
Bricelyn	358	66,720	64,450	64,283	5,515	---	4,409	205,377	207,992	8,000	8,453	429,822	---	22,000	---	451,822
Brook Park	131	37,097	41,403	6,419	904	---	---	85,823	7,675	---	---	93,498	---	113	---	93,611
Brooklyn Center	30,426	2,567,780	9,117,541	2,382,215	2,481,763	3,076,454	627,720	20,253,473	8,640,814	2,655,000	877,746	32,427,033	---	---	4,660,459	37,087,492
Brooklyn Park	77,989	4,512,978	24,064,992	5,205,315	9,024,831	10,135,079	---	52,943,195	4,453,422	14,756,576	1,070,534	73,223,727	---	350,000	3,721,291	77,295,018
Brooks	141	18,035	3,614	4,397	10,271	4,843	13,141	54,301	12,200	---	---	66,501	---	---	---	66,501
Brookston	138	8,379	5,239	14,954	9,100	---	---	37,672	3,191	---	---	40,863	---	---	---	40,863
Brooten	748	125,031	91,572	126,712	47,404	150,000	14,061	554,780	399,802	115,600	29,279	1,099,461	---	---	---	1,099,461
Browerville	784	120,842	95,624	202,726	12,970	---	---	432,162	57,723	56,840	25,788	572,513	---	---	---	572,513
Browns Valley	590	257,759	200,888	94,219	89,638	---	---	642,504	10,991	19,220	4,614	677,329	---	---	2,614	679,943
Brownsdale	683	66,046	88,773	35,418	32,320	---	6,049	228,606	225,872	132,000	52,342	638,820	---	---	---	638,820
Brownsville	462	44,641	29,515	75,253	20,986	28,703	381	199,479	25,088	51,722	4,896	281,185	---	5,184	---	286,369
Brownton	736	168,076	265,187	99,381	68,099	---	45,476	646,219	79,296	166,910	50,788	943,213	---	---	40,951	984,164
Bruno	95	18,589	---	8,488	1,108	---	7,525	35,710	45,910	---	---	81,620	---	---	---	81,620
Buckman	279	35,243	1,609	19,320	6,073	---	24,237	86,482	---	10,000	1,487	97,969	---	---	---	97,969
Buffalo	15,812	954,813	2,700,785	1,213,829	1,619,712	220,628	1,082,321	7,792,088	4,121,211	2,463,978	1,118,624	15,495,901	---	---	494,648	15,990,549
Buffalo Lake	702	156,749	190,801	155,469	13,923	45,515	---	562,457	258,558	1,011,731	85,320	1,918,066	---	1,504,885	285,635	3,708,586
Buhl	1,002	218,142	148,171	217,045	107,448	32,914	46,774	770,494	268,633	59,448	16,585	1,115,160	---	---	1,119,658	2,234,818
Burnsville	61,300	4,513,189	18,659,797	3,544,989	3,882,914	756,882	966,796	32,324,567	11,416,866	4,584,460	1,744,481	50,070,374	949,748	745,000	4,633,212	56,398,334
Burtrum	143	13,915	10,524	14,282	2,162	---	---	40,883	11,506	---	---	52,389	---	---	---	52,389
Butterfield	584	106,058	59,941	85,269	24,599	11,216	971	288,054	48,898	345,104	24,892	706,948	---	---	30,000	736,948
Byron	5,137	251,401	580,771	370,666	173,946	263,685	---	1,640,469	4,279,803	933,000	259,334	7,112,606	---	---	71,909	7,184,515
Caledonia	2,839	258,846	824,264	341,966	224,936	29,418	4,148	1,683,578	318,184	132,884	25,281	2,159,927	---	---	---	2,159,927
Callaway	236	80,693	62,261	50,534	17,995	---	14,215	225,698	26,877	165,000	13,041	430,616	---	194,265	421,254	1,046,135
Calumet	372	105,185	277,686	157,793	42,560	---	135	583,359	5,573	17,587	1,858	608,377	---	---	---	608,377
Cambridge	8,273	926,449	2,087,716	1,432,953	328,998	803,178	95,110	5,674,404	704,028	1,554,398	241,412	8,174,242	---	1,215,002	1,863,055	11,252,299
Campbell	155	28,546	45,149	10,881	23,832	---	4,266	112,674	30,987	---	---	143,661	---	---	---	143,661

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Canby	1,759	451,060	296,135	293,722	200,350	541,077	164,095	1,946,439	163,252	208,514	91,753	2,409,958	---	---	34,941	2,444,899
Cannon Falls	4,101	719,780	1,054,651	660,860	750,262	129,226	48,235	3,363,014	3,977,187	2,660,622	207,073	10,207,896	---	30,768	610,921	10,849,585
Canton	345	115,501	50,198	101,088	17,961	5,813	---	290,561	---	40,827	810	332,198	---	---	1,040	333,238
Carlos	501	109,790	87,604	22,266	2,389	---	---	222,049	85,004	70,000	15,323	392,376	---	---	18,390	410,766
Carlton	851	141,633	110,569	124,257	79,439	10,475	50,957	517,330	161,636	28,000	4,838	711,804	---	---	87,003	798,807
Carver	4,082	581,943	508,381	375,567	289,177	---	4,313	1,759,381	3,482,104	280,000	167,666	5,689,151	---	35,631	540,048	6,264,830
Cass Lake	766	148,576	336,509	153,483	42,721	12,386	31,881	725,556	141,922	85,000	3,132	955,610	---	86,969	54,058	1,096,637
Cedar Mills	43	15,729	449	2,042	---	---	---	18,220	---	---	---	18,220	---	---	---	18,220
Center City	616	109,602	168,841	122,300	4,747	999	---	406,489	101,651	20,611	111,105	639,856	---	15,151	---	655,007
Centerville	3,953	440,344	1,051,591	346,880	95,700	2,038	12,059	1,948,612	1,265,936	1,229,981	248,494	4,693,023	---	---	252,203	4,945,226
Ceylon	353	106,894	22,521	61,219	521	---	24,478	215,633	12,798	8,800	528	237,759	---	---	---	237,759
Champlin	23,499	1,396,741	4,504,931	3,514,463	1,217,167	1,095,782	164,006	11,893,090	1,966,467	905,000	436,216	15,200,773	---	---	2,826,085	18,026,858
Chandler	265	49,464	41,382	149,912	6,759	18,830	10,876	277,223	35,573	---	---	312,796	---	5,007	4,500	322,303
Chanhassen	24,155	2,382,927	3,179,446	10,628,140	2,308,338	108,417	---	18,607,268	3,271,793	1,590,000	599,487	24,068,548	---	43,988	1,935,586	26,048,122
Chaska	24,811	3,939,718	4,411,566	5,321,197	1,572,539	1,460,259	10,806	16,716,085	4,075,585	5,427,273	1,509,711	27,728,654	5,210,000	620,945	6,165,214	39,724,813
Chatfield	2,807	461,165	829,400	456,809	480,716	155,690	---	2,383,780	219,245	2,262,250	218,043	5,083,318	---	---	540,018	5,623,336
Chickamaw Beach	113	6,524	12,558	7,175	---	250	---	26,507	---	---	---	26,507	---	---	15,000	41,507
Chisago City	5,000	381,575	792,724	388,261	396,037	147,857	7,169	2,113,623	528,362	360,000	253,790	3,255,775	---	---	50,500	3,306,275
Chisholm	5,036	744,929	1,592,099	726,169	515,564	145,996	656,714	4,381,471	2,176,059	199,317	82,813	6,839,660	---	594,914	---	7,434,574
Chokio	385	57,626	34,614	72,136	2,608	1,206	---	168,190	12,341	20,000	7,135	207,666	---	---	10,000	217,666
Circle Pines	5,014	397,343	1,077,735	162,477	332,793	18,125	95,967	2,084,440	229,707	960,000	251,243	3,525,390	1,445,000	13,289	787,572	5,771,251
Clara City	1,325	280,216	240,738	234,516	118,891	117,906	5,107	997,374	184,625	176,716	61,991	1,420,706	---	8,695	173,386	1,602,787
Claremont	547	104,388	103,586	93,686	28,074	465	---	330,199	80,101	25,000	25,260	460,560	---	68,493	18,520	547,573
Clarissa	670	119,891	59,816	104,776	14,722	10,165	3,555	312,925	163,965	---	---	476,890	---	---	112,072	588,962
Clarkfield	833	304,748	142,751	203,716	130,369	18,552	---	800,136	221,824	185,000	43,820	1,250,780	2,385	---	76,931	1,330,096
Clarks Grove	699	147,045	40,988	57,587	16,723	---	---	262,343	68,298	---	---	330,641	---	---	10,000	340,641
Clear Lake	572	96,796	180,855	94,511	18,297	3,052	15,056	408,567	330,038	76,038	7,945	822,588	---	---	72,296	894,884
Clearbrook	525	131,056	121,611	113,259	93,489	---	---	459,415	19,810	108,951	20,403	608,579	---	1,559	---	610,138
Clearwater	1,775	266,202	432,863	166,767	85,950	22,011	21,339	995,132	139,830	245,000	52,919	1,432,881	670,000	26,298	158,970	2,288,149
Clements	149	26,399	32,590	19,129	3,174	---	9,341	90,633	3,380	---	---	94,013	---	---	---	94,013
Cleveland	725	94,071	177,505	161,240	1,930	4,340	---	439,086	97,408	13,006	6,243	555,743	---	---	37,006	592,749
Climax	267	36,111	36,298	37,059	11,546	140	869	122,023	4,236	8,292	4,451	139,002	---	---	12,743	151,745
Clinton	435	66,040	72,950	83,252	3,363	---	18,093	243,698	---	7,858	8,175	259,731	---	---	---	259,731
Clitherall	111	31,438	396	4,872	743	---	646	38,095	3,609	---	---	41,704	---	---	---	41,704
Clontarf	155	38,149	6,224	15,701	---	---	22,219	82,293	---	---	721	83,014	---	10,266	---	93,280
Cloquet	12,180	861,386	2,273,246	1,156,517	1,008,710	338,436	12,173	5,650,468	1,270,449	255,000	97,593	7,273,510	---	---	986,514	8,260,024
Coates	147	24,616	15,048	6,324	6,770	---	---	52,758	---	---	---	52,758	---	---	---	52,758
Cobden	34	3,538	943	4,446	1,517	---	1,035	11,479	---	---	---	11,479	---	---	---	11,479
Cohasset	2,762	628,416	247,975	378,668	159,769	12,982	25,510	1,453,320	706,964	---	---	2,160,284	---	341,536	2,883,943	5,385,763

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Cokato	2,742	251,172	534,066	387,077	327,824	375,516	1,326	1,876,981	230,137	90,000	66,149	2,263,267	815,000	---	319,912	3,398,179
Cold Spring	4,063	322,139	1,168,252	411,705	135,667	115,686	4,157	2,157,606	260,365	1,240,000	191,062	3,849,033	---	---	23,354	3,872,387
Coleraine	1,989	159,924	321,660	293,991	184,182	112,218	203,013	1,274,988	461,849	287,129	131,840	2,155,806	---	---	232,046	2,387,852
Cologne	1,587	286,245	242,213	339,536	111,517	---	3,110	982,621	83,164	165,000	405,440	1,636,225	---	4,618	---	1,640,843
Columbia Heights	19,758	1,763,620	5,375,017	1,495,512	2,256,113	1,199,194	120,011	12,209,467	1,587,720	1,559,730	833,890	16,190,807	---	113,569	---	16,304,376
Columbus	3,960	559,741	509,562	532,082	103,454	16,178	14,700	1,735,717	137,447	2,009,000	692,648	4,574,812	---	---	1,625,101	6,199,913
Comfrey	371	111,880	129,371	78,094	44,667	119,335	20,415	503,762	312,197	11,161	23,285	850,405	---	---	30,800	881,205
Comstock	94	16,588	553	8,112	1,500	---	395	27,148	4,700	---	---	31,848	---	---	---	31,848
Conger	146	34,884	13,186	11,954	7,310	---	18,820	86,154	31,326	---	---	117,480	---	2,840	---	120,320
Cook	570	146,134	241,197	149,939	90,519	---	118,705	746,494	1,126,860	30,450	17,360	1,921,164	---	---	174,622	2,095,786
Coon Rapids	62,684	3,792,397	14,107,773	4,851,567	4,016,826	3,098,163	1,530,448	31,397,174	6,281,796	1,725,000	776,877	40,180,847	---	749,469	1,936,848	42,867,164
Corcoran	5,471	749,029	1,304,719	963,333	73,133	---	68,217	3,158,431	3,675,564	344,454	113,497	7,291,946	---	---	4,360	7,296,306
Correll	32	13,584	1,245	3,283	---	---	4,028	22,140	---	---	---	22,140	---	---	---	22,140
Cosmos	464	135,293	104,356	86,459	52,919	---	37,180	416,207	364,661	28,000	17,057	825,925	---	20,000	34,408	880,333
Cottage Grove	35,403	2,178,581	6,850,347	4,128,510	3,958,784	673,697	359,624	18,149,543	12,274,561	1,503,953	1,026,089	32,954,146	1,020,000	---	638,374	34,612,520
Cottonwood	1,203	205,652	224,454	259,003	54,335	416,860	8,027	1,168,331	214,790	157,000	119,326	1,659,447	---	---	208,607	1,868,054
Courtland	617	69,803	38,517	90,268	9,902	---	9,571	218,061	661,284	75,300	14,824	969,469	---	---	37,036	1,006,505
Cromwell	239	152,629	193,366	9,203	17,430	66,813	---	439,441	38,962	27,776	3,777	509,956	---	---	---	509,956
Crookston	7,964	1,044,235	2,593,051	810,706	1,651,921	364,203	353,383	6,817,499	5,557,598	102,724	8,848	12,486,669	---	---	---	12,486,669
Crosby	2,392	445,357	945,661	419,474	876,034	317,449	198,283	3,202,258	333,565	475,424	171,898	4,183,145	---	380,867	392,480	4,956,492
Crosslake	2,192	820,755	651,121	454,020	416,415	22,145	35,880	2,400,336	923,787	617,318	76,779	4,018,220	---	---	213,597	4,231,817
Crystal	22,645	2,158,164	6,284,964	1,311,719	2,029,179	920,255	25,064	12,729,345	7,327,877	1,272,293	564,181	21,893,696	---	---	845,756	22,739,452
Currie	231	76,056	31,552	78,574	2,595	---	14,974	203,751	14,640	2,583	673	221,647	---	10,000	39,972	271,619
Cuyuna	337	27,654	108,229	33,313	58,808	---	---	228,004	---	---	---	228,004	---	---	---	228,004
Cyrus	291	88,580	44,861	39,373	4,171	---	---	176,985	19,478	---	---	196,463	---	14,950	---	211,413
Dakota	313	54,418	26,370	19,910	1,254	---	---	101,952	---	203,800	6,943	312,695	---	---	---	312,695
Dalton	249	47,871	45,985	57,046	6,107	---	1,084	158,093	15,817	---	---	173,910	---	---	7,503	181,413
Danube	483	67,521	119,568	153,125	1,930	---	76,022	418,166	18,384	78,000	4,876	519,426	---	---	33,000	552,426
Danvers	95	38,224	37,290	29,221	75	---	---	104,810	---	---	---	104,810	---	---	---	104,810
Darfur	105	30,595	34,216	7,892	3,704	---	10,780	87,187	14,277	5,000	7,636	114,100	---	---	10,786	124,886
Darwin	348	39,210	7,979	14,389	9,004	---	23,083	93,665	656	---	---	94,321	---	---	---	94,321
Dassel	1,462	184,907	316,169	271,066	149,647	---	---	921,789	1,074,631	173,327	68,549	2,238,296	---	---	252,689	2,490,985
Dawson	1,506	324,755	387,425	343,925	246,431	37,394	27,063	1,366,993	933,567	233,146	150,328	2,684,034	---	---	5,312	2,689,346
Dayton	4,860	682,005	972,407	426,738	130,094	7,938	60,134	2,279,316	836,345	2,144,332	1,430,652	6,690,645	---	---	1,764,649	8,455,294
De Graff	126	36,917	7,272	6,035	46,836	---	14,213	111,273	---	485	9,397	121,155	---	---	---	121,155
Deephaven	3,677	670,327	1,446,132	453,684	68,083	---	---	2,638,226	356,957	---	---	2,995,183	---	---	---	2,995,183
Deer Creek	324	40,484	62,328	23,744	27,121	---	16,514	170,191	55,480	10,936	3,171	239,778	---	---	16,217	255,995
Deer River	946	189,802	542,503	206,662	38,867	12,485	11,370	1,001,689	269,402	187,901	26,066	1,485,058	---	---	---	1,485,058
Deerwood	540	144,405	324,227	145,956	20,540	16,222	31,574	682,924	93,067	36,595	11,198	823,784	---	---	28,379	852,163

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Delano	5,638	727,692	673,727	502,685	766,112	191,802	---	2,862,018	6,680,748	565,000	475,021	10,582,787	---	---	1,499,879	12,082,666
Delavan	169	52,050	30,962	30,112	921	---	11,681	125,726	21,294	---	---	147,020	---	35,000	---	182,020
Delhi	67	12,371	5,025	8,070	---	---	4,098	29,564	229	2,459	2,811	35,063	---	---	---	35,063
Dellwood	1,081	109,917	165,819	60,077	---	275	24,867	360,955	676,365	---	5,102	1,042,422	---	---	---	1,042,422
Denham	37	5,570	1,932	11,905	---	---	100	19,507	---	---	---	19,507	---	---	---	19,507
Dennison	216	51,375	7,571	19,188	---	---	---	78,134	633	55,000	15,090	148,857	---	---	---	148,857
Dent	193	52,382	67,708	10,532	24,841	---	648	156,111	81,660	8,423	20,317	266,511	---	20,000	5,000	291,511
Detroit Lakes	8,851	748,695	1,985,917	1,964,270	1,078,325	657,633	226,773	6,661,613	3,312,296	2,618,871	908,231	13,501,011	---	11,361	1,653,667	15,166,039
Dexter	342	48,889	31,322	48,341	1,970	15,247	8,239	154,008	37,100	35,400	9,615	236,123	---	---	---	236,123
Dilworth	4,170	520,691	820,698	564,718	136,143	34,649	---	2,076,899	655,883	1,175,000	512,349	4,420,131	---	---	362,373	4,782,504
Dodge Center	2,713	386,054	358,418	353,095	315,077	25,831	60,481	1,498,956	198,572	1,084,455	139,970	2,921,953	---	---	251,396	3,173,349
Donaldson	44	9,625	1,653	10,027	1,706	---	5,431	28,442	---	---	---	28,442	---	---	---	28,442
Donnelly	234	33,287	31,553	18,546	3,225	---	---	86,611	9,170	25,000	16,010	136,791	---	---	5,730	142,521
Doran	49	6,684	1,841	8,963	5,942	---	8,548	31,978	---	---	---	31,978	---	---	---	31,978
Dover	758	62,157	63,686	47,207	37,097	---	25,212	235,359	348,199	32,916	20,635	637,109	---	---	28,694	665,803
Dovray	57	9,889	17,860	5,755	5,036	170	6,998	45,708	429	4,986	881	52,004	---	---	2,232	54,236
Duluth	86,139	22,263,277	35,035,481	12,715,553	9,157,572	20,214,453	---	99,386,336	24,411,208	8,655,000	5,249,799	137,702,343	---	177,628	13,177,543	151,057,514
Dumont	93	27,450	24,581	34,962	2,590	---	---	89,583	1,500	---	---	91,083	---	---	---	91,083
Dundas	1,423	254,276	341,150	227,124	79,998	186,150	---	1,088,698	173,958	160,000	55,826	1,478,482	---	261,058	23,131	1,762,671
Dundee*	68	35,975	1,903	2,744	3,640	---	5,056	49,318	1,507,535	---	576	1,557,429	---	---	---	1,557,429
Dunnell	163	63,472	41,448	26,891	831	4,055	2,537	139,234	1,882	---	---	141,116	---	---	---	141,116
Eagan	66,301	6,052,119	14,579,373	4,032,903	4,812,422	322,309	225	29,799,351	20,819,940	910,000	421,138	51,950,429	---	1,275,568	7,398,916	60,624,913
Eagle Bend	521	85,527	154,061	104,080	19,653	61,434	---	424,755	71,671	430,000	95,211	1,021,637	---	---	34,740	1,056,377
Eagle Lake	2,609	428,367	275,281	131,705	43,818	123,250	133,602	1,136,023	190,938	208,198	154,702	1,689,861	---	---	296,821	1,986,682
East Bethel	11,588	1,200,466	1,759,364	762,351	373,701	113,534	129,741	4,339,157	5,555,173	373,000	1,301,026	11,568,356	1,255,000	81,540	555,000	13,459,896
East Grand Forks	8,640	989,127	3,587,828	1,390,821	2,061,574	138,960	670,923	8,839,233	2,126,674	999,000	507,482	12,472,389	---	45,000	1,039,216	13,556,605
East Gull Lake	993	173,274	58,182	84,008	100	---	3,165	318,729	181,675	147,600	111,424	759,428	---	---	4,309	763,737
Easton	196	31,714	66,494	74,187	5,985	---	---	178,380	11,892	---	---	190,272	---	---	---	190,272
Echo	269	70,462	55,293	74,964	560	24,255	14,425	239,959	20,084	25,000	9,775	294,818	---	---	---	294,818
Eden Prairie	62,729	5,348,653	17,997,214	5,567,154	9,942,958	3,946,651	124,584	42,927,214	13,946,660	3,182,019	1,497,127	61,553,020	1,730,000	---	3,389,680	66,672,700
Eden Valley	1,050	234,410	293,837	698,987	62,177	154,870	4,455	1,448,736	1,267,693	100,695	82,188	2,899,312	---	---	69,008	2,968,320
Edgerton	1,156	182,475	175,251	227,929	147,361	56	---	733,072	607,659	---	---	1,340,731	---	---	---	1,340,731
Edina	49,216	5,968,345	15,427,887	7,018,614	3,915,568	1,383,211	431,735	34,145,360	10,690,207	14,531,375	2,270,259	61,637,201	---	881,193	2,457,864	64,976,258
Effie	121	29,353	573	6,439	7,830	---	1,345	45,540	1,637	---	---	47,177	---	---	---	47,177
Eitzen	243	58,871	11,006	26,482	8,677	---	---	105,036	59,943	14,617	3,383	182,979	---	---	56,338	239,317
Elba	149	7,627	14,605	228,452	1,860	---	3,362	255,906	---	30,000	2,023	287,929	---	---	---	287,929
Elbow Lake	1,169	330,902	215,958	136,740	139,749	61,201	354,605	1,239,155	82,719	446,709	99,429	1,868,012	---	35,000	156,192	2,059,204
Elgin	1,088	187,515	239,071	195,822	61,902	33,453	10,230	727,993	107,961	172,377	19,261	1,027,592	17,635	---	4,102	1,049,329
Elizabeth	173	49,439	32,115	21,440	3,099	---	439	106,532	435	14,836	1,890	123,693	---	---	7,308	131,001

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Elk River	23,370	2,956,500	5,663,596	2,733,331	2,652,817	1,742,025	66,681	15,814,950	5,243,189	2,194,000	1,283,367	24,535,506	1,540,000	---	4,892,027	30,967,533
Elko New Market	4,390	650,569	666,551	298,963	99,027	31,450	---	1,746,560	835,315	444,943	121,449	3,148,267	---	---	639,059	3,787,326
Elkton	140	16,788	5,821	7,015	12,793	---	4,258	46,675	---	---	---	46,675	---	10,000	2,000	58,675
Ellendale	677	217,868	114,889	54,076	8,386	5,338	41,980	442,537	50,026	16,049	12,771	521,383	---	---	15,719	537,102
Ellsworth	465	126,396	113,773	65,432	4,006	---	---	309,607	28,536	7,300	219	345,662	---	---	---	345,662
Elmdale	113	2,693	4,272	7,707	8,861	---	7,572	31,105	---	---	---	31,105	---	---	---	31,105
Elmore	656	185,503	160,608	81,850	41,177	6,868	3,534	479,540	81,419	26,721	18,665	606,345	---	41,820	---	648,165
Elrosa	217	14,997	35,742	27,431	15,547	7,103	2,032	102,852	---	---	---	102,852	---	---	---	102,852
Ely	3,477	637,939	1,010,867	1,144,276	488,352	252,608	306,809	3,840,851	1,275,528	462,747	62,412	5,641,538	---	---	510,000	6,151,538
Elysian	673	187,587	155,681	151,608	35,405	63,879	20,677	614,837	85,535	133,969	50,992	885,333	---	---	33,425	918,758
Emily	831	283,184	123,493	173,407	26,656	400	128,437	735,577	271,849	90,000	39,465	1,136,891	430,000	---	78,851	1,645,742
Emmons	393	211,478	10,877	34,827	---	---	---	257,182	108,648	---	---	365,830	---	---	---	365,830
Erhard	144	27,173	5,337	8,171	3,385	---	5,450	49,516	4,515	6,000	578	60,609	---	---	---	60,609
Erskine	501	115,440	65,076	100,300	26,884	26,046	---	333,746	1,176,359	112,137	6,083	1,628,325	---	17,698	107,517	1,753,540
Evan	76	6,074	2,057	13,818	1,715	---	---	23,664	---	---	---	23,664	---	1,000	---	24,664
Evansville	613	74,538	62,404	66,831	3,376	18,022	11,900	237,071	290,683	143,735	102,533	774,022	---	65,122	210,213	1,049,357
Eveleth	3,704	601,570	1,531,675	1,088,816	654,427	176,224	469,266	4,521,978	1,209,163	101,273	73,050	5,905,464	---	90,780	113,214	6,109,458
Excelsior	2,284	570,353	868,393	223,299	177,225	112,051	19,794	1,971,115	233,955	85,555	32,084	2,322,709	---	---	385,000	2,707,709
Eyota	2,038	184,147	466,766	113,283	67,932	57,065	1,910	891,103	632,902	494,286	50,072	2,068,363	---	---	258,028	2,326,391
Fairfax	1,206	254,005	303,505	251,073	175,745	5,246	88,960	1,078,534	439,257	52,000	151,589	1,721,380	---	---	199,508	1,920,888
Fairmont	10,494	1,134,686	2,981,980	1,449,200	1,346,136	257,168	806,779	7,975,949	7,154,438	1,410,000	609,149	17,149,536	---	---	694,289	17,843,825
Falcon Heights	5,445	580,783	807,412	293,318	179,299	7,551	115,237	1,983,600	1,614,042	65,000	52,336	3,714,978	---	---	90,418	3,805,396
Faribault	23,477	2,328,218	4,994,589	2,107,509	3,318,552	2,168,682	255,568	15,173,118	6,348,393	1,351,250	818,122	23,690,883	---	---	2,763,506	26,454,389
Farmington	22,051	1,686,263	5,086,715	1,740,408	1,530,238	81,508	105,233	10,230,365	1,290,875	7,394,424	1,379,551	20,295,215	---	85,000	6,203,114	26,583,329
Farwell	52	12,480	1,920	5,119	2,097	---	10,016	31,632	---	---	---	31,632	---	---	---	31,632
Federal Dam	108	24,138	2,100	11,953	3,319	---	---	41,510	---	3,456	2,882	47,848	---	---	163	48,011
Felton	177	44,107	11,396	13,796	9,272	---	8,088	86,659	7,742	---	---	94,401	---	---	---	94,401
Fergus Falls	13,295	1,576,177	3,280,824	1,841,009	2,343,831	940,735	312,613	10,295,189	4,561,146	3,337,074	565,320	18,758,729	---	18,155	3,804,656	22,581,540
Fertile	847	66,938	86,029	109,912	65,785	198,469	188,089	715,222	1,594,455	8,144	35,532	2,353,353	---	181,743	42,200	2,577,296
Fifty Lakes	397	182,301	52,686	169,881	---	---	---	404,868	10,740	51,773	12,341	479,722	---	---	---	479,722
Finlayson	311	84,351	92,161	44,994	2,344	---	4,000	227,850	---	36,878	6,441	271,169	---	---	---	271,169
Fisher	433	65,622	62,240	119,350	---	5,361	12,306	264,879	10,304	40,639	6,426	322,248	---	---	---	322,248
Flensburg	224	22,454	17,766	35,157	---	---	5,067	80,444	---	---	---	80,444	---	---	---	80,444
Floodwood	535	121,142	336,468	71,938	32,914	5,693	54,026	622,181	48,849	231,627	7,169	909,826	---	---	---	909,826
Florence	42	10,806	500	4,143	1,625	---	3,817	20,891	---	5,073	1,027	26,991	---	---	---	26,991
Foley	2,690	477,820	521,359	245,247	127,879	14,055	---	1,386,360	88,938	488,909	281,150	2,245,357	---	---	216,960	2,462,317
Forada	168	41,428	126,879	22,986	---	---	3,217	194,510	47,200	56,970	14,285	312,965	---	---	26,000	338,965
Forest Lake	19,056	1,263,039	4,942,432	1,611,394	389,150	1,080,042	69,469	9,355,526	3,168,008	659,464	883,940	14,066,938	---	33,692	21,774,026	35,874,656
Foreston	526	122,205	37,632	52,950	934	---	15,314	229,035	500	20,000	22,572	272,107	---	---	---	272,107

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Fort Ripley	69	7,634	970	9,656	1,408	---	3,333	23,001	4,800	---	---	27,801	---	---	1,200	29,001
Fosston	1,521	134,389	288,617	175,029	372,671	1,541,602	479,174	2,991,482	124,603	381,795	171,435	3,669,315	---	---	156,513	3,825,828
Fountain	413	58,216	62,231	43,324	7,270	13,093	14,839	198,973	49,949	---	---	248,922	---	---	54,020	302,942
Foxhome	119	12,300	2,405	17,275	9,070	---	50	41,100	---	---	---	41,100	---	---	---	41,100
Franklin	496	111,276	116,555	95,550	24,076	497	25,289	373,243	2,218,687	81,947	66,177	2,740,054	---	---	---	2,740,054
Frazee	1,390	258,299	354,481	100,142	59,579	25,263	67,184	864,948	440,798	228,000	65,129	1,598,875	---	50,000	477,378	2,126,253
Freeborn	291	79,950	34,176	28,538	1,725	---	9,994	154,383	7,119	46,280	3,729	211,511	---	---	5,715	217,226
Freeport	665	132,791	127,132	159,870	7,116	9,102	---	436,011	32,335	356,000	168,853	993,199	---	---	16,954	1,010,153
Fridley	27,865	2,628,897	7,131,915	3,544,790	1,556,543	2,013,315	351,513	17,226,973	3,262,402	980,000	227,326	21,696,701	---	125,000	4,649,225	26,470,926
Frost	191	52,928	65,474	41,523	28,266	3,198	5,330	196,719	2,444	15,000	11,411	225,574	---	---	---	225,574
Fulda	1,297	175,368	338,274	201,355	178,087	46,687	---	939,771	664,508	137,564	77,759	1,819,602	---	---	75,938	1,895,540
Funkley	10	675	---	400	---	---	---	1,075	---	---	---	1,075	---	---	---	1,075
Garfield	356	113,732	86,789	74,446	5,117	---	29	280,113	154,822	2,465	17,900	455,300	---	---	205,375	660,675
Garrison	212	100,575	148,085	28,546	8,474	---	20,445	306,125	28,644	20,000	12,165	366,934	---	---	---	366,934
Garvin	135	37,861	30,764	21,249	7,460	1,338	---	98,672	969	---	---	99,641	---	---	13,970	113,611
Gary	208	40,981	25,453	28,721	1,681	1,500	7,290	105,626	10,790	---	---	116,416	---	---	---	116,416
Gaylord	2,303	344,452	477,962	312,476	358,521	170,604	6,875	1,670,890	1,230,807	751,725	491,477	4,144,899	902,000	---	563,821	5,610,720
Gem Lake	399	93,282	131,160	69,334	---	---	16,435	310,211	10,639	379,923	48,985	749,758	---	---	---	749,758
Geneva	548	132,380	17,964	1,972	19,810	---	19,608	191,734	10,000	---	---	201,734	---	---	7,500	209,234
Genola	71	9,715	651	7,670	---	---	9,163	27,199	---	---	---	27,199	---	---	---	27,199
Georgetown	131	37,219	1,346	6,271	11,071	123	11,501	67,531	---	---	---	67,531	---	---	---	67,531
Ghent	361	65,147	50,501	52,030	7,981	1,132	---	176,791	35,274	537,000	31,544	780,609	---	84,039	576,732	1,441,380
Gibbon	772	94,280	219,674	160,898	74,942	11,299	63,197	624,290	276,299	85,000	41,098	1,026,687	---	---	5,000	1,031,687
Gilbert	1,808	388,735	818,586	554,860	297,784	20,650	387,969	2,468,584	864,648	90,000	13,673	3,436,905	---	---	---	3,436,905
Gilman	238	48,627	4,602	5,684	---	---	---	58,913	---	---	---	58,913	---	---	---	58,913
Glencoe	5,570	763,024	1,259,204	416,180	529,879	201,333	171,716	3,341,336	408,939	1,029,938	205,050	4,985,263	390,000	180,500	161,327	5,717,090
Glenville	629	92,435	49,303	47,683	43,443	---	---	232,864	106,476	15,000	11,916	366,256	---	---	15,000	381,256
Glenwood	2,553	334,556	550,265	285,880	324,054	98,260	121,557	1,714,572	1,060,772	---	14,857	2,790,201	---	20,000	544,780	3,354,981
Glyndon	1,416	441,205	242,787	21,748	11,124	126,358	98,208	941,430	14,846	289,375	89,526	1,335,177	200,000	---	---	1,535,177
Golden Valley	20,683	3,312,273	6,594,375	2,304,101	2,162,312	313,659	282,884	14,969,604	6,198,845	6,295,000	2,833,093	30,296,542	2,085,000	635,223	6,302,952	39,319,717
Gonvick	290	66,364	76,869	49,850	15,706	35,644	---	244,433	111,022	---	---	355,455	---	---	---	355,455
Good Thunder	567	103,645	180,715	74,162	26,995	---	---	385,517	162,739	40,000	17,545	605,801	---	---	---	605,801
Goodhue	1,184	153,021	207,811	507,175	87,409	67,268	---	1,022,684	13,575	156,161	38,925	1,231,345	---	---	62,665	1,294,010
Goodridge	138	58,812	9,338	9,870	---	2,030	---	80,050	---	4,000	1,125	85,175	---	---	---	85,175
Goodview	4,074	403,730	706,041	488,201	42,107	---	---	1,640,079	61,957	371,754	130,987	2,204,777	---	---	---	2,204,777
Graceville	576	81,526	136,151	100,186	44,363	1,800	192,900	556,926	19,313	119,070	165,411	860,720	---	44,265	---	904,985
Granada	294	32,004	20,470	16,021	39,532	171	---	108,198	15,482	---	---	123,680	---	112,130	---	235,810
Grand Marais	1,359	613,951	187,607	209,541	1,001,498	---	---	2,012,597	361,355	210,000	324,727	2,908,679	---	26,266	134,745	3,069,690
Grand Meadow	1,156	99,997	299,534	67,154	116,828	14,126	3,038	600,677	266,074	675,452	90,176	1,632,379	---	42,000	181,847	1,856,226

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Grand Rapids	10,994	1,910,185	2,829,259	2,285,533	1,881,770	1,123,784	871,972	10,902,503	6,471,654	3,938,644	1,003,495	22,316,296	---	---	1,802,051	24,118,347
Granite Falls	2,832	444,099	601,615	429,239	227,270	387,502	392,535	2,482,260	1,970,766	526,000	165,436	5,144,462	845,000	312,205	278,778	6,580,445
Grant	4,260	254,161	389,610	506,993	---	---	52,169	1,202,933	22,571	92,486	4,205	1,322,195	---	---	46,178	1,368,373
Grasston	157	36,904	6,437	5,945	13	---	4,891	54,190	---	---	---	54,190	1,216	---	---	55,406
Green Isle	556	147,937	101,740	77,206	42,652	19,192	---	388,727	160,096	182,709	161,520	893,052	---	---	56,322	949,374
Greenbush	716	123,580	96,140	169,450	157,245	---	5,483	551,898	102,471	20,289	3,909	678,567	---	21,042	25,084	724,693
Greenfield	2,802	342,780	317,175	407,205	2,337	---	42,035	1,111,532	254,555	530,000	71,512	1,967,599	---	---	135,820	2,103,419
Greenwald	225	16,112	21,534	14,209	2,000	---	---	53,855	2,890	7,000	9,657	73,402	---	---	221,875	295,277
Greenwood	693	115,058	392,243	61,972	5,409	---	30,729	605,411	135,474	---	---	740,885	---	---	21,625	762,510
Grey Eagle	340	85,609	39,141	46,126	18,608	---	4,083	193,567	20,138	40,096	24,399	278,200	---	876	48,184	327,260
Grove City	629	175,388	139,729	123,197	24,714	---	337	463,365	42,926	7,644	3,553	517,488	---	---	---	517,488
Grygla	224	112,431	84,707	38,575	43,045	2,000	37,479	318,237	5,129	32,780	8,804	364,950	---	3,005	10,182	378,137
Gully	59	12,061	1,068	10,503	3,507	---	1,362	28,501	7,300	---	---	35,801	5,000	---	---	40,801
Hackensack	316	45,543	48,226	115,645	23,600	13,833	1,355	248,202	6,146	23,000	4,214	281,562	---	---	5,300	286,862
Hadley	54	17,746	2,132	25,149	6,268	---	538	51,833	49,569	---	---	101,402	---	---	---	101,402
Hallock	966	240,787	157,242	141,031	100,098	7,695	35,453	682,306	5,929	215,000	123,292	1,026,527	---	121,573	---	1,148,100
Halma	58	4,103	1,217	6,593	2,386	---	8,775	23,074	---	---	---	23,074	---	---	---	23,074
Halstad	587	32,405	198,812	83,521	35,255	6,000	---	355,993	48,165	55,000	10,827	469,985	---	---	---	469,985
Ham Lake	15,650	952,996	1,628,938	999,018	265,830	31,377	39,607	3,917,766	2,310,902	115,000	62,869	6,406,537	---	---	1,029,777	7,436,314
Hamburg	507	195,600	100,846	26,682	47,951	---	3,771	374,850	82,542	55,100	10,318	522,810	---	18,800	24,000	565,610
Hammond	122	38,614	261,175	9,751	5,068	---	---	314,608	---	---	---	314,608	---	309,344	---	623,952
Hampton	701	107,756	15,897	16,182	8,098	---	2,744	150,677	158,056	365,000	106,045	779,778	---	---	90,708	870,486
Hancock	765	135,130	147,270	75,186	21,836	871	---	380,293	81,669	25,000	4,795	491,757	---	---	29,795	521,552
Hanley Falls	293	49,147	51,371	73,491	7,870	---	17,228	199,107	7,700	43,500	21,566	271,873	---	---	---	271,873
Hanover	3,011	516,811	379,263	245,548	31,267	187,305	25,354	1,385,548	1,070,592	235,855	56,050	2,748,045	---	---	723,649	3,471,694
Hanska	388	90,760	32,520	68,778	35,664	19,353	1,739	248,814	104,674	51,933	24,180	429,601	---	449	18,061	448,111
Harding	122	6,082	---	5,134	2,761	---	4,906	18,883	---	---	---	18,883	431	---	---	19,314
Hardwick	193	52,428	45,105	25,966	5,442	---	---	128,941	52,660	5,000	1,156	187,757	---	---	---	187,757
Harmony	1,021	88,709	321,068	193,481	340,395	94,975	3,321	1,041,949	239,789	443,370	60,226	1,785,334	---	428,735	395,806	2,609,875
Harris	1,127	94,782	80,191	68,185	11,427	---	---	254,585	91,231	44,000	16,313	406,129	---	---	---	406,129
Hartland	310	71,106	24,107	87,328	5,980	---	---	188,521	66,119	16,394	6,008	277,042	---	---	---	277,042
Hastings	22,592	2,070,522	7,609,462	1,670,868	2,322,235	353,872	13,221	14,040,180	5,788,889	4,621,750	860,778	25,311,597	1,595,000	275,000	848,580	28,030,177
Hatfield	50	9,324	2,553	3,645	691	---	54	16,267	---	---	---	16,267	---	---	---	16,267
Hawley	2,117	279,059	419,166	158,763	87,250	89,988	330,457	1,364,683	2,387,410	598,922	159,915	4,510,930	77,093	---	88,000	4,676,023
Hayfield	1,347	199,633	209,866	173,209	80,898	23,474	4,108	691,188	30,240	238,394	100,961	1,060,783	---	---	107,352	1,168,135
Hayward	253	97,760	39,660	39,543	11,867	---	---	188,830	---	11,000	7,632	207,462	---	---	---	207,462
Hazel Run	61	11,910	5,435	7,448	2,100	---	4,914	31,807	14,214	---	---	46,021	---	3,000	1,162	50,183
Hector	1,112	203,189	336,675	237,615	166,271	27,263	40,809	1,011,822	573,128	86,252	24,465	1,695,667	---	---	377,264	2,072,931
Heidelberg	125	3,664	5,859	23,948	---	---	2,215	35,686	1,091	---	---	36,777	---	---	---	36,777

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Henderson	896	127,061	240,168	98,245	73,118	20,619	---	559,211	381,388	331,305	100,112	1,372,016	---	---	40,715	1,412,731
Hendricks	710	140,412	89,845	189,104	35,584	241,666	3,214	699,825	51,168	22,294	16,976	790,263	---	---	81,070	871,333
Hendrum	293	117,856	37,433	77,140	26,966	578	410	260,383	---	22,000	29,133	311,516	---	42,636	1,300	355,452
Henning	806	118,773	210,338	103,847	34,862	29,369	13,436	510,625	90,676	5,097	3,810	610,208	---	3,416	---	613,624
Henriette	86	14,730	607	5,584	---	---	14,198	35,119	---	---	---	35,119	---	---	---	35,119
Herman	440	132,307	69,430	135,574	10,331	8,905	5,751	362,298	35,276	104,382	98,484	600,440	1,434,600	8,800	75,529	2,119,369
Hermantown	9,625	952,885	2,480,146	595,132	101,847	47,290	111,690	4,288,990	1,621,894	1,376,351	860,642	8,147,877	2,395,722	---	4,884,529	15,428,128
Heron Lake	691	126,641	179,618	95,292	58,120	16,268	---	475,939	77,732	67,685	24,698	646,054	---	85,009	103,876	834,939
Hewitt	256	71,946	31,318	19,605	8,170	---	---	131,039	77,837	---	---	208,876	---	---	---	208,876
Hibbing	16,335	1,713,082	6,268,498	2,707,417	2,493,155	408,921	2,226,373	15,817,446	5,364,593	679,618	112,373	21,974,030	---	350,000	1,181,993	23,506,023
Hill City	632	98,945	189,570	115,121	37,077	9,417	22,508	472,638	23,209	25,000	47,786	568,633	---	27,075	500	596,208
Hillman	38	6,530	---	3,392	1,158	---	4,106	15,186	---	---	---	15,186	---	---	---	15,186
Hills	684	89,175	77,965	142,647	45,810	4,164	---	359,761	51,048	30,600	1,831	443,240	---	---	---	443,240
Hilltop	865	252,498	293,572	142,367	8,268	---	15,408	712,113	12,392	---	---	724,505	---	93,160	---	817,665
Hinckley	1,792	472,479	293,534	143,821	88,403	39,985	---	1,038,222	32,858	187,000	7,200	1,265,280	---	---	100,750	1,366,030
Hitterdal	207	69,872	29,457	166,683	40,959	749	1,071	308,791	---	---	4,804	313,595	---	---	2,236	315,831
Hoffman	688	69,501	118,854	63,264	41,410	281,045	---	574,074	859,110	46,917	50,110	1,530,211	---	---	24,579	1,554,790
Hokah	569	155,773	138,929	88,288	87,209	---	---	470,199	120,872	12,000	46,999	650,070	---	---	---	650,070
Holdingford	709	162,736	102,387	78,188	27,352	---	---	370,663	128,039	15,000	59,738	573,440	---	93,744	118,088	785,272
Holland	179	25,647	30,606	61,922	33,985	---	17,122	169,282	---	---	---	169,282	---	9,000	10,444	188,726
Hollandale	295	38,397	33,581	15,672	5,110	---	22,388	115,148	31,038	---	---	146,186	---	---	---	146,186
Holloway	89	80,820	4,672	19,132	---	---	---	104,624	---	---	---	104,624	---	100,000	---	204,624
Holt	88	1,787	1,870	2,452	2,850	---	8,567	17,526	1,318	---	---	18,844	---	---	---	18,844
Hopkins	18,413	2,019,932	6,089,431	4,689,996	1,708,257	2,002,318	164,237	16,674,171	4,272,737	3,306,093	730,140	24,983,141	---	475,349	2,735,061	28,193,551
Houston	978	132,862	354,114	131,952	254,384	45,703	6,989	926,004	217,334	120,563	43,642	1,307,543	---	---	90,902	1,398,445
Howard Lake	2,002	453,329	492,555	180,702	84,781	467,464	116,423	1,795,254	155,382	268,000	125,408	2,344,044	---	155,143	186,299	2,685,486
Hoyt Lakes	2,032	739,415	844,325	625,115	676,166	24,100	2,325	2,911,446	2,356,370	645,871	53,220	5,966,907	---	---	979,666	6,946,573
Hugo	13,878	927,078	1,439,220	1,241,805	324,738	17,515	57,084	4,007,440	869,380	1,515,000	498,639	6,890,459	---	3,189	411,335	7,304,983
Humboldt	47	2,283	625	4,565	113	---	4,006	11,592	---	---	---	11,592	---	---	---	11,592
Hutchinson	14,158	2,247,388	3,741,161	2,638,192	2,365,151	444,658	712,597	12,149,147	5,892,215	3,080,000	614,771	21,736,133	---	---	1,615,480	23,351,613
Ihlen	57	12,532	4,503	4,896	2,900	2,555	1,244	28,630	---	---	---	28,630	---	6,096	8,793	43,519
Independence	3,737	594,754	1,254,568	375,346	49,425	---	38,782	2,312,875	512,005	151,000	40,370	3,016,250	---	65,703	19,080	3,101,033
International Falls	6,400	711,248	3,197,530	1,595,303	574,730	441,925	813,988	7,334,724	2,833,284	355,000	606,320	11,129,328	---	---	1,641,564	12,770,892
Inver Grove Heights	34,458	2,277,956	8,294,960	4,168,764	4,926,142	413,425	---	20,081,247	3,440,919	4,632,042	1,112,013	29,266,221	400,000	2,601,654	8,306,300	40,574,175
Iona	139	19,601	12,050	28,933	2,171	---	4,009	66,764	3,232	14,000	29,750	113,746	---	---	---	113,746
Iron Junction	89	20,580	2,000	3,204	---	---	---	25,784	6,941	---	---	32,725	---	---	---	32,725
Ironton	578	87,555	101,529	198,924	8,534	9,892	84,720	491,154	3,324	19,641	3,102	517,221	---	---	---	517,221
Isanti	5,385	537,323	1,346,838	399,195	183,440	295,007	6,468	2,768,271	798,703	635,000	144,983	4,346,957	---	---	174,178	4,521,135
Isle	766	226,391	361,083	255,130	---	650	---	843,254	137,333	49,584	10,397	1,040,568	---	---	7,000	1,047,568

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Ivanhoe	556	66,899	143,643	131,794	96,838	151,690	37,451	628,315	113,165	14,477	8,095	764,052	---	---	78,692	842,744
Jackson	3,366	766,709	704,121	742,874	176,636	273,734	320,615	2,984,689	1,277,570	160,000	116,231	4,538,490	---	123,985	295,701	4,958,176
Janesville	2,269	468,039	409,638	234,112	45,051	84,634	11,193	1,252,667	60,382	1,588,173	207,653	3,108,875	---	---	128,512	3,237,387
Jasper	617	167,082	107,283	41,360	38,609	1,668	37,055	393,057	28,697	45,541	20,345	487,640	---	---	14,152	501,792
Jeffers*	361	96,172	56,679	102,148	570	---	8,374	263,943	5,686	28,500	15,415	313,544	---	---	26,653	340,197
Jenkins	443	94,019	56,026	42,286	3,881	13,404	10,035	219,651	30,675	---	---	250,326	---	---	---	250,326
Johnson	29	5,619	540	9,261	---	---	467	15,887	---	---	---	15,887	---	---	---	15,887
Jordan	6,272	720,549	1,342,155	447,894	276,690	192,913	150,229	3,130,430	2,621,794	776,774	313,299	6,842,297	---	---	1,213,442	8,055,739
Kandiyohi	487	68,481	120,126	63,377	12,825	---	---	264,809	433,966	72,405	36,315	807,495	---	---	---	807,495
Karlstad	765	162,927	69,803	123,009	47,143	82,941	79,074	564,897	185,762	103,405	24,214	878,278	---	---	---	878,278
Kasota	675	94,906	106,678	62,886	31,219	---	---	295,689	80,346	---	---	376,035	---	---	---	376,035
Kasson	6,083	435,879	1,111,602	357,483	879,062	832,401	44,692	3,661,119	3,292,919	415,020	215,527	7,584,585	---	---	594,909	8,179,494
Keewatin	1,078	190,267	400,768	371,351	88,459	224,761	29,555	1,305,161	115,979	15,134	5,114	1,441,388	---	---	5	1,441,393
Kelliher	267	65,868	62,171	55,169	17,421	58,839	---	259,468	87,773	23,000	4,428	374,669	---	---	---	374,669
Kellogg	442	144,315	113,845	85,322	19,379	---	---	362,861	356,620	72,000	28,546	820,027	---	---	---	820,027
Kennedy	190	56,858	30,899	77,385	44,675	211	24,674	234,702	119,037	5,103	1,975	360,817	---	---	6,500	367,317
Kenneth	63	8,388	6,538	11,994	3,900	---	690	31,510	---	---	---	31,510	---	750	---	32,260
Kensington	293	32,677	71,296	64,809	25,928	1,756	7,774	204,240	70,054	---	---	274,294	---	---	---	274,294
Kent	80	12,700	1,888	19,951	---	---	---	34,539	---	---	---	34,539	---	---	---	34,539
Kenyon	1,827	606,468	353,758	215,764	239,967	41,664	43,600	1,501,221	71,988	95,000	31,345	1,699,554	---	---	133,000	1,832,554
Kerkhoven	744	132,907	131,526	145,137	78,470	3,684	2,857	494,581	209,489	71,625	29,070	804,765	---	---	---	804,765
Kerrick	64	5,529	38,282	8,828	1,563	---	10,418	64,620	2,180	---	---	66,800	---	---	---	66,800
Kettle River	177	60,277	44,890	21,482	13,276	---	6,348	146,273	926	89,000	32,492	268,691	---	---	---	268,691
Kiester	488	96,943	69,819	63,864	6,163	39,634	5,527	281,950	48,336	80,000	11,035	421,321	---	---	---	421,321
Kilkenny	132	52,252	75,815	9,405	25,952	---	---	163,424	4,546	---	---	167,970	---	---	4,190	172,160
Kimball	768	127,580	427,181	102,668	18,237	13,019	---	688,685	351,006	3,478,000	152,910	4,670,601	---	7,286	287,003	4,964,890
Kinbrae	12	982	176	1,734	---	---	976	3,868	---	---	---	3,868	---	---	---	3,868
Kingston	154	14,859	4,991	5,771	3,958	---	909	30,488	---	---	---	30,488	---	---	---	30,488
Kinney	171	47,152	63,629	98,333	12,102	---	3,163	224,379	---	---	---	224,379	---	64,867	105,951	395,197
La Crescent	4,966	376,236	935,122	1,034,516	460,577	36,867	134,015	2,977,333	215,395	430,000	169,603	3,792,331	---	163,322	180,919	4,136,572
La Prairie	672	74,816	19,353	23,418	11,473	---	110,433	239,493	620,538	---	---	860,031	---	---	41,832	901,863
La Salle	81	14,344	21,004	3,435	8,676	---	400	47,859	---	---	---	47,859	---	16,000	---	63,859
Lafayette	491	85,835	117,334	101,377	48,154	---	6,097	358,797	559,916	17,000	12,023	947,736	---	106,824	54,055	1,108,615
Lake Benton	677	118,275	152,265	135,663	75,104	202,171	---	683,478	289,433	26,770	5,947	1,005,628	---	28,942	55,810	1,090,380
Lake Bronson	226	35,405	357,386	26,761	31,428	---	23,771	474,751	---	5,000	30,319	510,070	---	21,426	---	531,496
Lake City	5,041	977,382	2,020,432	477,827	825,721	184,474	4,115	4,489,951	2,525,522	94,932	122,920	7,233,325	345,000	150,000	---	7,728,325
Lake Crystal	2,555	429,930	523,119	397,557	215,178	6,148	193,352	1,765,284	465,969	523,623	150,690	2,905,566	---	---	72,588	2,978,154
Lake Elmo	8,773	1,027,732	1,174,145	602,945	312,729	500,000	---	3,617,551	1,784,914	3,348,000	179,018	8,929,483	---	---	728,336	9,657,819
Lake Henry	103	35,917	38,879	4,072	1,741	---	6,574	87,183	---	---	---	87,183	---	---	---	87,183

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Lake Lillian	236	50,395	48,072	33,998	21,785	2,487	7,313	164,050	23,494	---	---	187,544	---	---	---	187,544
Lake Park	797	156,549	209,580	111,789	41,060	1,500	7,922	528,400	112,745	---	---	641,145	---	53,936	---	695,081
Lake Saint Croix Beach	1,060	189,049	128,388	141,850	39,247	---	5,349	503,883	---	28,000	10,070	541,953	---	---	4,525	546,478
Lake Shore	1,026	257,945	304,914	203,602	3,475	---	1,251	771,187	19,495	---	---	790,682	---	---	---	790,682
Lake Wilson	246	28,849	40,640	49,789	6,648	12	3,422	129,360	69,640	31,988	27,584	258,572	---	80,476	72,814	411,862
Lakefield	1,711	164,743	306,293	295,787	153,347	112,952	4,000	1,037,122	739,336	148,891	68,082	1,993,431	---	32,889	116,256	2,142,576
Lakeland	1,805	292,868	241,878	441,670	31,762	18,122	41,064	1,067,364	64,298	95,000	64,340	1,291,002	---	---	83,162	1,374,164
Lakeland Shores	304	46,762	47,132	34,823	---	---	6,890	135,607	---	---	---	135,607	---	---	5,600	141,207
Lakeville	57,789	3,615,923	10,932,120	3,766,665	3,206,004	340,690	---	21,861,402	12,523,103	5,825,000	3,975,091	44,184,596	---	1,396	4,856,525	49,042,517
Lamberton	819	99,085	200,004	103,377	153,695	226,901	73,730	856,792	232,891	168,893	152,992	1,411,568	---	---	226,908	1,638,476
Lancaster	343	89,363	49,417	15,551	41,801	90,593	1,563	288,288	433,668	208,062	6,974	936,992	---	---	28,685	965,677
Landfall	658	88,397	116,633	111,378	52,317	612,167	12,394	993,286	49,580	545,330	129,212	1,717,408	---	---	120,102	1,837,510
Lanesboro	758	156,365	266,407	187,861	253,611	243,262	---	1,107,506	248,924	127,000	49,439	1,532,869	---	---	77,676	1,610,545
Laporte	111	27,149	2,948	12,197	364	---	1,614	44,272	---	---	---	44,272	---	---	---	44,272
Lastrup	102	11,131	2,071	7,891	5,239	---	8,034	34,366	---	---	---	34,366	---	---	---	34,366
Lauderdale	2,460	307,779	643,517	109,104	101,109	---	36,129	1,197,638	244,393	100,000	9,779	1,551,810	---	---	96,986	1,648,796
Le Center	2,513	365,849	494,287	438,469	25,788	75,550	---	1,399,943	192,149	357,585	225,507	2,175,184	---	---	48,713	2,223,897
Le Sueur	4,074	401,602	1,333,093	502,482	859,180	587,072	361,796	4,045,225	284,415	2,241,307	923,296	7,494,243	---	---	528,421	8,022,664
Lengby	82	20,243	1,342	8,893	4,110	---	4,707	39,295	428	---	---	39,723	---	---	---	39,723
Leonard	41	4,631	165	6,015	227	---	2,685	13,723	---	---	---	13,723	---	---	---	13,723
Leonidas	52	54,072	5,913	11,463	2,048	---	2,328	75,824	9,989	---	---	85,813	---	---	---	85,813
LeRoy	938	103,455	212,429	104,586	106,056	30,092	9,882	566,500	268,850	240,740	9,275	1,085,365	---	---	20,000	1,105,365
Lester Prairie	1,703	212,536	358,330	161,011	103,154	2,105	93,491	930,627	1,929,263	---	---	2,859,890	---	4,000	279,047	3,142,937
Lewiston	1,602	154,991	380,887	149,537	112,326	33,224	---	830,965	232,385	165,407	115,853	1,344,610	---	131,840	53,042	1,529,492
Lewisville	244	91,522	30,149	4,460	---	---	---	126,131	2,893	3,000	8,384	140,408	---	---	---	140,408
Lexington	2,061	271,896	876,696	81,907	83,684	---	18,580	1,332,763	417,416	65,000	15,111	1,830,290	433,500	29,269	101,217	2,394,276
Lilydale	900	170,545	297,356	5,745	6,126	---	25,690	505,462	---	415,000	110,562	1,031,024	---	---	50,174	1,081,198
Lindstrom	4,436	360,295	804,203	274,730	165,382	46,541	61,930	1,713,081	960,651	332,249	197,262	3,203,243	320,000	395,699	621,531	4,540,473
Lino Lakes	20,833	1,568,166	3,744,957	2,953,969	1,004,353	418,533	134,127	9,824,105	291,135	2,214,000	791,309	13,120,549	435,000	---	1,650,817	15,206,366
Lismore	230	69,996	37,637	46,010	2,514	---	9,137	165,294	55,184	---	---	220,478	---	---	---	220,478
Litchfield	6,723	859,270	1,722,308	873,838	1,224,081	51,070	251,467	4,982,034	460,014	675,000	323,035	6,440,083	---	269,922	481,406	7,191,411
Little Canada	9,962	1,199,753	1,821,496	1,579,450	562,402	---	451,276	5,614,377	2,447,618	528,406	414,393	9,004,794	---	---	1,970,044	10,974,838
Little Falls	8,797	598,977	1,840,313	1,250,372	503,576	241,889	236,478	4,671,605	1,035,450	2,209,370	887,606	8,804,031	2,760,496	103,239	1,440,600	13,108,366
Littlefork	646	149,152	210,305	168,522	51,870	71,231	14,261	665,341	71,074	59,000	22,396	817,811	---	14,747	---	832,558
Long Beach	338	56,234	15,982	17,362	3,579	---	---	93,157	51,347	7,873	1,731	154,108	---	---	---	154,108
Long Lake	1,842	273,780	862,752	169,009	73,459	1,215	---	1,380,215	562,457	185,000	47,602	2,175,274	---	---	4,565	2,179,839
Long Prairie	3,432	344,893	618,688	360,238	45,751	96,715	72,540	1,538,825	860,767	275,000	117,534	2,792,126	---	216,827	227,965	3,236,918
Longville	157	104,307	87,326	65,123	43,150	---	122,463	422,369	236,572	---	---	658,941	---	---	---	658,941
Lonsdale	3,803	329,074	637,179	361,746	197,638	11,441	---	1,537,078	4,733,197	1,703,164	245,433	8,218,872	---	---	300,000	8,518,872

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Loretto	644	80,895	131,315	114,635	68,851	31,758	172	427,626	30,433	---	23	458,082	---	---	19,414	477,496
Louisburg	44	6,246	1,285	6,724	2,135	---	2,801	19,191	---	---	---	19,191	---	---	---	19,191
Lowry	294	87,400	58,136	52,341	---	2,376	1,200	201,453	97,863	60,000	15,477	374,793	---	---	80,799	455,592
Lucan	188	37,727	29,101	60,054	35,747	1,952	27,898	192,479	34,288	---	---	226,767	---	---	---	226,767
Luverne	4,710	567,495	1,052,503	795,299	897,318	459,174	436,989	4,208,778	1,346,191	484,556	107,512	6,147,037	1,010,000	---	523,931	7,680,968
Lyle	549	53,868	67,519	58,497	18,547	1,600	---	200,031	147,519	15,000	8,888	371,438	---	---	---	371,438
Lynd	442	31,210	71,896	55,437	440	---	2,692	161,675	2,876	25,000	6,634	196,185	---	---	78,000	274,185
Mabel	771	131,056	191,428	207,588	69,774	69,064	70,096	739,006	168,836	467,323	33,494	1,408,659	---	12,000	42,755	1,463,414
Madelia	2,320	519,169	554,701	305,404	334,623	106,618	155,285	1,975,800	17,203	1,200,000	44,716	3,237,719	---	384,270	---	3,621,989
Madison	1,518	370,713	378,034	207,414	241,069	193,684	127,980	1,518,894	1,118,470	134,000	456,009	3,227,373	---	---	369,663	3,597,036
Madison Lake	1,117	150,234	232,076	103,121	10,223	6,532	811	502,997	814,195	210,000	15,551	1,542,743	---	42,862	175,273	1,760,878
Magnolia	213	43,062	17,430	7,193	1,022	---	7,337	76,044	---	---	---	76,044	---	26,000	---	102,044
Mahnomen	1,220	423,897	177,736	203,209	16,931	49,722	62,247	933,742	564,108	61,470	21,007	1,580,327	---	201,369	---	1,781,696
Mahtomedi	7,871	1,309,442	1,317,563	828,429	427,443	41,827	89,928	4,014,632	1,614,399	725,000	410,042	6,764,073	---	---	1,925,505	8,689,578
Manchester	54	12,637	7,879	3,703	906	---	66,622	91,747	192	---	---	91,939	---	---	1,224	93,163
Manhattan Beach	57	38,212	10,396	2,230	---	10,545	---	61,383	---	---	---	61,383	---	---	---	61,383
Mankato	40,743	1,369,311	12,124,777	4,687,982	2,625,886	778,076	---	21,586,032	16,046,210	9,775,000	1,792,976	49,200,218	---	---	3,553,164	52,753,382
Mantorville	1,217	149,032	171,050	107,009	29,048	16,370	---	472,509	122,757	98,000	16,489	709,755	---	---	225,484	935,239
Maple Grove	63,746	6,034,324	13,618,192	4,883,958	5,086,456	1,199,981	5,057,278	35,880,189	25,524,537	7,190,000	4,833,916	73,428,642	1,990,000	1,083,000	16,429,371	92,931,013
Maple Lake	2,109	285,534	443,595	232,425	83,517	432,960	87,708	1,565,739	116,235	125,000	79,406	1,886,380	---	225,861	5,000	2,117,241
Maple Plain	1,773	394,621	912,926	206,156	66,977	13,752	14,669	1,609,101	661,091	67,285	62,000	2,399,477	---	29,500	406,746	2,835,723
Mapleton	1,762	108,901	389,277	218,553	35,868	263,553	---	1,016,152	245,629	2,263,156	205,294	3,730,231	46,679	---	960,838	4,737,748
Mapleview	178	39,636	18,217	19,724	24,334	---	19,920	121,831	9,876	7,000	5,291	143,998	---	---	222,332	366,330
Maplewood	38,950	3,575,746	10,514,657	2,253,648	2,028,613	545,757	273,608	19,192,029	27,355,504	7,552,458	3,243,163	57,343,154	---	575,135	1,240,990	59,159,279
Marble	706	121,949	118,634	176,342	45,044	---	54,017	515,986	87,210	---	---	603,196	11,667	---	47,000	661,863
Marietta	156	42,894	49,031	25,397	5,154	---	26,199	148,675	---	---	---	148,675	---	---	---	148,675
Marine on Saint Croix	707	295,836	76,037	65,256	46,151	---	94,313	577,593	137,615	---	---	715,208	---	---	291,446	1,006,654
Marshall	13,729	1,770,050	3,616,924	2,560,971	2,723,880	593,166	453,212	11,718,203	10,681,729	2,310,000	516,694	25,226,626	---	---	1,582,411	26,809,037
Mayer	1,817	238,868	178,057	172,961	24,577	13,416	3,321	631,200	92,040	160,955	88,908	973,103	---	---	1,128,716	2,101,819
Maynard	357	91,792	46,665	115,597	50,568	32,745	1,504	338,871	116,884	45,749	18,953	520,457	---	9,233	1,200	530,890
Mazeppa	846	184,965	118,288	94,309	44,921	10,582	4,412	457,477	385,389	97,000	42,194	982,060	---	---	58,198	1,040,258
McGrath	78	12,816	20,133	5,230	---	---	213	38,392	---	---	---	38,392	---	---	---	38,392
McGregor	387	107,277	204,307	124,419	27,307	16,887	15,581	495,778	731,812	18,415	1,237	1,247,242	---	---	81,314	1,328,556
McIntosh	624	154,908	43,903	87,464	43,628	41,346	---	371,249	29,994	36,399	4,200	441,842	---	162,491	35,547	639,880
McKinley	128	85,308	9,625	18,116	---	---	3,003	116,052	2,521	---	---	118,573	---	15,350	48,057	181,980
Meadowlands	137	53,106	180	13,087	4,890	---	6,641	77,904	956	---	---	78,860	---	---	---	78,860
Medford	1,238	212,431	130,971	135,636	65,960	181,333	---	726,331	114,093	406,617	43,870	1,290,911	---	---	---	1,290,911
Medicine Lake	379	43,566	81,727	102,458	10,759	---	88,168	326,678	11,709	---	---	338,387	---	---	---	338,387
Medina	5,309	1,051,627	2,165,056	557,509	175,143	212,154	53,398	4,214,887	3,748,048	465,000	300,414	8,728,349	655,000	432,940	906,773	10,723,062

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Meire Grove	178	19,315	2,305	16,932	---	---	5,316	43,868	---	---	---	43,868	---	7,313	---	51,181
Melrose	3,636	448,253	649,228	453,118	63,684	192,288	4,653	1,811,224	725,535	355,000	178,865	3,070,624	3,797,092	---	571,129	7,438,845
Menahga	1,330	195,665	311,550	117,895	58,798	23,832	56,060	763,800	1,887,060	445,000	179,309	3,275,169	---	---	60,165	3,335,334
Mendota	201	42,627	95,263	46,235	---	---	3,647	187,772	---	14,000	278	202,050	---	---	19,720	221,770
Mendota Heights	11,163	1,266,444	3,664,012	1,074,610	745,057	---	25,028	6,775,151	3,438,716	710,000	476,961	11,400,828	---	25,000	2,408,999	13,834,827
Mentor	151	139,463	56,613	31,928	14,153	---	---	242,157	19,800	---	---	261,957	---	5,644	11,000	278,601
Middle River	304	71,880	39,733	38,323	46,267	---	1,151	197,354	11,500	10,300	1,982	221,136	---	---	12,211	233,347
Miesville	127	28,648	76,349	7,996	9,768	---	---	122,761	26,222	---	---	148,983	---	---	---	148,983
Milaca	2,907	359,332	719,474	222,883	198,235	95,184	118,627	1,713,735	185,984	377,012	128,779	2,405,510	---	---	---	2,405,510
Milan	361	122,897	49,977	21,764	33,619	10,976	---	239,233	8,035	---	---	247,268	---	---	13,639	260,907
Millerville	107	18,956	59,424	5,468	2,504	---	426	86,778	3,888	---	---	90,666	---	---	---	90,666
Millville	182	15,987	4,905	27,367	3,336	---	---	51,595	---	---	---	51,595	---	---	---	51,595
Milroy	250	123,734	29,884	45,902	9,520	2,450	---	211,490	9,644	---	---	221,134	---	---	29,696	250,830
Miltona	431	110,168	31,949	54,389	14,545	7,709	1,161	219,921	424,238	63,094	26,415	733,668	---	---	---	733,668
Minneapolis	400,938	106,308,263	232,480,000	54,915,000	130,162,496	102,648,000	17,993,000	644,506,759	78,422,795	59,711,000	16,712,000	799,352,554	18,430,000	46,181,000	53,266,000	917,229,554
Minneiska	111	8,732	2,892	14,637	1,890	---	3,780	31,931	---	---	---	31,931	---	---	---	31,931
Minneota	1,374	180,405	221,910	288,696	140,801	14,312	15,342	861,466	127,013	219,000	56,230	1,263,709	---	---	148,326	1,412,035
Minnesota City	196	23,135	3,153	21,279	4,108	---	6,011	57,686	---	---	---	57,686	---	432	---	58,118
Minnesota Lake	677	84,371	206,073	126,358	18,130	---	---	434,932	147,083	257,773	29,910	869,698	---	---	---	869,698
Minnetonka	50,841	4,608,163	11,397,982	5,334,761	4,453,439	2,958,752	1,318,213	30,071,310	12,890,186	955,000	319,370	44,235,866	2,715,000	361,700	1,571,783	48,884,349
Minnetonka Beach	555	260,922	260,493	139,249	21,118	---	77,877	759,659	62,571	115,000	18,340	955,570	---	---	64,000	1,019,570
Minnetrista	6,796	1,036,028	1,998,878	1,034,322	111,257	---	12,184	4,192,669	6,552,680	455,000	514,155	11,714,504	---	1,668,076	653,908	14,036,488
Mizpah	56	5,631	565	2,000	660	---	3,838	12,694	3,013	---	---	15,707	---	---	---	15,707
Montevideo	5,329	547,613	1,205,003	716,268	719,009	342,777	256,917	3,787,587	1,745,230	777,306	170,162	6,480,285	22,446	39,500	513,261	7,055,492
Montgomery	2,972	434,448	836,165	463,348	79,246	64,928	66,952	1,945,087	52,316	490,762	242,752	2,730,917	1,635,000	---	22,869	4,388,786
Monticello	12,993	1,560,411	1,805,434	1,707,576	2,472,987	1,011,961	522,238	9,080,607	1,357,254	5,290,750	930,982	16,659,593	10,690,000	740,663	6,418,270	34,508,526
Montrose	3,040	302,007	342,240	214,867	121,837	99,103	---	1,080,054	396,778	158,513	136,938	1,772,283	700,000	---	104,047	2,576,330
Moorhead	39,091	3,080,204	11,720,942	6,995,068	3,300,885	1,485,271	2,209,618	28,791,988	17,040,327	7,867,746	7,744,930	61,444,991	---	492,162	1,227,974	63,165,127
Moose Lake	2,844	1,211,843	415,858	160,151	310,136	---	11,323	2,109,311	120,688	111,229	64,064	2,405,292	---	969	---	2,406,261
Mora	3,528	406,380	871,215	450,577	273,196	1,987,213	141,550	4,130,131	310,451	195,500	301,912	4,937,994	---	---	219,275	5,157,269
Morgan	885	165,073	222,443	138,007	161,974	44,096	49,670	781,263	84,992	132,912	45,733	1,044,900	---	---	---	1,044,900
Morris	5,382	595,215	1,235,450	958,423	563,953	907,011	935,432	5,195,484	2,253,365	1,443,482	345,785	9,238,116	---	---	629,777	9,867,893
Morristown	995	102,962	210,466	121,919	52,617	---	46,255	534,219	125,427	60,000	19,925	739,571	---	---	79,925	819,496
Morton	393	114,113	108,803	133,962	29,931	33,095	17,134	437,038	201,913	259,307	104,151	1,002,409	---	---	---	1,002,409
Motley	665	132,369	191,527	168,174	4,084	97,995	399	594,548	69,319	80,000	76,729	820,596	---	---	211,898	1,032,494
Mound	9,421	1,071,935	3,191,670	743,382	550,331	40,655	954	5,598,927	2,880,155	2,045,285	1,194,296	11,718,663	1,485,000	---	454,572	13,658,235
Mounds View	12,314	885,717	2,741,429	589,264	962,921	2,953,003	24,989	8,157,323	4,080,595	324,934	70,116	12,632,968	---	---	378,606	13,011,574
Mountain Iron	2,887	1,053,864	722,629	724,245	412,060	339,022	---	3,251,820	2,086,495	1,097,000	107,026	6,542,341	---	---	764,757	7,307,098
Mountain Lake	2,147	214,414	499,921	226,096	226,893	183,954	138,224	1,489,502	2,264,489	130,177	271,815	4,155,983	864,000	14,888	922,564	5,957,435

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Murdock	266	174,428	52,347	4,211	---	---	---	230,986	---	16,000	6,985	253,971	---	---	---	253,971
Myrtle	43	9,917	12,024	6,515	1,969	---	---	30,425	---	---	---	30,425	---	---	---	30,425
Nashua	65	2,502	3,266	2,483	100	---	---	8,351	1,123	---	---	9,474	100	150	---	9,724
Nashwauk	994	187,124	446,471	325,670	107,710	116,320	145,481	1,328,776	1,229,198	138,784	41,014	2,737,772	---	96,178	177,244	3,011,194
Nassau	71	12,381	16,428	6,550	849	---	17,226	53,434	---	62,387	6,570	122,391	---	---	---	122,391
Nelson	188	22,104	3,001	17,552	3,545	---	451	46,653	39,030	---	---	85,683	---	---	11,872	97,555
Nerstrand	301	54,551	20,967	39,947	4,583	---	16,154	136,202	8,562	6,386	8,026	159,176	---	---	---	159,176
Nevis	401	111,790	190,806	52,149	24,120	---	503	379,368	34,229	18,215	5,107	436,919	---	---	304	437,223
New Auburn	451	153,667	77,101	28,051	17,694	456	13,592	290,561	4,062	71,947	54,172	420,742	---	---	20,648	441,390
New Brighton	22,123	1,685,427	5,044,153	1,581,815	2,824,212	6,693,082	3,075,775	20,904,464	2,793,433	3,770,000	1,814,228	29,282,125	1,015,000	526,893	7,240,890	38,064,908
New Germany	385	87,963	82,715	40,481	6,446	---	27,125	244,730	3,356,555	1,451,337	30,543	5,083,165	---	---	24,590	5,107,755
New Hope	20,904	1,571,701	5,967,599	1,038,187	1,613,518	582,621	216,014	10,989,640	4,239,938	340,000	306,462	15,876,040	---	431,987	168,427	16,476,454
New London	1,292	195,925	368,802	143,947	28,930	47,179	10,500	795,283	250,649	315,689	119,934	1,481,555	---	---	105,691	1,587,246
New Munich	322	45,070	37,898	15,986	9,841	---	2,083	110,878	12,337	---	---	123,215	---	---	---	123,215
New Prague	7,419	734,242	1,607,988	1,257,424	282,436	15,988	100,686	3,998,764	2,001,133	2,529,510	738,774	9,268,181	---	121,270	519,840	9,909,291
New Richland	1,217	169,540	356,742	178,536	47,947	16,248	1,312	770,325	317,178	104,000	39,072	1,230,575	---	---	64,084	1,294,659
New Trier	118	19,905	849	13,348	350	---	1,893	36,345	2,343	---	---	38,688	---	---	---	38,688
New Ulm	13,452	2,182,546	2,820,792	2,958,800	3,285,464	129,868	530,095	11,907,565	5,331,932	3,317,391	655,927	21,212,815	---	---	4,193,445	25,406,260
New York Mills	1,199	260,632	371,277	186,885	209,125	62,198	---	1,090,117	196,286	420,559	74,063	1,781,025	---	---	307,437	2,088,462
Newfolden	376	80,441	36,775	39,777	22,834	99,300	41,138	320,265	184,020	53,000	7,915	565,200	---	1,722	18,974	585,896
Newport	3,479	655,163	975,112	400,294	407,000	129,572	---	2,567,141	1,806,051	379,000	105,400	4,857,592	---	---	517,266	5,374,858
Nicollet	1,116	125,302	51,802	192,389	4,872	---	2,311	376,676	922,687	330,000	151,587	1,780,950	---	25,000	32,383	1,838,333
Nielsville	91	28,704	6,124	1,188	6,759	---	342	43,117	3,049	---	---	46,166	---	---	---	46,166
Nimrod	71	7,087	1,556	2,302	515	---	7,041	18,501	---	---	---	18,501	---	---	---	18,501
Nisswa	2,009	384,269	753,292	692,461	205,371	141,774	12,154	2,189,321	1,230,497	121,000	58,573	3,599,391	---	---	361,950	3,961,341
Norcross	70	20,990	2,971	6,910	---	---	---	30,871	---	---	---	30,871	---	---	---	30,871
North Branch	10,184	1,367,818	1,591,660	1,278,738	197,285	415,300	---	4,850,801	291,647	2,131,069	1,212,621	8,486,138	---	---	400,981	8,887,119
North Mankato	13,520	992,041	2,209,974	1,707,461	1,327,214	1,789,869	116,638	8,143,197	2,430,920	2,606,130	860,859	14,041,106	615,000	570	2,332,818	16,989,494
North Oaks	4,737	502,064	1,016,448	42,724	29,792	---	480,980	2,072,008	132,230	---	45,284	2,249,522	---	---	185,122	2,434,644
North Saint Paul	11,951	1,053,895	3,430,731	1,046,685	507,558	304,721	35,000	6,378,590	200,462	670,000	430,759	7,679,811	3,655,000	---	68,180	11,402,991
Northfield	20,146	2,314,674	3,335,072	2,329,237	2,370,107	396,118	174,919	10,920,127	6,068,503	2,089,482	751,075	19,829,187	---	---	1,689,063	21,518,250
Northome	197	87,052	33,044	22,965	22,325	87,487	14,850	267,723	---	4,861	1,230	273,814	---	---	4,417	278,231
Northrop	216	16,971	27,439	16,706	1,256	---	3,245	65,617	---	---	---	65,617	---	---	---	65,617
Norwood Young America	3,610	554,909	363,417	460,960	279,185	20,027	---	1,678,498	1,673,364	2,443,000	736,780	6,531,642	7,275,000	---	157,323	13,963,965
Nowthen	4,537	455,820	344,820	293,857	23,512	---	32,262	1,150,271	354,013	32,439	37,312	1,574,035	---	---	94,168	1,668,203
Oak Grove	8,210	691,114	955,221	504,681	46,153	8,867	24,333	2,230,369	1,235,485	134,300	97,926	3,698,080	---	---	2,909,799	6,607,879
Oak Park Heights	4,866	1,287,254	1,449,103	550,372	209,420	91,637	198,045	3,785,831	1,103,309	295,000	362,436	5,546,576	---	---	1,868,160	7,414,736
Oakdale	28,142	2,964,364	5,825,134	1,798,537	1,616,451	912,411	---	13,116,897	4,560,394	3,401,360	837,059	21,915,710	---	---	2,676,841	24,592,551
Odessa	127	46,793	11,204	9,496	141	---	9,994	77,628	28,138	1,020	1,841	108,627	---	---	---	108,627

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Odin	104	19,732	30,919	8,734	4,057	---	9,125	72,567	6,415	11,199	1,178	91,359	---	6,822	1,450	99,631
Ogema	190	50,089	42,360	5,940	12,453	---	1,795	112,637	---	---	---	112,637	---	---	---	112,637
Ogilvie	359	91,092	108,743	30,548	4,607	---	4,690	239,680	81,483	10,000	9,983	341,146	---	---	6,455	347,601
Okabena	187	62,305	35,052	80,417	13,174	---	---	190,948	23,800	---	---	214,748	---	---	---	214,748
Oklee	440	149,756	69,268	79,106	2,027	16,148	---	316,305	36,730	13,065	3,832	369,932	---	---	10,170	380,102
Olivia	2,450	449,919	648,208	511,546	116,964	280,197	41,231	2,048,065	1,047,038	687,848	211,073	3,994,024	---	755,000	106,156	4,855,180
Onamia	874	120,039	320,029	40,582	19,409	41,191	119,832	661,082	148,665	---	---	809,747	---	---	---	809,747
Ormsby	129	21,006	45,448	7,319	8,508	---	---	82,281	4,200	1,431	3,873	91,785	---	---	---	91,785
Orono	7,611	1,124,711	4,595,129	508,544	255,395	49,541	---	6,533,320	1,890,441	1,145,000	328,633	9,897,394	---	---	700,000	10,597,394
Oronoco	1,338	193,393	122,856	380,583	56,524	---	1,341	754,697	47,262	95,675	17,500	915,134	---	33,000	119,595	1,067,729
Orr	274	131,080	164,069	20,437	288,029	570,760	---	1,174,375	208,163	---	---	1,382,538	---	---	4,000	1,386,538
Ortonville	1,871	651,570	450,465	366,893	329,419	184,418	142,249	2,125,014	98,393	260,000	16,431	2,499,838	---	---	246,247	2,746,085
Osakis	1,752	253,640	371,847	156,786	54,009	139,976	6,301	982,559	408,359	245,000	108,275	1,744,193	---	---	149,011	1,893,204
Oslo	305	104,483	38,749	94,999	14,296	---	---	252,527	4,351,840	30,532	9,072	4,643,971	---	---	---	4,643,971
Osseo	2,439	588,227	774,230	153,024	40,579	987,396	---	2,543,456	3,064,483	615,000	302,910	6,525,849	---	---	1,498,552	8,024,401
Ostrander	254	132,238	40,423	10,604	3,139	668	---	187,072	---	---	---	187,072	---	---	---	187,072
Otsego	14,457	973,051	1,447,182	1,121,981	333,243	5,287	---	3,880,744	1,984,531	840,000	574,715	7,279,990	---	---	---	7,279,990
Ottertail	592	187,575	70,933	205,400	8,976	---	25,646	498,530	36,789	202,155	10,713	748,187	---	---	10,676	758,863
Owatonna	25,574	2,131,704	5,645,420	2,676,706	3,977,724	1,834,574	415,154	16,681,282	7,234,554	2,175,000	305,330	26,396,166	---	50,000	2,913,221	29,359,387
Palisade	167	32,285	43,443	15,805	---	---	4,136	95,669	135,084	22,877	1,123	254,753	---	---	---	254,753
Park Rapids	3,843	659,201	1,229,971	494,342	151,965	415,523	214,696	3,165,698	1,407,851	1,100,000	598,052	6,271,601	---	---	30,600	6,302,201
Parkers Prairie	1,015	147,222	275,652	176,849	99,083	104,503	---	803,309	34,704	60,000	8,568	906,581	---	---	75,636	982,217
Paynesville	2,438	314,293	574,725	193,791	173,911	832,723	134,983	2,224,426	664,769	460,000	114,854	3,464,049	690,000	3,001	206,763	4,363,813
Pease	241	32,907	1,856	7,830	3,599	---	9	46,201	421	36,000	14,167	96,789	---	---	---	96,789
Pelican Rapids	2,496	278,330	655,726	233,901	367,186	69,255	35,203	1,639,601	136,586	571,964	135,100	2,483,251	---	---	323,025	2,806,276
Pemberton	250	125,922	29,959	36,854	2,843	---	---	195,578	12,227	39,221	27,970	274,996	---	---	5,000	279,996
Pennock	516	93,762	33,893	61,292	17,761	---	---	206,708	32,899	40,000	21,990	301,597	---	---	112,482	414,079
Pequot Lakes	2,258	430,838	822,609	295,418	37,447	88,137	11,974	1,686,423	222,108	46,445	15,008	1,969,984	---	---	---	1,969,984
Perham	3,095	435,656	778,862	323,167	436,089	454,445	86,821	2,515,040	1,375,777	2,540,007	382,268	6,813,092	---	---	767,644	7,580,736
Perley	87	28,026	21,189	8,996	976	---	38	59,225	294,548	---	---	353,773	---	---	---	353,773
Peterson	191	35,341	3,764	26,578	9,742	542	5,924	81,891	11,579	---	---	93,470	---	---	---	93,470
Pierz	1,379	210,488	262,899	104,523	11,839	341,712	---	931,461	767,553	134,000	9,340	1,842,354	---	---	171,231	2,013,585
Pillager	468	113,475	77,197	96,730	---	23,190	7,797	318,389	3,081	165,705	71,490	558,665	---	---	---	558,665
Pine City	3,083	567,096	648,492	424,961	331,902	60,357	96,871	2,129,679	1,778,054	605,500	260,246	4,773,479	---	---	1,000	4,774,479
Pine Island	3,339	393,829	849,635	441,808	273,943	226,789	641	2,186,645	720,382	451,021	224,990	3,583,038	---	---	307,600	3,890,638
Pine River	946	121,915	384,406	200,682	58,777	18,681	68,049	852,510	42,892	11,253	6,906	913,561	---	---	2,500	916,061
Pine Springs	409	16,625	7,051	43,159	---	---	5,733	72,568	---	---	---	72,568	---	---	---	72,568
Pipestone	4,248	571,167	891,635	875,402	824,336	119,992	329,303	3,611,835	1,443,080	1,748,262	257,598	7,060,775	---	252,358	477,704	7,790,837
Plainview	3,337	397,620	948,123	361,042	446,403	172,380	34,002	2,359,570	387,919	186,000	119,832	3,053,321	---	---	59,993	3,113,314

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Plato	316	38,888	75,323	68,647	22,197	---	---	205,055	56,573	30,798	4,513	296,939	---	---	15,152	312,091
Plummer	298	107,759	36,125	24,037	8,208	---	---	176,129	23,288	---	---	199,417	---	40,000	7,900	247,317
Plymouth	72,969	4,579,483	15,014,462	5,183,915	6,821,299	4,131,203	3,906,784	39,637,146	7,788,171	1,320,000	726,674	49,471,991	---	264,585	9,032,176	58,768,752
Porter	180	14,047	40,630	16,830	9,859	13,975	12,050	107,391	18,908	5,520	3,712	135,531	---	---	---	135,531
Preston	1,316	464,847	372,997	155,510	208,419	200,620	8,146	1,410,539	124,943	149,335	25,358	1,710,175	---	---	180,479	1,890,654
Princeton	4,726	621,190	1,474,569	702,137	251,786	505,565	23,743	3,578,990	2,591,216	327,000	149,016	6,646,222	762,745	20,000	282,621	7,711,588
Prinsburg	493	59,577	61,811	114,349	65,655	---	---	301,392	560,523	100,000	---	961,915	---	---	---	961,915
Prior Lake	24,223	2,677,900	4,630,971	1,905,280	1,707,244	194,575	75,326	11,191,296	8,581,753	3,905,000	1,310,700	24,988,749	---	---	2,185,824	27,174,573
Proctor	3,088	743,579	884,807	369,287	22,098	32,505	---	2,052,276	387,832	1,689,000	222,628	4,351,736	---	---	101,199	4,452,935
Quamba	113	27,660	1,327	16,810	---	---	2,577	48,374	283,189	---	---	331,563	---	51,472	---	383,035
Racine	436	43,233	11,684	26,897	9,394	16,761	---	107,969	53,951	56,000	11,730	229,650	---	---	---	229,650
Ramsey	24,306	2,325,733	3,780,606	3,883,519	1,013,089	471,163	240	11,474,350	705,383	1,315,000	1,213,120	14,707,853	---	---	2,494,637	17,202,490
Randall	642	142,788	64,358	59,892	22,494	---	28,104	317,636	8,698	360,000	49,388	735,722	---	---	---	735,722
Randolph	455	69,353	116,657	50,807	8,762	---	---	245,579	311	---	---	245,890	---	---	21,000	266,890
Ranier	607	107,290	33,100	41,684	36,034	11,982	8,719	238,809	11,687	9,600	10,834	270,930	---	---	---	270,930
Raymond	764	137,125	89,841	84,097	16,649	886	3,275	331,873	70,596	160,000	56,881	619,350	---	66,000	190,486	875,836
Red Lake Falls	1,427	255,676	215,850	207,002	201,267	99,538	9,021	988,354	---	157,850	91,033	1,237,237	---	---	---	1,237,237
Red Wing	16,488	1,675,393	5,589,522	3,771,280	3,487,693	1,107,945	808,484	16,440,317	8,189,835	1,229,778	130,698	25,990,628	---	1,238,528	1,986,276	29,215,432
Redwood Falls	5,218	1,133,590	1,489,845	839,544	1,916,002	216,411	309,284	5,904,676	378,942	105,780	62,902	6,452,300	26,780	360,000	233,606	7,072,686
Regal	33	4,347	991	4,166	25,466	---	1,667	36,637	---	---	---	36,637	---	---	---	36,637
Remer	374	96,749	95,816	94,721	---	10,084	35,865	333,235	9,741	16,208	10,561	369,745	---	45,683	14,840	430,268
Renville	1,248	169,229	323,465	193,455	101,279	22,847	64,229	874,504	287,285	135,000	21,039	1,317,828	---	---	1,462	1,319,290
Revere	93	30,709	1,573	13,035	1,863	---	---	47,180	---	---	---	47,180	---	---	---	47,180
Rice	1,302	329,356	387,454	75,129	28,322	64,079	---	884,340	529,001	82,500	12,552	1,508,393	---	---	---	1,508,393
Richfield	36,041	1,938,163	12,566,674	2,509,571	3,718,439	7,433,087	116,203	28,282,137	4,971,183	1,830,000	1,230,904	36,314,224	---	954,270	4,851,829	42,120,323
Richmond	1,431	159,930	292,288	133,095	111,038	104,265	---	800,616	1,765,562	163,000	136,955	2,866,133	---	---	131,168	2,997,301
Richville	93	3,221	654	7,602	1,869	---	2,729	16,075	28,053	---	---	44,128	---	---	---	44,128
Riverton	114	26,782	1,131	25,025	10,880	1,167	---	64,985	1,823	---	---	66,808	---	20,000	10,455	97,263
Robbinsdale	14,445	919,888	4,514,476	1,760,113	986,492	1,365,927	222,207	9,769,103	2,757,747	500,500	289,929	13,317,279	---	---	159,336	13,476,615
Rochester	110,393	8,083,920	39,644,280	10,970,832	20,496,413	3,572,501	10,747,804	93,515,750	39,958,237	2,346,903	2,336,487	138,157,377	---	3,296,385	17,007,242	158,461,004
Rock Creek	1,597	81,439	48,895	320,781	29,303	---	12,250	492,668	---	16,196	2,678	511,542	---	---	---	511,542
Rockford	4,369	429,539	686,231	431,531	192,884	25,947	33,596	1,799,728	375,617	243,858	141,038	2,560,241	---	---	374,363	2,934,604
Rockville	2,488	311,520	144,213	192,795	39,712	---	---	688,240	427,994	252,400	126,206	1,494,840	---	21,238	688	1,516,766
Rogers	11,981	1,439,852	3,122,552	1,788,140	979,422	97,722	155,808	7,583,496	2,630,989	1,785,000	546,817	12,546,302	---	---	796,069	13,342,371
Rollingstone	658	83,054	49,731	74,545	34,357	---	2,019	243,706	3,750	120,000	70,222	437,678	---	---	64,844	502,522
Roosevelt	145	19,842	750	2,326	1,902	---	1,400	26,220	124	---	---	26,344	---	---	---	26,344
Roscoe	99	28,102	2,858	6,472	---	---	---	37,432	---	---	---	37,432	---	25,488	---	62,920
Rose Creek	400	61,333	21,516	33,942	2,873	---	31,071	150,735	148,568	54,935	20,618	374,856	---	---	---	374,856
Roseau	2,643	446,317	866,702	464,080	444,486	573,871	91,930	2,887,386	1,520,454	10,446	5,495	4,423,781	---	---	5,000	4,428,781

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Rosemount	22,605	2,912,104	3,636,808	1,895,173	2,106,686	195,173	---	10,745,944	7,628,944	1,545,000	511,526	20,431,414	---	364,463	77,524	20,873,401
Roseville	34,476	5,650,955	9,111,222	2,333,802	3,808,075	1,278,237	---	22,182,291	10,154,856	1,230,000	1,007,472	34,574,619	---	---	50,000	34,624,619
Rothsay	495	75,063	56,507	73,538	13,872	327,057	53,301	599,338	60,868	110,000	3,838	774,044	---	---	1,051	775,095
Round Lake	377	108,459	46,503	58,918	222	---	83,488	297,590	40,493	---	---	338,083	---	---	---	338,083
Royalton	1,234	184,792	289,821	65,404	31,306	---	4,060	575,383	474,780	38,625	38,174	1,126,962	---	---	5,212	1,132,174
Rush City	3,039	407,889	401,812	178,932	87,380	29,918	108,413	1,214,344	270,832	148,685	83,118	1,716,979	---	107,399	---	1,824,378
Rushford	1,757	126,196	535,415	95,590	218,757	595,893	45,664	1,617,515	1,011,823	233,068	221,969	3,084,375	---	---	377,163	3,461,538
Rushford Village	825	90,328	24,597	133,858	5,785	22,781	44,824	322,173	37,879	25,000	15,247	400,299	---	---	21,517	421,816
Rushmore	343	95,958	42,956	78,167	1,224	196,974	32,803	448,082	24,161	30,000	6,417	508,660	---	---	7,600	516,260
Russell	330	40,397	72,680	73,240	29,240	1,124	35,524	252,205	12,377	10,928	3,159	278,669	---	---	2,000	280,669
Ruthton	228	50,812	42,133	31,666	4,433	---	13,698	142,742	93,884	5,351	2,430	244,407	---	---	18,923	263,330
Rutledge	221	14,595	2,202	25,130	9,671	---	3,623	55,221	10,670	---	---	65,891	---	---	---	65,891
Sabin	550	76,758	79,295	40,770	18,081	---	145	215,049	---	74,318	64,954	354,321	---	---	---	354,321
Sacred Heart	530	112,523	149,035	133,825	19,073	8,472	25	422,953	63,044	8,000	21,656	515,653	---	---	---	515,653
Saint Anthony	8,516	836,190	4,174,754	998,653	420,826	565,303	100,340	7,096,066	1,903,378	4,245,000	1,397,448	14,641,892	---	---	---	14,641,892
Saint Anthony [Stearns]	86	2,565	2,184	2,440	---	---	---	7,189	---	---	---	7,189	---	---	---	7,189
Saint Augusta	3,381	299,377	176,001	168,237	55,066	---	---	698,681	601,506	85,500	74,848	1,460,535	---	475,000	765,519	2,701,054
Saint Bonifacius	2,292	340,113	447,403	291,983	---	---	11,486	1,090,985	1,262,166	180,000	130,053	2,663,204	---	13,913	---	2,677,117
Saint Charles	3,722	301,763	616,165	236,931	514,641	56,116	---	1,725,616	335,911	181,157	46,498	2,289,182	---	---	29,986	2,319,168
Saint Clair	870	139,823	97,631	98,847	21,972	147,582	---	505,855	100,817	---	---	606,672	---	405,214	---	1,011,886
Saint Cloud	66,219	5,015,102	25,311,815	5,030,611	4,112,089	3,792,665	990,425	44,252,707	13,742,823	10,750,000	3,528,919	72,274,449	6,385,000	145,970	15,681,354	94,486,773
Saint Francis	7,240	654,631	1,628,137	655,751	247,542	172,841	32,751	3,391,653	887,899	288,549	372,182	4,940,283	---	---	340,000	5,280,283
Saint Hilaire	285	144,009	11,528	4,316	7,345	---	24,305	191,503	---	6,300	717	198,520	---	1,707	---	200,227
Saint James	4,619	352,285	1,169,574	879,130	316,967	286,138	151,364	3,155,458	1,064,746	2,587,000	144,763	6,951,967	---	22,810	353,269	7,328,046
Saint Joseph	6,787	485,778	1,405,347	345,052	199,950	152,833	---	2,588,960	1,188,218	1,210,000	268,566	5,255,744	1,435,000	420,600	435,359	7,546,703
Saint Leo	97	14,723	15,507	3,614	4,255	---	---	38,099	2,096	---	---	40,195	---	---	---	40,195
Saint Louis Park	47,321	7,162,588	12,435,341	19,007,678	7,483,388	10,767,611	---	56,856,606	2,089,798	3,275,000	1,301,911	63,523,315	---	655,477	8,875,712	73,054,504
Saint Martin	307	128,656	99,429	31,461	---	6,262	---	265,808	80,628	40,000	14,093	400,529	---	---	87,930	488,459
Saint Mary's Point	378	43,626	60,726	75,835	3,329	---	7,483	190,999	---	---	---	190,999	---	---	61,900	252,899
Saint Michael	16,801	1,032,043	1,451,246	2,097,766	662,450	355,461	12,126	5,611,092	623,586	3,065,113	996,826	10,296,617	7,207,000	---	5,286,446	22,790,063
Saint Paul	296,542	40,279,958	165,727,089	43,456,783	59,597,651	53,487,498	13,937,901	376,486,880	59,357,927	33,648,646	21,249,809	490,743,262	---	4,689,775	94,736,181	590,169,218
Saint Paul Park	5,394	495,027	1,245,809	580,053	216,025	736	10,516	2,548,166	294,753	643,000	120,744	3,606,663	---	---	144,293	3,750,956
Saint Peter	11,445	741,971	2,566,660	1,259,768	1,863,078	634,701	120,213	7,186,391	4,705,188	1,400,395	270,637	13,562,611	---	---	751,314	14,313,925
Saint Rosa	64	9,385	2,794	4,638	37,124	---	150	54,091	---	---	---	54,091	---	---	---	54,091
Saint Stephen	862	116,105	133,474	53,312	24,328	---	---	327,219	411	---	---	327,630	---	---	121,306	448,936
Saint Vincent	59	3,290	20,317	5,113	---	---	3,521	32,241	---	---	---	32,241	---	---	---	32,241
Sanborn	332	58,561	40,547	91,164	11,598	4,617	20,400	226,887	12,465	31,669	6,305	277,326	---	---	3,000	280,326
Sandstone	2,781	379,340	267,150	204,019	28,338	12,984	81,189	973,020	529,360	200,753	51,715	1,754,848	---	85,894	159,279	2,000,021
Sargeant	57	13,495	2,197	11,126	134	---	---	26,952	900	---	---	27,852	---	---	---	27,852

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Sartell	16,217	619,330	2,491,006	1,178,762	290,971	966,264	15,451	5,561,784	794,763	3,395,550	1,069,210	10,821,307	---	1,599,578	2,499,422	14,920,307
Sauk Centre	4,384	716,629	1,714,680	682,706	434,458	247,091	112,503	3,908,067	1,133,562	1,039,356	651,210	6,732,195	---	---	544,855	7,277,050
Sauk Rapids	13,210	848,240	2,123,974	1,297,776	335,035	422,270	---	5,027,295	2,292,480	2,683,208	298,376	10,301,359	---	---	1,339,466	11,640,825
Savage	28,603	2,373,190	5,829,647	2,179,378	1,307,164	314,380	97,094	12,100,853	11,702,470	7,750,000	2,186,986	33,740,309	---	215,000	1,759,591	35,714,900
Scandia	4,090	568,664	346,826	730,121	97,643	---	---	1,743,254	450,441	480,000	67,639	2,741,334	---	---	644,354	3,385,688
Scanlon	986	213,069	117,302	57,723	21,956	---	---	410,050	56,917	24,548	11,406	502,921	---	---	132,842	635,763
Seaforth	83	25,071	20,881	12,671	3,233	---	22	61,878	---	---	---	61,878	---	1,047	---	62,925
Sebeka	709	148,702	139,863	127,135	33,614	189,094	---	638,408	32,433	171,363	143,199	985,403	---	---	33,582	1,018,985
Sedan	45	12,970	8,958	7,473	1,046	---	513	30,960	---	1,012	1,710	33,682	---	---	2,909	36,591
Shafer	1,049	168,230	77,512	113,138	25,186	4,181	---	388,247	19,414	209,864	8,494	626,019	---	---	40,000	666,019
Shakopee	38,701	3,119,877	9,731,407	2,637,257	3,888,300	340,904	1,252,450	20,970,195	6,883,191	2,070,000	618,695	30,542,081	---	250,000	4,290,809	35,082,890
Shelly	182	76,346	31,281	15,002	8,032	323	22,159	153,143	56,600	---	---	209,743	---	---	---	209,743
Sherburn	1,109	208,217	319,033	155,972	12,225	788	15,529	711,764	54,173	205,000	54,123	1,025,060	---	---	---	1,025,060
Shevlin	177	19,630	89,530	24,255	4,537	---	---	137,952	7,411	---	---	145,363	---	---	142,872	288,235
Shoreview	25,630	2,303,745	3,635,693	4,354,546	6,036,342	2,029,349	497,335	18,857,010	6,938,968	1,395,000	456,794	27,647,772	135,000	---	4,668,524	32,451,296
Shorewood	7,524	1,249,616	1,494,633	860,071	324,745	---	---	3,929,065	2,660,830	675,000	391,213	7,656,108	---	---	2,482,650	10,138,758
Silver Bay	1,866	485,463	533,772	513,298	886,644	110,178	36,022	2,565,377	428,953	88,819	16,862	3,100,011	---	---	419,160	3,519,171
Silver Lake	821	117,080	312,062	143,813	124,413	---	2,125	699,493	1,990,160	120,000	26,291	2,835,944	---	---	56,780	2,892,724
Skyline	285	21,243	22,704	6,250	9,023	---	748	59,968	---	---	---	59,968	---	---	---	59,968
Slayton	2,141	218,056	534,224	381,681	305,142	82,175	47,842	1,569,120	242,130	104,182	55,364	1,970,796	---	---	305,423	2,276,219
Sleepy Eye	3,554	475,307	647,040	413,022	551,592	132,858	433,770	2,653,589	1,523,915	2,210,000	339,142	6,726,646	---	---	1,328,150	8,054,796
Sobieski	194	14,066	6,425	34,814	319	---	445	56,069	160	---	---	56,229	---	---	---	56,229
Solway	92	10,749	2,000	2,651	2,278	---	1,356	19,034	---	---	---	19,034	---	---	---	19,034
South Haven	190	79,110	129,874	18,972	5,496	---	27,627	261,079	345,219	---	---	606,298	---	---	145,799	752,097
South Saint Paul	20,441	1,938,470	6,187,779	2,480,378	3,198,976	650,672	1,340,885	15,797,160	4,581,967	1,299,899	520,411	22,199,437	---	356,846	1,900,020	24,456,303
Spicer	1,192	239,514	286,383	173,490	126,122	58,910	5,103	889,522	209,984	382,387	127,752	1,609,645	---	9,600	87,385	1,706,630
Spring Grove	1,314	137,556	267,874	203,296	350,446	357,612	---	1,316,784	235,846	131,815	71,333	1,755,778	---	16,694	694,344	2,466,816
Spring Hill	87	5,463	870	4,243	2,810	---	10,017	23,403	---	---	---	23,403	---	---	8,418	31,821
Spring Lake Park	6,439	741,999	2,072,025	503,677	998,022	20,889	234,724	4,571,336	1,022,717	784,208	93,625	6,471,886	---	---	919,414	7,391,300
Spring Park	1,676	254,439	530,601	120,396	88,428	2,250	37,101	1,033,215	485,117	10,000	4,444	1,532,776	---	---	17,275	1,550,051
Spring Valley	2,475	223,300	361,979	303,496	380,034	283,140	3,560	1,555,509	680,096	200,000	115,743	2,551,348	---	23,720	633,697	3,208,765
Springfield	2,114	399,196	550,336	302,364	587,397	263,690	138,630	2,241,613	502,818	536,000	180,814	3,461,245	---	---	406,709	3,867,954
Squaw Lake	106	20,478	17,830	6,290	325	8,762	223	53,908	10,971	---	---	64,879	---	---	2,366	67,245
Stacy	1,459	179,590	160,354	49,120	43,191	70,647	43,807	546,709	91,947	1,322,000	131,776	2,092,432	---	---	---	2,092,432
Staples	2,963	325,124	763,443	430,978	73,717	237,678	104,233	1,935,173	660,161	427,982	383,339	3,406,655	---	---	461,566	3,868,221
Starbuck	1,293	438,314	341,527	175,377	115,741	273,632	5,687	1,350,278	544,692	45,000	72,707	2,012,677	865,000	20,478	352,836	3,250,991
Steen	178	31,293	10,324	6,465	19,476	---	12,908	80,466	---	---	---	80,466	---	---	---	80,466
Stephen	663	127,893	124,838	70,924	320,671	173,070	53,838	871,234	216,519	29,429	12,734	1,129,916	---	---	20,180	1,150,096
Stewart	561	163,712	170,341	208,639	28,331	---	---	571,023	1,091,117	85,000	26,739	1,773,879	---	---	93,750	1,867,629

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Stewartville	6,189	437,122	669,555	481,117	755,798	97,954	67,703	2,509,249	3,320,061	554,216	316,052	6,699,578	---	15,315	517,255	7,232,148
Stillwater	18,970	2,086,384	4,336,628	1,282,412	3,147,173	1,477,930	752,781	13,083,308	2,768,347	2,803,835	922,245	19,577,735	1,615,000	---	1,164,575	22,357,310
Stockton	713	91,412	13,296	77,270	723	---	497	183,198	95,472	---	---	278,670	---	---	54,854	333,524
Storden	212	27,034	46,239	44,119	22,695	14,836	30,157	185,080	4,001	55,000	19,975	264,056	---	---	33,475	297,531
Strandquist	69	14,800	1,744	6,602	5,367	---	3,869	32,382	---	3,600	---	35,982	---	4,577	---	40,559
Strathcona	41	4,822	2,867	2,533	1,593	---	---	11,815	---	---	---	11,815	---	---	---	11,815
Sturgeon Lake	424	54,715	24,878	33,877	13,691	---	114,509	241,670	---	---	---	241,670	---	---	---	241,670
Sunburg	98	25,837	77,137	12,864	14,886	36,230	10,426	177,380	6,170	6,586	2,604	192,740	---	---	16,845	209,585
Sunfish Lake	526	113,826	180,959	72,945	---	---	23,034	390,764	51,846	33,000	18,810	494,420	---	---	---	494,420
Swanville	344	59,371	12,331	54,214	25,239	---	49,545	200,700	---	43,000	11,021	254,721	---	---	7,672	262,393
Taconite	655	104,108	67,374	277,979	303,367	---	65,881	818,709	33,108	---	---	851,817	---	89,701	---	941,518
Tamarack	91	26,957	1,573	8,515	9,255	---	7,366	53,666	16,718	---	---	70,384	---	---	---	70,384
Taopi	56	2,813	2,113	6,022	793	---	1,388	13,129	---	14,000	597	27,726	---	---	---	27,726
Taunton	134	35,244	15,002	5,548	292	22,717	6,721	85,524	17,036	---	---	102,560	---	---	---	102,560
Taylors Falls	967	203,800	197,044	217,067	34,034	80,591	20,046	752,582	87,867	170,195	49,796	1,060,440	---	14,334	100,555	1,175,329
Tenstrike	210	6,506	7,111	15,295	300	---	1,299	30,511	---	---	---	30,511	---	---	---	30,511
Thief River Falls	8,668	1,228,646	2,475,938	979,689	1,689,873	545,980	698,164	7,618,290	5,907,945	355,000	71,860	13,953,095	---	---	433,424	14,386,519
Thomson	157	48,333	10,115	7,410	1,160	---	---	67,018	250	142,111	8,959	218,338	146,990	20,000	---	385,328
Tintah	59	10,493	38,547	5,453	3,000	---	5,596	63,089	1,947	36,123	1,483	102,642	---	---	6,947	109,589
Tonka Bay	1,492	182,667	678,644	225,290	52,880	---	39,480	1,178,961	11,369	---	---	1,190,330	---	236,750	60,385	1,487,465
Tower	500	191,261	528,032	80,826	196,030	543,286	76,998	1,616,433	580,480	79,000	29,093	2,305,006	---	---	---	2,305,006
Tracy	2,143	485,408	497,411	412,397	235,247	212,634	124,654	1,967,751	301,573	297,796	188,034	2,755,154	---	---	243,474	2,998,628
Trail	46	6,616	2,550	5,940	385	---	---	15,491	---	---	---	15,491	---	---	---	15,491
Trimont	731	120,060	181,254	158,964	42,779	13,193	5,103	521,353	40,784	9,167	2,833	574,137	---	---	---	574,137
Trommald	100	12,024	850	14,102	---	---	2,629	29,605	---	---	---	29,605	---	---	---	29,605
Trosky	78	9,631	3,561	14,635	1,536	---	3,460	32,823	1,000	---	---	33,823	---	---	---	33,823
Truman	1,094	142,145	237,099	182,398	77,960	6,569	151,422	797,593	73,111	98,893	21,545	991,142	---	---	---	991,142
Turtle River	82	2,878	1,035	5,376	---	---	1,976	11,265	---	---	---	11,265	---	---	---	11,265
Twin Lakes	148	38,684	5,904	24,140	2,083	---	345	71,156	---	---	---	71,156	---	---	---	71,156
Twin Valley	808	168,700	191,612	103,948	76,758	25,039	4,111	570,168	---	---	---	570,168	---	63,830	24,331	658,329
Two Harbors	3,729	614,523	1,072,241	856,588	744,702	172,905	430,994	3,891,953	2,347,582	99,952	29,644	6,369,131	---	196,970	353,448	6,919,549
Tyler	1,134	197,445	208,918	78,727	188,635	108,500	4,854	787,079	105,693	279,100	10,352	1,182,224	---	---	279,603	1,461,827
Ulen	552	78,184	38,698	51,001	30,802	---	26,828	225,513	151,917	---	---	377,430	---	---	---	377,430
Underwood	339	46,126	37,639	152,395	12,473	12,793	---	261,426	---	9,213	4,327	274,966	---	---	13,540	288,506
Upsala	426	74,733	53,754	94,483	31,833	500	37,706	293,009	33,034	---	934	326,977	---	---	---	326,977
Urbank	50	5,375	806	2,602	7,244	---	1,657	17,684	29,507	1,000	4,084	52,275	---	6,120	2,653	61,048
Utica	284	23,453	9,449	29,035	7,405	---	6,126	75,468	---	11,052	2,058	88,578	---	---	---	88,578
Vadnais Heights	12,643	1,158,408	2,042,634	803,485	856,718	189,550	32,289	5,083,084	1,285,212	460,000	314,328	7,142,624	---	---	6,738,033	13,880,657
Vergas	342	49,242	54,250	85,713	78,085	192,822	7,357	467,469	3,377	20,000	16,730	507,576	---	---	---	507,576

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Vermillion	426	34,168	12,571	36,375	14,572	---	---	97,686	1,225	---	---	98,911	---	---	---	98,911
Verndale	599	63,516	163,590	60,372	36,305	15,493	12,416	351,692	68,271	8,799	2,869	431,631	---	---	---	431,631
Vernon Center	331	99,914	89,626	48,190	4,774	---	---	242,504	149,462	22,574	4,353	418,893	---	---	---	418,893
Vesta	311	98,886	43,208	70,646	26,095	---	---	238,835	42,819	32,000	8,331	321,985	---	---	---	321,985
Victoria	8,133	990,901	769,994	816,335	867,358	3,433	12,727	3,460,748	3,296,005	1,745,145	1,001,081	9,502,979	1,675,000	---	1,200,774	12,378,753
Viking	105	28,719	40,592	4,738	25,222	1,772	1,256	102,299	45,729	---	---	148,028	---	8,300	---	156,328
Villard	248	68,688	39,277	36,151	20,708	---	---	164,824	53,311	13,000	3,282	234,417	---	---	---	234,417
Vining	71	6,351	26,919	12,585	5,056	---	---	50,911	---	---	---	50,911	---	---	---	50,911
Virginia	8,635	1,572,876	5,910,560	2,308,040	2,141,974	103,337	15,500	12,052,287	2,864,758	416,223	332,875	15,666,143	---	---	2,039,326	17,705,469
Wabasha	2,507	378,024	1,114,905	392,407	397,402	24,992	30,545	2,338,275	4,243,883	105,000	108,042	6,795,200	---	---	1,008,676	7,803,876
Wabasso	693	125,786	139,508	144,772	85,883	112,108	65,540	673,597	60,732	134,086	92,471	960,886	---	---	96,039	1,056,925
Waconia	11,345	1,479,712	1,181,350	1,497,707	1,755,821	116,069	---	6,030,659	2,390,888	2,315,768	681,473	11,418,788	---	659,000	1,224,783	13,302,571
Wadena	4,098	748,809	841,876	527,627	313,536	598,855	107,515	3,138,218	2,468,065	1,085,000	132,264	6,823,547	---	600,002	519,081	7,942,630
Wahkon	196	115,072	9,375	83,534	40,416	---	---	248,397	---	220,310	62,721	531,428	---	---	---	531,428
Waite Park	7,372	795,624	2,408,695	1,071,542	263,923	1,771,261	311,219	6,622,264	1,839,914	3,071,302	520,669	12,054,149	---	45,305	1,796,215	13,895,669
Waldorf	224	98,077	34,440	9,622	12,341	---	---	154,480	1,714	---	---	156,194	---	---	---	156,194
Walker	937	438,467	544,762	250,871	75,221	152,789	1,530,009	2,992,119	183,699	161,740	34,776	3,372,334	---	190,812	425,210	3,988,356
Walnut Grove	859	87,736	165,458	86,276	40,320	748	31,553	412,091	65,466	111,766	28,966	618,289	---	---	29,561	647,850
Walters	69	36,360	24,593	9,249	3,741	---	2,187	76,130	---	---	---	76,130	---	---	---	76,130
Waltham	152	14,959	3,076	7,790	1,770	---	6,693	34,288	---	210,000	7,666	251,954	---	---	---	251,954
Wanamingo	1,092	97,396	194,790	130,986	84,591	48,182	17,865	573,810	16,290	396,601	188,952	1,175,653	---	---	164,885	1,340,538
Wanda	83	23,339	27,148	14,862	1,960	---	395	67,704	123,405	---	---	191,109	---	9,300	---	200,409
Warba	180	26,293	14,771	7,402	16,421	---	1,528	66,415	---	---	---	66,415	---	---	---	66,415
Warren	1,568	865,196	197,620	207,493	177,900	65,223	33,967	1,547,399	424,913	140,225	70,352	2,182,889	---	303,523	592	2,487,004
Warroad	1,771	390,531	1,038,442	276,655	374,277	64,791	759,326	2,904,022	498,303	45,000	33,463	3,480,788	---	115,000	96,000	3,691,788
Waseca	9,365	1,202,393	2,268,008	1,673,451	966,410	448,372	258,215	6,816,849	3,496,169	845,600	140,220	11,298,838	---	181,356	2,426,904	13,907,098
Watertown	4,273	524,153	446,383	359,614	175,108	16,187	---	1,521,445	549,784	601,000	194,704	2,866,933	---	---	285,000	3,151,933
Waterville	1,880	188,585	458,920	223,896	32,219	102,717	---	1,006,337	838,522	675,000	67,738	2,587,597	---	42,950	227,445	2,857,992
Watkins	951	416,300	250,195	176,554	93,494	92,136	---	1,028,679	189,569	4,856,524	428,712	6,503,484	---	---	4,939,418	11,442,902
Watson	200	103,281	1,093	47,189	---	---	---	151,563	473	---	---	152,036	---	---	---	152,036
Waubun	403	44,245	75,405	85,267	21,548	3,969	1,089	231,523	12,295	2,000	525	246,343	---	412	20,285	267,040
Waverly	1,385	240,675	252,576	202,373	21,694	2,796	36,632	756,746	127,143	58,500	23,210	965,599	---	---	44,344	1,009,943
Wayzata	4,136	1,240,945	1,963,278	772,786	798,808	23,801	238,170	5,037,788	1,157,147	615,000	180,211	6,990,146	---	50,000	1,613,991	8,654,137
Welcome	670	103,042	212,102	166,229	11,400	59,843	4,427	557,043	174,163	76,079	76,165	883,450	---	---	22,394	905,844
Wells	2,300	440,781	536,120	458,090	537,802	147,647	41,724	2,162,164	1,238,752	270,724	85,880	3,757,520	590,000	---	22,028	4,369,548
Wendell	166	25,859	76,312	10,826	30,522	30,345	11,939	185,803	63,353	---	---	249,156	---	---	2,000	251,156
West Concord	790	155,459	190,134	154,407	112,360	68,471	30,703	711,534	257,055	18,000	10,369	996,958	---	---	---	996,958
West Saint Paul	19,648	2,112,399	6,650,732	1,583,687	681,584	601,524	22,100	11,652,026	8,418,940	1,880,000	752,235	22,703,201	---	68,300	621,729	23,393,230
West Union	103	3,475	1,013	3,921	2,775	---	664	11,848	---	---	---	11,848	---	---	---	11,848

*Failed to meet reporting deadline.

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses
Westbrook	730	112,690	160,965	140,292	119,259	18,181	3,326	554,713	44,991	65,000	67,355	732,059	---	---	11,250	743,309
Westport	53	3,529	1,238	2,255	---	---	9,950	16,972	---	---	---	16,972	---	---	---	16,972
Whalan	61	18,225	1,020	10,584	5,733	---	---	35,562	---	---	---	35,562	---	---	1,174	36,736
Wheaton	1,408	437,273	382,812	287,571	191,796	343,038	40,855	1,683,345	249,522	483,588	60,024	2,476,479	---	---	51,333	2,527,812
White Bear Lake	24,100	1,300,632	5,133,059	884,755	1,173,439	1,327,175	94,404	9,913,464	8,603,081	455,000	188,130	19,159,675	---	---	4,381,277	23,540,952
Wilder	62	11,055	736	16,384	---	---	2,306	30,481	9,508	---	---	39,989	---	---	---	39,989
Willernie	556	118,922	57,468	148,999	---	---	---	325,389	---	10,462	2,095	337,946	---	---	---	337,946
Williams	186	65,326	41,814	11,840	11,224	---	---	130,204	---	---	---	130,204	---	---	---	130,204
Willmar	19,717	3,744,641	4,271,440	2,515,148	1,852,104	414,145	220,586	13,018,064	5,639,911	2,130,000	406,919	21,194,894	---	838,000	4,746,838	26,779,732
Willow River	405	88,234	48,494	93,081	11,134	---	752	241,695	52,200	---	---	293,895	---	---	---	293,895
Wilmont	340	80,534	51,115	65,106	19,110	---	8,740	224,605	1,536	---	---	226,141	---	---	---	226,141
Wilton	247	14,985	3,510	12,749	2,974	---	50	34,268	---	---	---	34,268	---	---	---	34,268
Windom	4,630	374,976	1,317,589	524,742	466,972	602,357	89,585	3,376,221	4,424,486	443,558	242,304	8,486,569	430,774	20,000	230,005	9,167,348
Winger	222	82,434	18,070	11,037	356	---	1,852	113,749	37,853	19,000	1,999	172,601	---	---	---	172,601
Winnebago	1,414	196,823	422,027	188,069	193,872	20,746	67,178	1,088,715	241,759	171,257	139,261	1,640,992	---	---	10,537	1,651,529
Winona	27,741	2,485,577	6,644,687	2,773,739	1,508,534	1,109,658	162,415	14,684,610	2,210,080	1,485,000	148,212	18,527,902	---	601,100	1,092,562	20,221,564
Winsted	2,319	436,635	593,351	326,114	89,843	2,430	82,414	1,530,787	313,367	195,000	288,963	2,328,117	---	53,026	408,086	2,789,229
Winthrop	1,402	237,006	376,595	237,548	85,070	50,422	104,217	1,090,858	110,688	55,000	59,840	1,316,386	---	---	117,397	1,433,783
Winton	170	38,305	9,925	14,687	4,408	---	16,254	83,579	---	26,563	10,453	120,595	2,036	26,500	---	149,131
Wolf Lake	60	32,300	79,035	6,612	31,408	---	7,978	157,333	4,064	---	---	161,397	---	---	---	161,397
Wolverton	144	42,550	45,579	54,752	13,613	---	---	156,494	---	4,871	1,328	162,693	---	---	---	162,693
Wood Lake	426	70,276	46,526	94,464	36,068	---	37,764	285,098	7,017	13,000	2,000	307,115	---	---	6,200	313,315
Woodbury	65,746	5,308,196	12,345,252	5,704,797	3,876,718	321,042	262,228	27,818,233	29,996,156	4,832,442	1,943,567	64,590,398	8,003,091	---	12,708,941	85,302,430
Woodland	451	93,383	124,707	73,853	---	---	24,980	316,923	---	---	---	316,923	---	---	43,000	359,923
Woodstock*	119	37,082	23,652	11,271	1,508	---	---	73,513	14,856	6,593	2,681	97,643	---	---	---	97,643
Worthington	12,974	1,682,382	3,792,742	3,565,484	1,054,139	663,361	219,483	10,977,591	5,863,560	2,220,000	286,201	19,347,352	---	159,272	3,897,475	23,404,099
Wrenshall	400	68,351	43,048	48,186	3,975	---	---	163,560	4,611	---	---	168,171	---	---	---	168,171
Wright	127	108,082	51,599	6,661	4,830	---	103	171,275	12,986	---	---	184,261	---	---	349	184,610
Wykoff	443	45,321	59,015	52,318	33,759	48	34,443	224,904	---	---	---	224,904	---	---	---	224,904
Wyoming	7,800	472,162	1,623,603	953,643	42,142	56,558	---	3,148,108	823,194	542,144	267,069	4,780,515	---	---	9,458	4,789,973
Zemple	93	8,005	2,513	2,072	---	---	364	12,954	---	---	---	12,954	---	---	---	12,954
Zimmerman	5,269	365,632	806,165	318,927	165,426	23,761	2,378	1,682,289	1,089,193	---	15,942	2,787,424	---	26,791	57,060	2,871,275
Zumbro Falls	196	44,969	75,346	31,414	12,460	1,554,956	11,153	1,730,298	70,557	---	---	1,800,855	---	3,346	---	1,804,201
Zumbrota	3,333	390,731	498,964	748,253	473,164	172,058	130,408	2,413,578	347,816	400,000	55,150	3,216,544	---	---	1,149,049	4,365,593
		$560,555,154		**$535,800,999**		**$380,061,807**		**$3,472,015,779**		**$576,161,617**		**$5,381,795,645**		**$103,650,509**		**$6,259,280,514**
State Total	**4,459,600**		**$1,335,182,415**		**$536,572,906**		**$123,842,498**		**$1,136,396,289**		**$197,221,960**		**$124,609,047**		**$649,225,313**	

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ada	1,670	---	17,623	3,074,274	---	31,673	---	---	---	---	3,123,570
Adams	796	---	33,216	79,644	---	---	---	---	---	---	112,860
Adrian	1,218	3,671	93,132	10,148	---	3,197	---	---	---	---	110,148
Afton	2,926	8,437	935,490	138,159	---	---	---	---	---	---	1,082,086
Aitkin	2,130	61,035	60,985	102,498	---	28,414	---	111,270	104,961	---	469,163
Akeley	438	---	---	22,925	---	22,137	---	---	---	---	45,062
Albany	2,621	1,303	262,611	793,850	---	5,600	---	---	---	---	1,063,364
Albert Lea	17,951	501,020	2,286	6,255,998	---	76,681	37,940	1,627,557	---	---	8,501,482
Alberta	97	---	---	---	---	---	---	---	---	---	---
Albertville	7,211	301,354	24,951	417,206	---	31,534	265,357	---	---	---	1,040,402
Alden	653	12,635	11,014	1,879	---	---	---	---	---	---	25,528
Aldrich	44	---	---	---	---	---	---	---	---	---	---
Alexandria	13,045	---	104,500	7,801,664	---	183,591	---	470,222	---	---	8,559,977
Alpha	121	---	3,617	12,000	---	7,790	---	---	---	---	23,407
Altura	489	---	---	---	---	---	---	---	---	---	---
Alvarado	361	---	1,121,724	---	---	---	---	---	---	---	1,121,724
Amboy	535	2,370	---	4,295	---	---	---	---	---	---	6,665
Andover	31,692	504,517	12,220	4,458,627	54,514	1,203,313	15,098	---	---	---	6,248,289
Annandale	3,320	2,626	2,910	27,328	---	122,739	---	---	---	---	155,603
Anoka	17,283	71,089	283,113	1,930,980	---	1,497,924	9,458,247	---	---	53,569	13,294,922
Apple Valley	50,326	254,372	708,439	5,609,930	---	2,048,950	94,849	---	---	19,299	8,735,839
Appleton	1,384	---	50,451	---	---	164,689	---	295,043	---	4,617	514,800
Arco	76	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,359	---	170,511	1,017,328	---	78,038	328,248	---	---	---	1,594,125
Argyle	644	---	118,618	---	---	---	---	---	---	---	118,618
Arlington	2,230	120,296	38,568	301,985	---	6,557	69,549	---	---	3,874	540,829
Ashby	450	5,230	6,782	54,307	---	411	---	---	---	---	66,730
Askov	359	---	176,296	---	---	---	---	---	---	---	176,296
Atwater	1,139	368	18,328	64,070	---	5,924	---	---	---	---	88,690
Audubon	536	---	27,314	---	---	---	---	---	---	---	27,314
Aurora	1,690	---	5,695	629,007	---	45,918	119,161	---	---	5,305	805,086
Austin	24,979	6,081	797,931	3,557,715	---	382,396	1,935,117	97,888	---	---	6,777,128
Avoca	142	---	---	---	---	---	---	---	---	---	---
Avon	1,422	9,436	41,832	18,929	---	---	---	---	---	---	70,197
Babbitt	1,501	18,750	78,531	672,191	---	4,246	---	---	---	---	773,718

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Backus	245	---	33,426	---	---	---	---	---	2,830,166	---	2,863,592
Badger	374	---	---	14,610	---	12,825	---	---	---	---	27,435
Bagley	1,416	2,423	54,323	29,289	---	6,387	---	21,090	---	---	113,512
Balaton	635	2,293	13,344	19,195	---	18,452	---	---	---	---	53,284
Barnesville	2,618	28,658	---	485,136	---	62,339	---	---	---	---	576,133
Barnum	612	70,133	---	---	---	---	---	---	---	---	70,133
Barrett	415	---	---	---	---	---	---	---	---	---	---
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	887	1,515	244	423,071	---	7,130	---	---	---	---	431,960
Baudette	1,088	---	109,886	115,161	---	---	---	---	---	---	225,047
Baxter	7,747	26,987	75,395	22,921	---	70,096	881	---	---	---	196,280
Bayport	3,704	---	198,928	59,999	---	226,405	---	---	---	---	485,332
Beardsley	224	2,295	---	2,070	---	---	---	---	---	---	4,365
Beaver Bay	183	1,158	---	26,504	---	---	---	---	---	---	27,662
Beaver Creek	291	2,297	---	---	---	---	---	---	---	---	2,297
Becker	4,654	2,201	703,107	1,312,798	---	179,148	---	---	---	---	2,197,254
Bejou	94	---	---	---	---	---	---	---	---	---	---
Belgrade	733	---	35,177	---	---	---	---	---	---	358,694	393,871
Belle Plaine	6,684	34,614	74,300	1,798,756	---	72,000	36,255	---	---	---	2,015,925
Bellechester	173	---	---	---	---	---	---	---	---	---	---
Bellingham	163	---	---	13,000	---	6,477	---	---	---	---	19,477
Beltrami	107	---	3,546	2,800	---	---	---	---	---	---	6,346
Belview	375	22,672	15,761	12,817	---	---	---	---	---	---	51,250
Bemidji	13,646	---	381,622	1,902,325	---	279,423	---	---	---	---	2,563,370
Bena	116	---	---	---	---	---	---	---	---	---	---
Benson	3,184	---	19,295	321,692	---	80,559	21,809	359,349	---	---	802,704
Bertha	485	45,480	209,081	---	---	---	---	---	850,393	---	1,104,954
Bethel	465	---	46,942	29,900	---	---	---	---	---	---	76,842
Big Falls	235	---	32,702	14,159	---	---	---	---	---	---	46,861
Big Lake	10,402	---	74,110	120,591	---	688,802	269,589	---	---	---	1,153,092
Bigelow	239	---	2,267	---	---	---	---	---	---	---	2,267
Bigfork	451	---	---	---	---	---	---	---	---	---	---
Bingham Lake	124	---	---	7,000	---	4,970	---	---	---	---	11,970
Birchwood	893	---	---	208	---	18,270	---	---	---	---	18,478
Bird Island	1,013	76,068	22,863	11,580	---	17,764	15,000	---	---	---	143,275

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Biscay	107	---	---	---	---	---	---	---	---	---	---
Biwabik	1,005	---	---	278,035	---	18,538	---	---	---	---	296,573
Blackduck	800	---	19,383	1,704	---	---	---	---	---	---	21,087
Blaine	62,018	53,252	426,331	4,363,395	---	320,872	232,511	---	---	---	5,396,361
Blomkest	160	---	---	---	---	---	---	---	---	---	---
Blooming Prairie	1,979	704	405,911	96,040	---	25,529	---	---	---	6,878	535,062
Bloomington	85,935	---	607,105	8,076,371	---	692,062	17,709,054	---	---	58,913	27,143,505
Blue Earth	3,322	14,586	79,698	1,838,300	---	9,053	63,266	---	---	---	2,004,903
Bluffton	209	---	5,950	---	---	11,159	---	---	---	---	17,109
Bock	104	---	---	---	---	---	---	---	---	---	---
Borup	114	---	---	---	---	---	---	---	---	---	---
Bovey	823	---	---	---	---	---	---	---	---	---	---
Bowlus	287	---	---	---	---	---	---	---	---	---	---
Boy River	49	---	---	---	---	---	---	---	---	---	---
Boyd	166	24,609	---	---	---	---	---	---	---	---	24,609
Braham	1,817	---	79,177	527,034	---	---	580,000	---	---	---	1,186,211
Brainerd	13,662	10,171	46,883	2,913,306	---	5,320	154,540	181,471	---	75,816	3,387,507
Brandon	494	---	6,997	18,952	---	---	---	---	---	---	25,949
Breckenridge	3,369	27,683	340,803	177,719	---	110,403	105,495	---	---	---	762,103
Breezy Point	2,406	58,154	8,275	---	---	---	---	---	---	11,340	77,769
Brewster	478	---	165,000	137,460	---	---	---	---	---	12,104	314,564
Bricelyn	358	---	200,931	6,061	---	1,000	---	---	---	---	207,992
Brook Park	131	---	7,675	---	---	---	---	---	---	---	7,675
Brooklyn Center	30,426	18,311	1,777	3,451,216	---	91,959	5,077,551	---	---	---	8,640,814
Brooklyn Park	77,989	---	---	3,616,842	---	753,890	82,690	---	---	---	4,453,422
Brooks	141	---	---	12,200	---	---	---	---	---	---	12,200
Brookston	138	3,191	---	---	---	---	---	---	---	---	3,191
Brooten	748	1,035	1,917	39,374	---	5,510	---	351,966	---	---	399,802
Browerville	784	---	---	57,723	---	---	---	---	---	---	57,723
Browns Valley	590	---	8,338	---	---	2,653	---	---	---	---	10,991
Brownsdale	683	---	26,453	199,419	---	---	---	---	---	---	225,872
Brownsville	462	581	13,686	3,650	---	2,025	5,146	---	---	---	25,088
Brownton	736	46,546	28,243	4,060	---	447	---	---	---	---	79,296
Bruno	95	---	20,135	---	---	25,775	---	---	---	---	45,910
Buckman	279	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Buffalo	15,812	142,697	95,333	3,206,783	6,665	78,308	529,447	61,978	---	---	4,121,211
Buffalo Lake	702	5,020	124,777	57,145	---	8,642	62,974	---	---	---	258,558
Buhl	1,002	46,787	---	221,846	---	---	---	---	---	---	268,633
Burnsville	61,300	857,557	2,041,752	6,544,268	---	1,328,401	540,866	---	---	104,022	11,416,866
Burtrum	143	3,006	---	8,500	---	---	---	---	---	---	11,506
Butterfield	584	---	25,075	23,823	---	---	---	---	---	---	48,898
Byron	5,137	7,030	232,822	4,003,661	---	36,290	---	---	---	---	4,279,803
Caledonia	2,839	6,981	57,570	49,721	---	203,912	---	---	---	---	318,184
Callaway	236	---	---	6,448	---	20,429	---	---	---	---	26,877
Calumet	372	3,066	---	---	---	2,507	---	---	---	---	5,573
Cambridge	8,273	103,060	109,341	400,776	---	27,279	---	63,572	---	---	704,028
Campbell	155	---	---	27,070	---	3,917	---	---	---	---	30,987
Canby	1,759	11,526	15,553	28,143	---	24,611	71,663	11,756	---	---	163,252
Cannon Falls	4,101	33,160	313,367	2,946,094	---	420,612	140,762	---	---	123,192	3,977,187
Canton	345	---	---	---	---	---	---	---	---	---	---
Carlos	501	19,000	66,004	---	---	---	---	---	---	---	85,004
Carlton	851	28,252	7,232	101,968	---	24,184	---	---	---	---	161,636
Carver	4,082	15,565	36,382	3,299,479	---	33,951	96,727	---	---	---	3,482,104
Cass Lake	766	---	---	141,922	---	---	---	---	---	---	141,922
Cedar Mills	43	---	---	---	---	---	---	---	---	---	---
Center City	616	---	---	101,651	---	---	---	---	---	---	101,651
Centerville	3,953	11,248	---	1,236,533	---	18,155	---	---	---	---	1,265,936
Ceylon	353	---	---	12,798	---	---	---	---	---	---	12,798
Champlin	23,499	5,695	66,065	922,780	---	971,927	---	---	---	---	1,966,467
Chandler	265	---	---	24,169	---	---	11,404	---	---	---	35,573
Chanhassen	24,155	78,666	74,144	2,482,728	---	636,255	---	---	---	---	3,271,793
Chaska	24,811	184,037	191,438	2,619,466	---	1,914	578,472	---	500,258	---	4,075,585
Chatfield	2,807	99,840	15,412	---	---	32,541	56,770	---	---	14,682	219,245
Chickamaw Beach	113	---	---	---	---	---	---	---	---	---	---
Chisago City	5,000	31,834	82,562	349,050	---	16,455	48,461	---	---	---	528,362
Chisholm	5,036	448,973	69,711	1,259,986	---	359,332	25,163	---	---	12,894	2,176,059
Chokio	385	---	---	3,719	---	8,622	---	---	---	---	12,341
Circle Pines	5,014	---	---	189,630	---	40,077	---	---	---	---	229,707
Clara City	1,325	599	---	119,320	---	8,016	56,690	---	---	---	184,625
Claremont	547	1,860	---	74,834	---	3,407	---	---	---	---	80,101

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Clarissa	670	662	2,816	160,487	---	---	---	---	---	---	163,965
Clarkfield	833	1,683	1,298	179,261	---	3,200	36,382	---	---	---	221,824
Clarks Grove	699	---	12,393	55,905	---	---	---	---	---	---	68,298
Clear Lake	572	---	301,899	27,327	---	812	---	---	---	---	330,038
Clearbrook	525	1,811	---	15,000	---	2,999	---	---	---	---	19,810
Clearwater	1,775	19,856	108,980	3,143	---	7,851	---	---	---	---	139,830
Clements	149	---	2,160	1,220	---	---	---	---	---	---	3,380
Cleveland	725	8,026	43,012	46,370	---	---	---	---	---	---	97,408
Climax	267	---	4,236	---	---	---	---	---	---	---	4,236
Clinton	435	---	---	---	---	---	---	---	---	---	---
Clitherall	111	2,541	---	543	---	525	---	---	---	---	3,609
Clontarf	155	---	---	---	---	---	---	---	---	---	---
Cloquet	12,180	52,970	116,412	1,009,561	---	91,506	---	---	---	---	1,270,449
Coates	147	---	---	---	---	---	---	---	---	---	---
Cobden	34	---	---	---	---	---	---	---	---	---	---
Cohasset	2,762	178,376	76,802	415,797	---	26,886	---	---	---	9,103	706,964
Cokato	2,742	---	52,058	178,079	---	---	---	---	---	---	230,137
Cold Spring	4,063	5,102	124,988	119,076	---	11,199	---	---	---	---	260,365
Coleraine	1,989	101,079	68,123	290,533	---	2,114	---	---	---	---	461,849
Cologne	1,587	12,612	12,731	54,935	---	2,886	---	---	---	---	83,164
Columbia Heights	19,758	13,868	70,960	896,223	---	39,768	566,901	---	---	---	1,587,720
Columbus	3,960	2,763	---	125,463	---	9,221	---	---	---	---	137,447
Comfrey	371	1,095	12,553	287,740	---	10,229	580	---	---	---	312,197
Comstock	94	1,200	3,500	---	---	---	---	---	---	---	4,700
Conger	146	15,327	7,299	8,700	---	---	---	---	---	---	31,326
Cook	570	---	---	1,013,132	---	---	111,718	2,010	---	---	1,126,860
Coon Rapids	62,684	177,210	369,762	5,438,706	39,578	120,590	135,950	---	---	---	6,281,796
Corcoran	5,471	17,991	53,327	102,942	---	33,790	129,608	---	3,337,906	---	3,675,564
Correll	32	---	---	---	---	---	---	---	---	---	---
Cosmos	464	2,121	1,388	321,138	---	40,014	---	---	---	---	364,661
Cottage Grove	35,403	17,030	229,172	11,381,938	---	493,455	---	---	152,966	---	12,274,561
Cottonwood	1,203	108,872	36,919	66,064	---	2,935	---	---	---	---	214,790
Courtland	617	---	---	661,284	---	---	---	---	---	---	661,284
Cromwell	239	---	7,800	31,162	---	---	---	---	---	---	38,962
Crookston	7,964	---	2,003,361	2,535,553	---	78,394	---	911,311	---	28,979	5,557,598

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Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Crosby	2,392	23,526	122,771	133,665	---	53,603	---	---	---	---	333,565
Crosslake	2,192	13,499	152,373	569,256	---	188,659	---	---	---	---	923,787
Crystal	22,645	421,996	184,560	6,519,929	---	169,042	32,350	---	---	---	7,327,877
Currie	231	5,603	581	---	---	8,456	---	---	---	---	14,640
Cuyuna	337	---	---	---	---	---	---	---	---	---	---
Cyrus	291	16,124	3,354	---	---	---	---	---	---	---	19,478
Dakota	313	---	---	---	---	---	---	---	---	---	---
Dalton	249	1,317	14,500	---	---	---	---	---	---	---	15,817
Danube	483	---	14,435	3,949	---	---	---	---	---	---	18,384
Danvers	95	---	---	---	---	---	---	---	---	---	---
Darfur	105	---	4,650	9,627	---	---	---	---	---	---	14,277
Darwin	348	---	---	656	---	---	---	---	---	---	656
Dassel	1,462	4,806	43,462	10,000	---	---	---	---	1,016,363	---	1,074,631
Dawson	1,506	1,833	305,200	598,149	---	24,985	3,400	---	---	---	933,567
Dayton	4,860	23,337	749	811,409	---	850	---	---	---	---	836,345
De Graff	126	---	---	---	---	---	---	---	---	---	---
Deephaven	3,677	---	81,951	247,620	---	27,386	---	---	---	---	356,957
Deer Creek	324	---	---	---	---	55,480	---	---	---	---	55,480
Deer River	946	12,323	223,189	33,890	---	---	---	---	---	---	269,402
Deerwood	540	13,403	7,452	8,302	---	55,995	---	---	---	7,915	93,067
Delano	5,638	8,160	489,648	4,407,817	---	271,561	1,503,562	---	---	---	6,680,748
Delavan	169	6,254	15,040	---	---	---	---	---	---	---	21,294
Delhi	67	229	---	---	---	---	---	---	---	---	229
Dellwood	1,081	---	---	676,365	---	---	---	---	---	---	676,365
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	216	633	---	---	---	---	---	---	---	---	633
Dent	193	4,628	11,574	37,307	---	28,151	---	---	---	---	81,660
Detroit Lakes	8,851	6,880	526,981	1,688,648	---	328,623	211,512	38,799	510,853	---	3,312,296
Dexter	342	---	27,168	6,840	---	3,092	---	---	---	---	37,100
Dilworth	4,170	15,548	64,318	514,021	---	61,996	---	---	---	---	655,883
Dodge Center	2,713	150	64,574	89,734	---	23,950	20,164	---	---	---	198,572
Donaldson	44	---	---	---	---	---	---	---	---	---	---
Donnelly	234	---	6,979	---	---	2,191	---	---	---	---	9,170
Doran	49	---	---	---	---	---	---	---	---	---	---
Dover	758	---	2,000	346,199	---	---	---	---	---	---	348,199

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Dovray	57	429	---	---	---	---	---	---	---	---	429
Duluth	86,139	1,462,839	2,751,531	13,065,264	---	5,179,321	1,952,253	---	---	---	24,411,208
Dumont	93	---	1,500	---	---	---	---	---	---	---	1,500
Dundas	1,423	2,709	899	170,350	---	---	---	---	---	---	173,958
Dundee*	68	---	---	---	---	---	---	---	1,507,535	---	1,507,535
Dunnell	163	1,882	---	---	---	---	---	---	---	---	1,882
Eagan	66,301	347,264	410,404	7,279,608	---	1,201,071	7,473,530	---	4,107,869	194	20,819,940
Eagle Bend	521	732	13,361	57,228	---	350	---	---	---	---	71,671
Eagle Lake	2,609	118,894	5,573	57,221	---	9,250	---	---	---	---	190,938
East Bethel	11,588	1,589	---	5,438,588	---	114,996	---	---	---	---	5,555,173
East Grand Forks	8,640	---	583,896	1,404,825	---	88,072	---	---	---	49,881	2,126,674
East Gull Lake	993	15,300	---	166,375	---	---	---	---	---	---	181,675
Easton	196	---	7,182	---	---	4,710	---	---	---	---	11,892
Echo	269	---	2,138	17,946	---	---	---	---	---	---	20,084
Eden Prairie	62,729	39,987	152,859	11,992,640	---	1,761,174	---	---	---	---	13,946,660
Eden Valley	1,050	---	241,751	997,907	---	---	28,035	---	---	---	1,267,693
Edgerton	1,156	5,922	472,287	119,377	---	10,073	---	---	---	---	607,659
Edina	49,216	620,354	465,548	4,929,645	---	1,963,604	2,711,056	---	---	---	10,690,207
Effie	121	1,637	---	---	---	---	---	---	---	---	1,637
Eitzen	243	405	45,767	12,632	---	1,139	---	---	---	---	59,943
Elba	149	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,169	---	16,776	---	---	55,327	---	10,616	---	---	82,719
Elgin	1,088	80,907	---	---	---	27,054	---	---	---	---	107,961
Elizabeth	173	---	435	---	---	---	---	---	---	---	435
Elk River	23,370	150,748	371,248	3,475,028	---	565,470	680,695	---	---	---	5,243,189
Elko New Market	4,390	53,027	97,599	213,258	---	453,500	17,931	---	---	---	835,315
Elkton	140	---	---	---	---	---	---	---	---	---	---
Ellendale	677	6,874	500	42,652	---	---	---	---	---	---	50,026
Ellsworth	465	---	6,405	22,131	---	---	---	---	---	---	28,536
Elmdale	113	---	---	---	---	---	---	---	---	---	---
Elmore	656	---	62,286	12,911	---	6,222	---	---	---	---	81,419
Elrosa	217	---	---	---	---	---	---	---	---	---	---
Ely	3,477	115,886	10,389	957,426	---	14,840	6,980	170,007	---	---	1,275,528
Elysian	673	4,300	17,287	59,797	---	4,151	---	---	---	---	85,535
Emily	831	271,849	---	---	---	---	---	---	---	---	271,849

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Emmons	393	15,930	92,718	---	---	---	---	---	---	---	108,648
Erhard	144	4,515	---	---	---	---	---	---	---	---	4,515
Erskine	501	1,130	5,244	1,122,079	---	45,996	1,910	---	---	---	1,176,359
Evan	76	---	---	---	---	---	---	---	---	---	---
Evansville	613	---	163,076	127,607	---	---	---	---	---	---	290,683
Eveleth	3,704	159,031	91,736	493,614	26,351	189,594	1,265	---	247,572	---	1,209,163
Excelsior	2,284	55,054	---	130,824	---	48,077	---	---	---	---	233,955
Eyota	2,038	68,762	64,926	443,582	---	47,620	8,012	---	---	---	632,902
Fairfax	1,206	16,956	73,018	332,604	---	16,679	---	---	---	---	439,257
Fairmont	10,494	11,870	365,004	2,317,752	---	81,943	---	4,377,869	---	---	7,154,438
Falcon Heights	5,445	5,526	201,197	1,050,752	---	8,048	348,519	---	---	---	1,614,042
Faribault	23,477	103,242	189,792	5,351,557	---	412,148	138,579	153,075	---	---	6,348,393
Farmington	22,051	---	709,528	313,605	---	267,742	---	---	---	---	1,290,875
Farwell	52	---	---	---	---	---	---	---	---	---	---
Federal Dam	108	---	---	---	---	---	---	---	---	---	---
Felton	177	---	---	---	---	7,742	---	---	---	---	7,742
Fergus Falls	13,295	78,127	1,521,054	1,574,858	---	399,683	566,594	240,632	180,198	---	4,561,146
Fertile	847	---	---	---	---	---	1,594,289	166	---	---	1,594,455
Fifty Lakes	397	---	10,740	---	---	---	---	---	---	---	10,740
Finlayson	311	---	---	---	---	---	---	---	---	---	---
Fisher	433	---	10,304	---	---	---	---	---	---	---	10,304
Flensburg	224	---	---	---	---	---	---	---	---	---	---
Floodwood	535	---	48,849	---	---	---	---	---	---	---	48,849
Florence	42	---	---	---	---	---	---	---	---	---	---
Foley	2,690	25,622	42,080	8,374	---	12,862	---	---	---	---	88,938
Forada	168	3,065	9,593	27,789	---	6,753	---	---	---	---	47,200
Forest Lake	19,056	---	268,596	645,825	---	---	2,253,587	---	---	---	3,168,008
Foreston	526	500	---	---	---	---	---	---	---	---	500
Fort Ripley	69	4,800	---	---	---	---	---	---	---	---	4,800
Fosston	1,521	4,234	95,334	8,359	---	4,150	---	12,526	---	---	124,603
Fountain	413	12,216	---	37,733	---	---	---	---	---	---	49,949
Foxhome	119	---	---	---	---	---	---	---	---	---	---
Franklin	496	---	---	3,741	---	---	---	---	2,214,946	---	2,218,687
Frazee	1,390	---	---	426,012	---	14,786	---	---	---	---	440,798
Freeborn	291	4,280	---	2,839	---	---	---	---	---	---	7,119

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Freeport	665	794	19,588	4,915	---	7,038	---	---	---	---	32,335
Fridley	27,865	183,913	766,451	1,470,872	---	115,049	726,117	---	---	---	3,262,402
Frost	191	---	2,444	---	---	---	---	---	---	---	2,444
Fulda	1,297	8,761	18,896	17,647	---	3,959	59,739	---	555,506	---	664,508
Funkley	10	---	---	---	---	---	---	---	---	---	---
Garfield	356	---	---	154,822	---	---	---	---	---	---	154,822
Garrison	212	175	28,469	---	---	---	---	---	---	---	28,644
Garvin	135	969	---	---	---	---	---	---	---	---	969
Gary	208	---	---	1,790	---	---	9,000	---	---	---	10,790
Gaylord	2,303	9,135	365,092	807,790	---	41,074	7,716	---	---	---	1,230,807
Gem Lake	399	---	---	10,639	---	---	---	---	---	---	10,639
Geneva	548	---	---	10,000	---	---	---	---	---	---	10,000
Genola	71	---	---	---	---	---	---	---	---	---	---
Georgetown	131	---	---	---	---	---	---	---	---	---	---
Ghent	361	---	---	35,274	---	---	---	---	---	---	35,274
Gibbon	772	---	130,603	145,696	---	---	---	---	---	---	276,299
Gilbert	1,808	---	20,110	619,048	---	225,490	---	---	---	---	864,648
Gilman	238	---	---	---	---	---	---	---	---	---	---
Glencoe	5,570	9,139	278,587	65,659	---	55,554	---	---	---	---	408,939
Glenville	629	---	---	106,476	---	---	---	---	---	---	106,476
Glenwood	2,553	490	110,334	377,382	---	54,679	---	517,887	---	---	1,060,772
Glyndon	1,416	---	14,846	---	---	---	---	---	---	---	14,846
Golden Valley	20,683	726,678	332,708	4,619,724	---	486,925	32,810	---	---	---	6,198,845
Gonvick	290	---	95,197	11,757	---	4,068	---	---	---	---	111,022
Good Thunder	567	1,257	28,360	76,807	---	56,315	---	---	---	---	162,739
Goodhue	1,184	---	10,235	---	---	---	3,340	---	---	---	13,575
Goodridge	138	---	---	---	---	---	---	---	---	---	---
Goodview	4,074	---	11,900	35,751	---	14,306	---	---	---	---	61,957
Graceville	576	---	8,926	10,387	---	---	---	---	---	---	19,313
Granada	294	2,320	---	13,162	---	---	---	---	---	---	15,482
Grand Marais	1,359	47,526	243,099	18,509	---	52,221	---	---	---	---	361,355
Grand Meadow	1,156	---	6,877	256,787	---	2,410	---	---	---	---	266,074
Grand Rapids	10,994	---	688,711	4,985,564	---	74,529	---	668,265	---	54,585	6,471,654
Granite Falls	2,832	42,282	907,781	829,610	---	17,919	---	103,143	---	70,031	1,970,766
Grant	4,260	---	22,571	---	---	---	---	---	---	---	22,571

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Grasston	157	---	---	---	---	---	---	---	---	---	---
Green Isle	556	---	102,321	57,775	---	---	---	---	---	---	160,096
Greenbush	716	7,313	40,860	21,307	---	32,991	---	---	---	---	102,471
Greenfield	2,802	6,975	---	39,342	---	87,000	121,238	---	---	---	254,555
Greenwald	225	2,615	---	---	---	275	---	---	---	---	2,890
Greenwood	693	---	---	135,474	---	---	---	---	---	---	135,474
Grey Eagle	340	---	3,774	---	---	14,964	---	---	---	1,400	20,138
Grove City	629	1,635	24,835	16,456	---	---	---	---	---	---	42,926
Grygla	224	---	5,129	---	---	---	---	---	---	---	5,129
Gully	59	---	3,500	---	---	3,800	---	---	---	---	7,300
Hackensack	316	6,146	---	---	---	---	---	---	---	---	6,146
Hadley	54	---	2,201	---	---	---	---	---	47,368	---	49,569
Hallock	966	5,929	---	---	---	---	---	---	---	---	5,929
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	587	3,750	10,634	---	---	33,781	---	---	---	---	48,165
Ham Lake	15,650	27,110	3,292	2,172,159	---	92,138	16,203	---	---	---	2,310,902
Hamburg	507	4,095	530	77,917	---	---	---	---	---	---	82,542
Hammond	122	---	---	---	---	---	---	---	---	---	---
Hampton	701	1,123	---	135,652	---	---	---	---	21,281	---	158,056
Hancock	765	15,493	9,369	52,437	---	4,370	---	---	---	---	81,669
Hanley Falls	293	---	2,176	5,524	---	---	---	---	---	---	7,700
Hanover	3,011	72,810	134,935	861,665	---	1,182	---	---	---	---	1,070,592
Hanska	388	3,368	---	---	---	10,932	---	---	90,374	---	104,674
Harding	122	---	---	---	---	---	---	---	---	---	---
Hardwick	193	52,660	---	---	---	---	---	---	---	---	52,660
Harmony	1,021	---	153,746	86,043	---	---	---	---	---	---	239,789
Harris	1,127	10,980	---	80,251	---	---	---	---	---	---	91,231
Hartland	310	11,770	---	39,292	---	15,057	---	---	---	---	66,119
Hastings	22,592	91,404	358,203	5,179,612	---	159,670	---	---	---	---	5,788,889
Hatfield	50	---	---	---	---	---	---	---	---	---	---
Hawley	2,117	934,741	132,438	1,317,894	---	2,337	---	---	---	---	2,387,410
Hayfield	1,347	6,645	---	2,528	---	20,250	817	---	---	---	30,240
Hayward	253	---	---	---	---	---	---	---	---	---	---
Hazel Run	61	---	---	---	14,214	---	---	---	---	---	14,214
Hector	1,112	---	67,569	505,559	---	---	---	---	---	---	573,128

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Heidelberg	125	---	---	---	---	---	---	---	---	1,091	1,091
Henderson	896	4,174	335,962	1,168	---	40,084	---	---	---	---	381,388
Hendricks	710	5,241	17,016	24,141	---	4,770	---	---	---	---	51,168
Hendrum	293	---	---	---	---	---	---	---	---	---	---
Henning	806	---	---	12,198	---	---	26,384	24,402	---	27,692	90,676
Henriette	86	---	---	---	---	---	---	---	---	---	---
Herman	440	864	1,665	32,747	---	---	---	---	---	---	35,276
Hermantown	9,625	31,299	115,753	114,647	---	59,949	---	---	1,300,246	---	1,621,894
Heron Lake	691	3,611	19,698	54,423	---	---	---	---	---	---	77,732
Hewitt	256	4,059	71,000	2,778	---	---	---	---	---	---	77,837
Hibbing	16,335	81,696	279,443	3,613,933	---	1,343,311	---	---	---	46,210	5,364,593
Hill City	632	---	4,693	---	---	10,712	---	---	---	7,804	23,209
Hillman	38	---	---	---	---	---	---	---	---	---	---
Hills	684	---	---	21,462	---	29,586	---	---	---	---	51,048
Hilltop	865	8,791	---	3,601	---	---	---	---	---	---	12,392
Hinckley	1,792	3,938	---	28,920	---	---	---	---	---	---	32,858
Hitterdal	207	---	---	---	---	---	---	---	---	---	---
Hoffman	688	14,353	35,419	758,886	---	4,824	45,628	---	---	---	859,110
Hokah	569	58,335	27,856	23,305	---	11,376	---	---	---	---	120,872
Holdingford	709	14,027	---	100,951	---	13,061	---	---	---	---	128,039
Holland	179	---	---	---	---	---	---	---	---	---	---
Hollandale	295	---	---	31,038	---	---	---	---	---	---	31,038
Holloway	89	---	---	---	---	---	---	---	---	---	---
Holt	88	1,318	---	---	---	---	---	---	---	---	1,318
Hopkins	18,413	53,192	---	4,065,973	---	153,572	---	---	---	---	4,272,737
Houston	978	1,521	35,543	1,169	---	163,146	---	---	---	15,955	217,334
Howard Lake	2,002	4,550	28,325	116,206	---	6,301	---	---	---	---	155,382
Hoyt Lakes	2,032	270,989	1,893,449	145,760	---	46,172	---	---	---	---	2,356,370
Hugo	13,878	50,696	12,765	485,444	---	14,471	306,004	---	---	---	869,380
Humboldt	47	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,158	265,050	77,949	5,093,946	---	242,198	139,415	73,657	---	---	5,892,215
Ihlen	57	---	---	---	---	---	---	---	---	---	---
Independence	3,737	47,252	1,942	334,728	---	128,083	---	---	---	---	512,005
International Falls	6,400	---	136,394	2,150,284	---	66,313	442,942	---	---	37,351	2,833,284
Inver Grove Heights	34,458	---	10,940	2,563,721	---	685,500	180,758	---	---	---	3,440,919

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Iona	139	---	2,616	616	---	---	---	---	---	---	3,232
Iron Junction	89	---	---	6,941	---	---	---	---	---	---	6,941
Ironton	578	---	2,177	1,147	---	---	---	---	---	---	3,324
Isanti	5,385	28,883	---	768,660	---	1,160	---	---	---	---	798,703
Isle	766	4,438	98,436	34,459	---	---	---	---	---	---	137,333
Ivanhoe	556	---	97,664	14,379	---	---	1,122	---	---	---	113,165
Jackson	3,366	742	120,705	985,901	---	37,752	---	---	---	132,470	1,277,570
Janesville	2,269	14,090	7,177	10,459	---	28,656	---	---	---	---	60,382
Jasper	617	10,586	3,159	14,952	---	---	---	---	---	---	28,697
Jeffers*	361	---	---	5,686	---	---	---	---	---	---	5,686
Jenkins	443	---	---	30,675	---	---	---	---	---	---	30,675
Johnson	29	---	---	---	---	---	---	---	---	---	---
Jordan	6,272	66,793	611,763	1,376,295	---	560,242	1,100	---	---	5,601	2,621,794
Kandiyohi	487	---	303,733	130,233	---	---	---	---	---	---	433,966
Karlstad	765	---	185,762	---	---	---	---	---	---	---	185,762
Kasota	675	---	74,053	3,128	---	3,165	---	---	---	---	80,346
Kasson	6,083	30,643	85,830	1,129,039	---	1,753,107	294,300	---	---	---	3,292,919
Keewatin	1,078	---	51,943	53,773	---	10,263	---	---	---	---	115,979
Kelliher	267	---	32,258	8,491	---	12,024	35,000	---	---	---	87,773
Kellogg	442	---	279,642	75,353	---	1,625	---	---	---	---	356,620
Kennedy	190	---	---	119,037	---	---	---	---	---	---	119,037
Kenneth	63	---	---	---	---	---	---	---	---	---	---
Kensington	293	---	26,318	---	---	43,736	---	---	---	---	70,054
Kent	80	---	---	---	---	---	---	---	---	---	---
Kenyon	1,827	---	35,418	11,343	---	25,227	---	---	---	---	71,988
Kerkhoven	744	23,444	179,929	---	---	6,116	---	---	---	---	209,489
Kerrick	64	---	2,180	---	---	---	---	---	---	---	2,180
Kettle River	177	926	---	---	---	---	---	---	---	---	926
Kiester	488	---	46,661	1,675	---	---	---	---	---	---	48,336
Kilkenny	132	---	3,281	---	---	1,265	---	---	---	---	4,546
Kimball	768	17,748	139,091	188,902	---	5,265	---	---	---	---	351,006
Kinbrae	12	---	---	---	---	---	---	---	---	---	---
Kingston	154	---	---	---	---	---	---	---	---	---	---
Kinney	171	---	---	---	---	---	---	---	---	---	---
La Crescent	4,966	7,330	54,632	109,680	---	10,432	---	---	33,321	---	215,395

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
La Prairie	672	---	---	2,155	---	11,925	---	---	601,269	5,189	620,538
La Salle	81	---	---	---	---	---	---	---	---	---	---
Lafayette	491	---	---	15,000	---	---	---	---	544,916	---	559,916
Lake Benton	677	---	---	129,747	---	52,715	106,971	---	---	---	289,433
Lake Bronson	226	---	---	---	---	---	---	---	---	---	---
Lake City	5,041	145,208	574,888	1,672,320	---	81,733	51,373	---	---	---	2,525,522
Lake Crystal	2,555	4,153	60,122	339,291	---	58,235	---	---	---	4,168	465,969
Lake Elmo	8,773	9,175	80,503	1,631,711	---	63,525	---	---	---	---	1,784,914
Lake Henry	103	---	---	---	---	---	---	---	---	---	---
Lake Lillian	236	1,355	3,390	3,400	---	15,349	---	---	---	---	23,494
Lake Park	797	4,938	11,004	89,627	---	7,176	---	---	---	---	112,745
Lake Saint Croix Beach	1,060	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,026	17,090	2,405	---	---	---	---	---	---	---	19,495
Lake Wilson	246	---	1,660	37,871	---	20,149	9,562	---	---	398	69,640
Lakefield	1,711	---	---	736,211	---	---	3,125	---	---	---	739,336
Lakeland	1,805	---	---	---	---	62,198	---	---	2,100	---	64,298
Lakeland Shores	304	---	---	---	---	---	---	---	---	---	---
Lakeville	57,789	539,546	1,476,680	7,520,516	129	2,611,574	279,610	---	95,048	---	12,523,103
Lamberton	819	---	56,437	23,842	---	152,612	---	---	---	---	232,891
Lancaster	343	30,035	220,819	---	---	182,814	---	---	---	---	433,668
Landfall	658	1,888	---	47,692	---	---	---	---	---	---	49,580
Lanesboro	758	---	150,193	90,886	---	7,845	---	---	---	---	248,924
Laporte	111	---	---	---	---	---	---	---	---	---	---
Lastrup	102	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,460	7,451	---	234,284	---	2,658	---	---	---	---	244,393
Le Center	2,513	2,000	48,760	141,389	---	---	---	---	---	---	192,149
Le Sueur	4,074	---	43,247	84,465	---	91,337	7,046	58,320	---	---	284,415
Lengby	82	428	---	---	---	---	---	---	---	---	428
Leonard	41	---	---	---	---	---	---	---	---	---	---
Leonidas	52	389	---	9,600	---	---	---	---	---	---	9,989
LeRoy	938	---	251,253	6,028	---	11,569	---	---	---	---	268,850
Lester Prairie	1,703	132,447	18,548	35,063	---	15,231	31,025	---	---	1,696,949	1,929,263
Lewiston	1,602	15,666	19,806	175,208	---	7,009	14,696	---	---	---	232,385
Lewisville	244	---	---	2,893	---	---	---	---	---	---	2,893
Lexington	2,061	42,739	7,935	318,249	---	14,967	33,526	---	---	---	417,416

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Lilydale	900	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,436	10,109	43,153	547,875	---	90,551	262,800	---	---	6,163	960,651
Lino Lakes	20,833	8,993	224,790	51,200	---	266	---	---	---	5,886	291,135
Lismore	230	---	4,448	50,736	---	---	---	---	---	---	55,184
Litchfield	6,723	---	16,572	3,001	---	299,175	136,644	4,622	---	---	460,014
Little Canada	9,962	---	---	1,777,036	---	113,324	---	---	557,258	---	2,447,618
Little Falls	8,797	---	89,117	251,112	---	23,479	492,771	178,971	---	---	1,035,450
Littlefork	646	---	51,348	19,726	---	---	---	---	---	---	71,074
Long Beach	338	---	2,329	49,018	---	---	---	---	---	---	51,347
Long Lake	1,842	---	42,525	471,420	---	1,985	46,527	---	---	---	562,457
Long Prairie	3,432	7,029	109,580	229,967	---	3,695	---	141,794	368,702	---	860,767
Longville	157	95,588	38,090	63,839	---	21,436	---	17,619	---	---	236,572
Lonsdale	3,803	1,349	306,379	4,158,419	---	267,050	---	---	---	---	4,733,197
Loretto	644	5,862	---	9,819	---	14,752	---	---	---	---	30,433
Louisburg	44	---	---	---	---	---	---	---	---	---	---
Lowry	294	2,911	91,452	3,500	---	---	---	---	---	---	97,863
Lucan	188	---	3,752	30,536	---	---	---	---	---	---	34,288
Luverne	4,710	13,049	213,267	160,269	---	600,123	---	359,483	---	---	1,346,191
Lyle	549	---	9,009	133,125	---	5,385	---	---	---	---	147,519
Lynd	442	2,724	---	152	---	---	---	---	---	---	2,876
Mabel	771	2,136	15,000	17,528	---	1,995	132,177	---	---	---	168,836
Madelia	2,320	---	---	---	---	13,950	3,253	---	---	---	17,203
Madison	1,518	91,774	69,054	209,490	---	632,396	---	---	115,756	---	1,118,470
Madison Lake	1,117	8,792	98,285	697,516	---	9,352	250	---	---	---	814,195
Magnolia	213	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,220	---	6,934	557,174	---	---	---	---	---	---	564,108
Mahtomedi	7,871	972,135	366,844	247,690	---	27,730	---	---	---	---	1,614,399
Manchester	54	---	---	---	192	---	---	---	---	---	192
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---
Mankato	40,743	---	1,805,071	13,041,411	---	667,739	531,989	---	---	---	16,046,210
Mantorville	1,217	---	85,511	29,541	---	7,705	---	---	---	---	122,757
Maple Grove	63,746	279,941	1,157,577	13,551,918	---	1,165,594	450,706	---	2,647,475	6,271,326	25,524,537
Maple Lake	2,109	4,130	1,652	79,717	---	30,736	---	---	---	---	116,235
Maple Plain	1,773	28,160	78,033	497,538	---	57,360	---	---	---	---	661,091
Mapleton	1,762	837	27,056	162,923	---	54,813	---	---	---	---	245,629

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mapleview	178	8,570	713	332	---	261	---	---	---	---	9,876
Maplewood	38,950	---	2,918,623	23,749,655	824	104,118	345,490	---	---	236,794	27,355,504
Marble	706	73,605	---	10,747	---	2,858	---	---	---	---	87,210
Marietta	156	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix	707	4,734	63,571	51,255	---	4,931	---	---	---	13,124	137,615
Marshall	13,729	7,000	539,632	6,306,657	---	559,167	---	3,269,273	---	---	10,681,729
Mayer	1,817	5,753	8,648	43,067	---	34,572	---	---	---	---	92,040
Maynard	357	---	109,287	---	---	7,597	---	---	---	---	116,884
Mazeppa	846	---	225,595	159,794	---	---	---	---	---	---	385,389
McGrath	78	---	---	---	---	---	---	---	---	---	---
McGregor	387	---	153,000	19,238	---	5,850	---	553,724	---	---	731,812
McIntosh	624	5,118	1,494	23,269	---	113	---	---	---	---	29,994
McKinley	128	---	2,521	---	---	---	---	---	---	---	2,521
Meadowlands	137	256	---	---	---	700	---	---	---	---	956
Medford	1,238	20,209	20,520	68,340	---	5,024	---	---	---	---	114,093
Medicine Lake	379	---	11,709	---	---	---	---	---	---	---	11,709
Medina	5,309	32,955	1,058,060	2,422,611	---	229,735	1,659	---	3,028	---	3,748,048
Meire Grove	178	---	---	---	---	---	---	---	---	---	---
Melrose	3,636	11,137	47,771	541,382	---	102,071	23,174	---	---	---	725,535
Menahga	1,330	---	75,477	1,707,168	---	6,535	---	---	---	97,880	1,887,060
Mendota	201	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,163	6,049	30,613	3,263,647	---	68,912	---	---	---	69,495	3,438,716
Mentor	151	---	19,800	---	---	---	---	---	---	---	19,800
Middle River	304	---	10,000	---	---	1,500	---	---	---	---	11,500
Miesville	127	26,222	---	---	---	---	---	---	---	---	26,222
Milaca	2,907	5,917	79,086	---	---	100,981	---	---	---	---	185,984
Milan	361	176	3,339	2,020	---	2,500	---	---	---	---	8,035
Millerville	107	---	3,888	---	---	---	---	---	---	---	3,888
Millville	182	---	---	---	---	---	---	---	---	---	---
Milroy	250	629	2,572	6,443	---	---	---	---	---	---	9,644
Miltona	431	106,343	---	---	269,392	5,262	43,241	---	---	---	424,238
Minneapolis	400,938	2,119,000	---	63,038,000	---	13,265,795	---	---	---	---	78,422,795
Minneiska	111	---	---	---	---	---	---	---	---	---	---
Minneota	1,374	6,830	42,842	24,735	---	18,617	15,261	---	---	18,728	127,013
Minnesota City	196	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Minnesota Lake	677	6,403	17,768	115,134	---	7,778	---	---	---	---	147,083
Minnetonka	50,841	219,933	2,294,761	8,670,631	---	1,186,201	518,660	---	---	---	12,890,186
Minnetonka Beach	555	---	---	62,571	---	---	---	---	---	---	62,571
Minnetrista	6,796	104,151	107,028	6,321,610	---	19,891	---	---	---	---	6,552,680
Mizpah	56	---	---	---	---	3,013	---	---	---	---	3,013
Montevideo	5,329	21,015	98,185	1,503,271	---	29,349	11,595	81,815	---	---	1,745,230
Montgomery	2,972	5,446	23,934	5,419	---	17,517	---	---	---	---	52,316
Monticello	12,993	---	---	1,074,319	---	282,935	---	---	---	---	1,357,254
Montrose	3,040	9,800	271,692	76,016	---	39,270	---	---	---	---	396,778
Moorhead	39,091	127,225	573,583	15,499,317	---	284,669	379,853	---	---	175,680	17,040,327
Moose Lake	2,844	3,298	43,353	39,278	---	27,021	---	---	---	7,738	120,688
Mora	3,528	---	87,807	149,519	---	3,690	---	69,435	---	---	310,451
Morgan	885	45,753	---	7,891	---	31,348	---	---	---	---	84,992
Morris	5,382	3,165	48,838	1,651,950	---	74,856	---	415,127	---	59,429	2,253,365
Morristown	995	2,692	67,620	38,966	---	3,094	---	---	---	13,055	125,427
Morton	393	---	---	1,202	---	1,202	---	---	199,220	289	201,913
Motley	665	4,469	23,787	38,388	---	2,675	---	---	---	---	69,319
Mound	9,421	2,818	40,113	2,703,182	---	112,120	21,922	---	---	---	2,880,155
Mounds View	12,314	29,975	155,401	3,578,410	---	316,809	---	---	---	---	4,080,595
Mountain Iron	2,887	224,902	104,125	1,266,860	---	69,463	421,145	---	---	---	2,086,495
Mountain Lake	2,147	1,007	16,878	872,384	---	8,872	1,361,419	---	---	3,929	2,264,489
Murdock	266	---	---	---	---	---	---	---	---	---	---
Myrtle	43	---	---	---	---	---	---	---	---	---	---
Nashua	65	---	---	698	425	---	---	---	---	---	1,123
Nashwauk	994	---	46,341	509,891	---	---	---	---	672,966	---	1,229,198
Nassau	71	---	---	---	---	---	---	---	---	---	---
Nelson	188	---	---	39,030	---	---	---	---	---	---	39,030
Nerstrand	301	---	8,562	---	---	---	---	---	---	---	8,562
Nevis	401	1,069	12,507	15,000	---	5,653	---	---	---	---	34,229
New Auburn	451	---	4,062	---	---	---	---	---	---	---	4,062
New Brighton	22,123	---	19,818	1,607,407	---	---	174,806	---	354,218	637,184	2,793,433
New Germany	385	---	28,872	---	---	14,195	---	---	3,313,488	---	3,356,555
New Hope	20,904	38,417	127,927	3,429,538	---	182,870	461,186	---	---	---	4,239,938
New London	1,292	---	---	215,649	---	---	35,000	---	---	---	250,649
New Munich	322	---	12,337	---	---	---	---	---	---	---	12,337

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
New Prague	7,419	22,882	448,585	1,401,479	---	128,187	---	---	---	---	2,001,133
New Richland	1,217	1,250	73,242	69,018	---	5,583	168,085	---	---	---	317,178
New Trier	118	---	---	2,343	---	---	---	---	---	---	2,343
New Ulm	13,452	55,521	165,987	2,367,635	---	459,391	---	2,283,398	---	---	5,331,932
New York Mills	1,199	1,198	32,129	---	---	14,579	---	---	148,380	---	196,286
Newfolden	376	---	---	113,470	---	70,550	---	---	---	---	184,020
Newport	3,479	5,464	27,711	1,477,162	---	83,750	211,964	---	---	---	1,806,051
Nicollet	1,116	19,545	---	903,142	---	---	---	---	---	---	922,687
Nielsville	91	3,049	---	---	---	---	---	---	---	---	3,049
Nimrod	71	---	---	---	---	---	---	---	---	---	---
Nisswa	2,009	591,020	40,133	599,344	---	---	---	---	---	---	1,230,497
Norcross	70	---	---	---	---	---	---	---	---	---	---
North Branch	10,184	---	101,000	189,572	---	1,075	---	---	---	---	291,647
North Mankato	13,520	---	28,853	1,943,449	---	444,999	1,360	---	---	12,259	2,430,920
North Oaks	4,737	---	91,113	20,698	19,348	1,071	---	---	---	---	132,230
North Saint Paul	11,951	2,811	25,716	166,271	---	5,271	393	---	---	---	200,462
Northfield	20,146	835,373	3,420,227	1,630,427	---	113,531	67,437	---	---	1,508	6,068,503
Northome	197	---	---	---	---	---	---	---	---	---	---
Northrop	216	---	---	---	---	---	---	---	---	---	---
Norwood Young America	3,610	7,347	14,147	1,627,421	---	21,244	3,205	---	---	---	1,673,364
Nowthen	4,537	50,000	256,890	32,367	---	14,756	---	---	---	---	354,013
Oak Grove	8,210	9,959	394,173	830,979	374	---	---	---	---	---	1,235,485
Oak Park Heights	4,866	36,162	---	576,640	---	68,315	---	---	422,192	---	1,103,309
Oakdale	28,142	---	5,382	4,440,899	---	114,113	---	---	---	---	4,560,394
Odessa	127	26,375	---	---	---	1,763	---	---	---	---	28,138
Odin	104	5,709	706	---	---	---	---	---	---	---	6,415
Ogema	190	---	---	---	---	---	---	---	---	---	---
Ogilvie	359	53,278	28,205	---	---	---	---	---	---	---	81,483
Okabena	187	---	20,990	2,810	---	---	---	---	---	---	23,800
Oklee	440	---	31,273	5,457	---	---	---	---	---	---	36,730
Olivia	2,450	---	361,506	240,563	---	37,226	101,296	306,447	---	---	1,047,038
Onamia	874	17,624	113,191	10,209	---	4,377	---	---	---	3,264	148,665
Ormsby	129	---	4,200	---	---	---	---	---	---	---	4,200
Orono	7,611	99,614	341,011	1,393,800	---	56,016	---	---	---	---	1,890,441
Oronoco	1,338	---	22,276	19,961	---	5,025	---	---	---	---	47,262

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Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Orr	274	11,709	196,454	---	---	---	---	---	---	---	208,163
Ortonville	1,871	12,592	4,660	19,003	---	38,012	---	24,126	---	---	98,393
Osakis	1,752	---	8,581	399,778	---	---	---	---	---	---	408,359
Oslo	305	---	4,351,840	---	---	---	---	---	---	---	4,351,840
Osseo	2,439	25,460	474,785	520,036	---	149,880	1,894,322	---	---	---	3,064,483
Ostrander	254	---	---	---	---	---	---	---	---	---	---
Otsego	14,457	357,352	---	1,211,012	---	416,167	---	---	---	---	1,984,531
Ottertail	592	---	---	36,789	---	---	---	---	---	---	36,789
Owatonna	25,574	249,627	615,204	2,890,475	---	484,505	---	159,423	2,763,158	72,162	7,234,554
Palisade	167	---	5,481	---	---	---	129,603	---	---	---	135,084
Park Rapids	3,843	214	38,638	91,129	---	204,214	---	1,073,656	---	---	1,407,851
Parkers Prairie	1,015	---	34,704	---	---	---	---	---	---	---	34,704
Paynesville	2,438	12,004	50,143	330,250	---	157,295	38,212	76,865	---	---	664,769
Pease	241	---	---	---	---	421	---	---	---	---	421
Pelican Rapids	2,496	12,323	47,870	44,609	---	31,784	---	---	---	---	136,586
Pemberton	250	---	12,227	---	---	---	---	---	---	---	12,227
Pennock	516	---	26,037	6,413	---	449	---	---	---	---	32,899
Pequot Lakes	2,258	12,232	60,883	133,035	---	15,958	---	---	---	---	222,108
Perham	3,095	28,225	31,082	1,242,601	---	67,357	---	6,512	---	---	1,375,777
Perley	87	2,591	---	291,957	---	---	---	---	---	---	294,548
Peterson	191	7,056	---	---	---	4,523	---	---	---	---	11,579
Pierz	1,379	3,101	---	764,452	---	---	---	---	---	---	767,553
Pillager	468	1,450	905	726	---	---	---	---	---	---	3,081
Pine City	3,083	---	1,654,290	123,764	---	---	---	---	---	---	1,778,054
Pine Island	3,339	---	---	618,014	---	83,874	18,494	---	---	---	720,382
Pine River	946	---	3,841	---	---	---	---	39,051	---	---	42,892
Pine Springs	409	---	---	---	---	---	---	---	---	---	---
Pipestone	4,248	20,312	4,450	628,747	---	13,389	---	644,558	---	131,624	1,443,080
Plainview	3,337	---	224,594	24,035	---	139,290	---	---	---	---	387,919
Plato	316	4,194	7,010	29,668	---	15,701	---	---	---	---	56,573
Plummer	298	---	23,288	---	---	---	---	---	---	---	23,288
Plymouth	72,969	---	106,090	6,631,716	---	971,028	---	---	---	79,337	7,788,171
Porter	180	---	15,528	---	---	3,380	---	---	---	---	18,908
Preston	1,316	---	6,429	98,925	---	19,589	---	---	---	---	124,943
Princeton	4,726	42,129	2,375,325	---	---	18,909	122,989	---	---	31,864	2,591,216

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Prinsburg	493	517,773	---	42,750	---	---	---	---	---	---	560,523
Prior Lake	24,223	45,637	137,949	7,052,425	---	291,668	419,681	---	---	634,393	8,581,753
Proctor	3,088	7,138	281,071	96,730	---	2,893	---	---	---	---	387,832
Quamba	113	---	---	283,189	---	---	---	---	---	---	283,189
Racine	436	20,046	---	33,905	---	---	---	---	---	---	53,951
Ramsey	24,306	92,891	244,575	183,480	---	175,003	9,434	---	---	---	705,383
Randall	642	---	1,720	1,250	---	5,728	---	---	---	---	8,698
Randolph	455	311	---	---	---	---	---	---	---	---	311
Ranier	607	---	---	---	---	---	---	---	11,687	---	11,687
Raymond	764	2,500	14,825	47,631	---	5,640	---	---	---	---	70,596
Red Lake Falls	1,427	---	---	---	---	---	---	---	---	---	---
Red Wing	16,488	134,170	219,284	6,115,308	---	665,778	768,514	190,454	---	96,327	8,189,835
Redwood Falls	5,218	35,587	50,755	61,142	---	91,508	124,239	15,711	---	---	378,942
Regal	33	---	---	---	---	---	---	---	---	---	---
Remer	374	2,303	---	---	---	---	---	7,438	---	---	9,741
Renville	1,248	---	79,008	197,544	---	10,733	---	---	---	---	287,285
Revere	93	---	---	---	---	---	---	---	---	---	---
Rice	1,302	---	490,274	38,727	---	---	---	---	---	---	529,001
Richfield	36,041	---	26,150	4,922,547	---	22,486	---	---	---	---	4,971,183
Richmond	1,431	---	619	1,744,921	---	20,022	---	---	---	---	1,765,562
Richville	93	---	---	28,053	---	---	---	---	---	---	28,053
Riverton	114	609	---	---	---	1,214	---	---	---	---	1,823
Robbinsdale	14,445	39,040	21,325	2,613,405	---	83,977	---	---	---	---	2,757,747
Rochester	110,393	310,556	1,269,588	23,118,180	---	2,479,317	6,159,843	1,460,962	4,577,666	582,125	39,958,237
Rock Creek	1,597	---	---	---	---	---	---	---	---	---	---
Rockford	4,369	37,125	---	105,458	---	3,817	229,217	---	---	---	375,617
Rockville	2,488	10,246	11,743	392,763	---	13,242	---	---	---	---	427,994
Rogers	11,981	49,383	1,245,269	813,732	---	327,858	194,747	---	---	---	2,630,989
Rollingstone	658	3,750	---	---	---	---	---	---	---	---	3,750
Roosevelt	145	124	---	---	---	---	---	---	---	---	124
Roscoe	99	---	---	---	---	---	---	---	---	---	---
Rose Creek	400	2,879	---	139,189	---	---	---	---	---	6,500	148,568
Roseau	2,643	11,211	15,812	965,756	---	373,374	12,709	141,592	---	---	1,520,454
Rosemount	22,605	352,321	233,785	5,821,325	---	1,221,513	---	---	---	---	7,628,944
Roseville	34,476	80,846	6,251,610	2,636,339	---	1,024,538	161,523	---	---	---	10,154,856

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Rothsay	495	7,454	---	4,593	---	38,150	10,671	---	---	---	60,868
Round Lake	377	---	32,810	---	---	7,683	---	---	---	---	40,493
Royalton	1,234	18,936	200,788	192,021	---	63,035	---	---	---	---	474,780
Rush City	3,039	99,682	28,183	117,327	---	16,400	---	9,240	---	---	270,832
Rushford	1,757	15,883	102,166	533,736	---	63,080	51,037	6,571	239,350	---	1,011,823
Rushford Village	825	6,004	---	31,875	---	---	---	---	---	---	37,879
Rushmore	343	---	12,324	6,012	---	5,825	---	---	---	---	24,161
Russell	330	---	4,426	7,951	---	---	---	---	---	---	12,377
Ruthton	228	---	13,710	80,174	---	---	---	---	---	---	93,884
Rutledge	221	10,670	---	---	---	---	---	---	---	---	10,670
Sabin	550	---	---	---	---	---	---	---	---	---	---
Sacred Heart	530	---	57,776	5,268	---	---	---	---	---	---	63,044
Saint Anthony	8,516	8,157	5,792	1,889,429	---	---	---	---	---	---	1,903,378
Saint Anthony [Stearns]	86	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,381	5,328	69,541	510,566	---	16,071	---	---	---	---	601,506
Saint Bonifacius	2,292	5,321	5,528	1,251,317	---	---	---	---	---	---	1,262,166
Saint Charles	3,722	9,088	40,555	206,740	---	64,549	14,979	---	---	---	335,911
Saint Clair	870	---	100,817	---	---	---	---	---	---	---	100,817
Saint Cloud	66,219	246,220	586,944	9,170,140	---	1,488,064	---	901,074	1,350,381	---	13,742,823
Saint Francis	7,240	3,164	86,291	651,780	---	120,194	26,470	---	---	---	887,899
Saint Hilaire	285	---	---	---	---	---	---	---	---	---	---
Saint James	4,619	222	93,232	811,688	---	60,233	20,164	14,305	---	64,902	1,064,746
Saint Joseph	6,787	113,487	175,777	427,181	---	427,724	---	---	44,049	---	1,188,218
Saint Leo	97	---	2,096	---	---	---	---	---	---	---	2,096
Saint Louis Park	47,321	---	163,766	798,517	---	948,412	179,103	---	---	---	2,089,798
Saint Martin	307	---	---	---	---	6,294	---	---	74,334	---	80,628
Saint Mary's Point	378	---	---	---	---	---	---	---	---	---	---
Saint Michael	16,801	8,595	318,916	240,733	---	8,360	---	---	32,296	14,686	623,586
Saint Paul	296,542	3,498,741	3,548,908	24,964,528	---	27,084,825	260,925	---	---	---	59,357,927
Saint Paul Park	5,394	---	11,855	19,081	---	65,000	---	---	198,817	---	294,753
Saint Peter	11,445	---	344,210	2,185,579	---	427,159	1,183,724	---	---	564,516	4,705,188
Saint Rosa	64	---	---	---	---	---	---	---	---	---	---
Saint Stephen	862	---	279	---	---	132	---	---	---	---	411
Saint Vincent	59	---	---	---	---	---	---	---	---	---	---
Sanborn	332	2,030	4,777	5,658	---	---	---	---	---	---	12,465

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sandstone	2,781	---	378,718	89,573	---	45,565	15,504	---	---	---	529,360
Sargeant	57	---	---	900	---	---	---	---	---	---	900
Sartell	16,217	32,599	165,329	157,270	---	365,479	74,086	---	---	---	794,763
Sauk Centre	4,384	17,812	30,081	993,379	---	---	---	92,290	---	---	1,133,562
Sauk Rapids	13,210	6,417	104,994	314,831	---	149,467	1,716,771	---	---	---	2,292,480
Savage	28,603	66,396	541,414	8,096,836	---	563,860	2,433,964	---	---	---	11,702,470
Scandia	4,090	25,761	360,809	63,871	---	---	---	---	---	---	450,441
Scanlon	986	1,516	---	53,277	---	2,124	---	---	---	---	56,917
Seaforth	83	---	---	---	---	---	---	---	---	---	---
Sebeka	709	---	---	---	---	32,433	---	---	---	---	32,433
Sedan	45	---	---	---	---	---	---	---	---	---	---
Shafer	1,049	---	9,000	---	---	10,414	---	---	---	---	19,414
Shakopee	38,701	40,818	73,929	5,908,112	---	860,332	---	---	---	---	6,883,191
Shelly	182	---	51,600	5,000	---	---	---	---	---	---	56,600
Sherburn	1,109	---	12,593	25,524	---	---	---	---	---	16,056	54,173
Shevlin	177	1,296	6,115	---	---	---	---	---	---	---	7,411
Shoreview	25,630	94,457	---	4,718,238	---	1,385,791	---	---	740,482	---	6,938,968
Shorewood	7,524	322	515,419	605,761	---	1,539,328	---	---	---	---	2,660,830
Silver Bay	1,866	7,163	8,888	103,393	---	282,884	26,625	---	---	---	428,953
Silver Lake	821	5,822	21,039	1,943,614	---	19,685	---	---	---	---	1,990,160
Skyline	285	---	---	---	---	---	---	---	---	---	---
Slayton	2,141	970	63,116	118,112	---	42,863	16,690	---	---	379	242,130
Sleepy Eye	3,554	3,644	70,348	12,234	40,880	19,206	641,489	2,568	723,659	9,887	1,523,915
Sobieski	194	---	---	160	---	---	---	---	---	---	160
Solway	92	---	---	---	---	---	---	---	---	---	---
South Haven	190	265,335	79,884	---	---	---	---	---	---	---	345,219
South Saint Paul	20,441	22,809	1,094,493	1,726,180	---	165,087	---	128,495	1,444,903	---	4,581,967
Spicer	1,192	---	41,220	56,676	---	32,156	79,932	---	---	---	209,984
Spring Grove	1,314	---	4,211	231,635	---	---	---	---	---	---	235,846
Spring Hill	87	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,439	---	51,529	945,035	---	26,153	---	---	---	---	1,022,717
Spring Park	1,676	---	---	485,117	---	---	---	---	---	---	485,117
Spring Valley	2,475	---	57,116	557,511	---	57,451	8,018	---	---	---	680,096
Springfield	2,114	---	53,642	160,079	---	34,987	---	254,110	---	---	502,818
Squaw Lake	106	10,971	---	---	---	---	---	---	---	---	10,971

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Stacy	1,459	---	---	11,809	---	80,138	---	---	---	---	91,947
Staples	2,963	---	13,135	256,016	---	21,144	53,270	316,596	---	---	660,161
Starbuck	1,293	3,399	16,902	508,334	---	---	---	16,057	---	---	544,692
Steen	178	---	---	---	---	---	---	---	---	---	---
Stephen	663	135,780	25,495	35,744	---	19,500	---	---	---	---	216,519
Stewart	561	9,709	---	1,081,408	---	---	---	---	---	---	1,091,117
Stewartville	6,189	79,375	1,872,955	1,086,617	---	151,871	129,243	---	---	---	3,320,061
Stillwater	18,970	79,992	186,430	2,190,194	---	250,641	61,090	---	---	---	2,768,347
Stockton	713	---	10,108	48,343	---	37,021	---	---	---	---	95,472
Storden	212	---	4,001	---	---	---	---	---	---	---	4,001
Strandquist	69	---	---	---	---	---	---	---	---	---	---
Strathcona	41	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	424	---	---	---	---	---	---	---	---	---	---
Sunburg	98	---	---	1,481	---	---	4,689	---	---	---	6,170
Sunfish Lake	526	---	---	51,846	---	---	---	---	---	---	51,846
Swanville	344	---	---	---	---	---	---	---	---	---	---
Taconite	655	---	15,741	997	---	16,370	---	---	---	---	33,108
Tamarack	91	15,127	1,591	---	---	---	---	---	---	---	16,718
Taopi	56	---	---	---	---	---	---	---	---	---	---
Taunton	134	---	17,036	---	---	---	---	---	---	---	17,036
Taylors Falls	967	192	4,881	55,059	---	16,433	11,302	---	---	---	87,867
Tenstrike	210	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,668	22,531	259,296	5,441,183	---	184,935	---	---	---	---	5,907,945
Thomson	157	---	---	---	---	250	---	---	---	---	250
Tintah	59	---	1,947	---	---	---	---	---	---	---	1,947
Tonka Bay	1,492	10,155	---	---	---	1,214	---	---	---	---	11,369
Tower	500	---	---	269,673	---	10,464	268,784	31,559	---	---	580,480
Tracy	2,143	3,814	87,818	43,552	---	82,881	1,385	80,800	---	1,323	301,573
Trail	46	---	---	---	---	---	---	---	---	---	---
Trimont	731	---	8,256	---	---	20,663	---	---	---	11,865	40,784
Trommald	100	---	---	---	---	---	---	---	---	---	---
Trosky	78	---	---	1,000	---	---	---	---	---	---	1,000
Truman	1,094	8,665	44,303	---	---	20,143	---	---	---	---	73,111
Turtle River	82	---	---	---	---	---	---	---	---	---	---
Twin Lakes	148	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Twin Valley	808	---	---	---	---	---	---	---	---	---	---
Two Harbors	3,729	2,040,573	34,313	33,340	---	147,329	---	92,027	---	---	2,347,582
Tyler	1,134	26,504	27,991	12,289	---	38,909	---	---	---	---	105,693
Ulen	552	42,218	13,861	91,551	---	4,287	---	---	---	---	151,917
Underwood	339	---	---	---	---	---	---	---	---	---	---
Upsala	426	11,072	---	---	---	21,962	---	---	---	---	33,034
Urbank	50	1,163	---	464	---	27,880	---	---	---	---	29,507
Utica	284	---	---	---	---	---	---	---	---	---	---
Vadnais Heights	12,643	4,124	106,758	542,394	---	124,376	507,560	---	---	---	1,285,212
Vergas	342	---	---	3,377	---	---	---	---	---	---	3,377
Vermillion	426	1,225	---	---	---	---	---	---	---	---	1,225
Verndale	599	---	31,683	4,225	---	3,745	---	---	28,618	---	68,271
Vernon Center	331	---	124,309	5,571	---	19,582	---	---	---	---	149,462
Vesta	311	910	28,336	8,900	---	4,673	---	---	---	---	42,819
Victoria	8,133	980,947	103,619	1,336,519	---	833,589	41,331	---	---	---	3,296,005
Viking	105	---	45,729	---	---	---	---	---	---	---	45,729
Villard	248	---	50,431	---	---	2,880	---	---	---	---	53,311
Vining	71	---	---	---	---	---	---	---	---	---	---
Virginia	8,635	170,816	259,218	131,536	---	349,756	1,953,432	---	---	---	2,864,758
Wabasha	2,507	2,242	30,998	4,086,883	---	112,493	11,267	---	---	---	4,243,883
Wabasso	693	6,199	4,572	37,875	---	10,048	2,038	---	---	---	60,732
Waconia	11,345	30,951	49,603	2,106,318	---	204,016	---	---	---	---	2,390,888
Wadena	4,098	19,191	30,991	431,089	---	1,915,633	71,161	---	---	---	2,468,065
Wahkon	196	---	---	---	---	---	---	---	---	---	---
Waite Park	7,372	22,643	147,182	1,605,592	---	34,547	29,950	---	---	---	1,839,914
Waldorf	224	---	1,714	---	---	---	---	---	---	---	1,714
Walker	937	---	---	21,789	---	---	81,911	79,999	---	---	183,699
Walnut Grove	859	878	14,340	9,000	---	41,248	---	---	---	---	65,466
Walters	69	---	---	---	---	---	---	---	---	---	---
Waltham	152	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,092	2,844	---	---	---	351	13,095	---	---	---	16,290
Wanda	83	9,000	112,955	1,450	---	---	---	---	---	---	123,405
Warba	180	---	---	---	---	---	---	---	---	---	---
Warren	1,568	---	---	210,441	---	214,472	---	---	---	---	424,913
Warroad	1,771	46,700	212,838	94,426	---	81,137	---	63,202	---	---	498,303

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Waseca	9,365	52,490	2,058,499	1,251,363	---	51,045	---	82,772	---	---	3,496,169
Watertown	4,273	251,322	23,163	269,459	---	5,840	---	---	---	---	549,784
Waterville	1,880	3,850	49,791	765,338	---	19,543	---	---	---	---	838,522
Watkins	951	43,122	69,819	75,934	---	694	---	---	---	---	189,569
Watson	200	---	473	---	---	---	---	---	---	---	473
Waubun	403	---	12,295	---	---	---	---	---	---	---	12,295
Waverly	1,385	7,103	---	49,442	---	42,801	27,797	---	---	---	127,143
Wayzata	4,136	202,355	33,991	841,405	---	79,396	---	---	---	---	1,157,147
Welcome	670	284	600	168,214	---	5,065	---	---	---	---	174,163
Wells	2,300	5,768	25,998	1,100,196	---	37,649	---	69,141	---	---	1,238,752
Wendell	166	---	58,462	---	---	4,891	---	---	---	---	63,353
West Concord	790	---	257,055	---	---	---	---	---	---	---	257,055
West Saint Paul	19,648	497,169	171,332	4,710,329	---	390,357	2,649,753	---	---	---	8,418,940
West Union	103	---	---	---	---	---	---	---	---	---	---
Westbrook	730	4,584	4,823	13,661	---	21,923	---	---	---	---	44,991
Westport	53	---	---	---	---	---	---	---	---	---	---
Whalan	61	---	---	---	---	---	---	---	---	---	---
Wheaton	1,408	747	5,054	81,259	---	12,519	---	149,943	---	---	249,522
White Bear Lake	24,100	140,761	277,205	5,768,107	---	211,212	1,987,224	---	---	218,572	8,603,081
Wilder	62	4,551	---	4,957	---	---	---	---	---	---	9,508
Willernie	556	---	---	---	---	---	---	---	---	---	---
Williams	186	---	---	---	---	---	---	---	---	---	---
Willmar	19,717	64,208	438,560	4,773,018	---	248,851	---	115,274	---	---	5,639,911
Willow River	405	---	---	---	---	52,200	---	---	---	---	52,200
Wilmont	340	1,536	---	---	---	---	---	---	---	---	1,536
Wilton	247	---	---	---	---	---	---	---	---	---	---
Windom	4,630	32,395	82,420	2,549,274	---	39,053	1,406,801	314,543	---	---	4,424,486
Winger	222	28,443	9,410	---	---	---	---	---	---	---	37,853
Winnebago	1,414	41,310	44,275	132,695	---	20,890	2,589	---	---	---	241,759
Winona	27,741	22,626	90,291	1,983,821	---	94,242	19,100	---	---	---	2,210,080
Winsted	2,319	---	50,189	260,924	---	---	---	2,254	---	---	313,367
Winthrop	1,402	19,617	67,411	8,407	---	15,253	---	---	---	---	110,688
Winton	170	---	---	---	---	---	---	---	---	---	---
Wolf Lake	60	---	4,064	---	---	---	---	---	---	---	4,064
Wolverton	144	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2013

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Wood Lake	426	---	---	---	---	7,017	---	---	---	---	7,017
Woodbury	65,746	97,984	535,436	15,961,285	---	12,319,043	---	---	1,082,408	---	29,996,156
Woodland	451	---	---	---	---	---	---	---	---	---	---
Woodstock*	119	---	14,856	---	---	---	---	---	---	---	14,856
Worthington	12,974	---	170,754	2,991,811	---	2,691,614	9,381	---	---	---	5,863,560
Wrenshall	400	---	618	3,993	---	---	---	---	---	---	4,611
Wright	127	300	9,606	---	---	3,080	---	---	---	---	12,986
Wykoff	443	---	---	---	---	---	---	---	---	---	---
Wyoming	7,800	24,030	204,807	589,476	---	4,881	---	---	---	---	823,194
Zemple	93	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,269	7,804	---	773,183	---	161,811	146,395	---	---	---	1,089,193
Zumbro Falls	196	---	57,791	---	---	12,766	---	---	---	---	70,557
Zumbrota	3,333	---	57,095	285,668	---	---	---	---	---	5,053	347,816
State Total	**4,459,600**	**$33,430,738**	**$103,316,938**	**$691,270,129**	**$472,886**	**$130,955,326**	**$95,378,176**	**$25,360,723**	**$42,967,906**	**$13,243,467**	**$1,136,396,289**

*Failed to meet reporting deadline.

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ANALYSIS OF

TOTAL OUTSTANDING INDEBTEDNESS

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ada	1,670	---	---	---	---	3,415,000	---	---	3,415,000	1,405,000	850,000
Adams	796	905,000	---	---	805,000	---	---	---	1,710,000	---	15,242
Adrian	1,218	---	---	---	1,315,000	2,949,000	---	---	4,264,000	1,315,000	1,109,769
Afton	2,926	3,425,000	---	---	---	---	---	---	3,425,000	---	---
Aitkin	2,130	1,750,000	110,000	---	---	1,010,000	---	---	2,870,000	1,270,000	1,128,640
Akeley	438	---	---	---	126,000	474,000	---	---	600,000	---	---
Albany	2,621	---	88,092	---	7,090,000	---	---	---	7,178,092	3,175,000	4,353,624
Albert Lea	17,951	---	---	---	15,985,000	1,575,000	---	---	17,560,000	---	1,883,994
Alberta	97	---	---	---	---	344,000	---	---	344,000	---	---
Albertville	7,211	---	---	---	12,265,000	5,000,000	---	---	17,265,000	10,610,000	3,285,024
Alden	653	---	---	---	250,000	---	---	---	250,000	---	150,000
Aldrich	44	---	---	---	---	---	---	---	---	---	---
Alexandria	13,045	7,785,000	---	---	14,135,000	3,790,000	---	---	25,710,000	5,080,000	3,829,938
Alpha	121	---	---	---	---	---	---	---	---	---	45,600
Altura	489	45,000	---	---	---	---	---	---	45,000	---	---
Alvarado	361	---	---	---	---	---	134,000	---	134,000	---	726,268
Amboy	535	---	---	---	---	---	---	---	---	---	---
Andover	31,692	19,855,000	---	---	385,000	6,875,000	16,925,000	290,000	44,330,000	16,995,000	1,663,593
Annandale	3,320	615,000	---	---	8,445,000	---	---	---	9,060,000	3,790,000	15,556,915
Anoka	17,283	3,070,000	7,460,000	---	---	---	2,745,000	---	13,275,000	4,595,000	2,502,460
Apple Valley	50,326	29,350,000	---	---	6,205,000	2,395,000	2,630,000	---	40,580,000	17,965,000	190,645
Appleton	1,384	6,013,223	---	---	930,000	2,155,000	---	---	9,098,223	3,225,000	1,700,297
Arco	76	---	---	---	---	40,000	---	---	40,000	---	---
Arden Hills	9,359	---	550,000	---	---	---	---	---	550,000	550,000	---
Argyle	644	---	---	---	238,800	2,221,000	---	---	2,459,800	238,800	677,000
Arlington	2,230	2,985,000	---	---	1,770,000	320,000	1,245,000	---	6,320,000	4,200,000	4,381,387
Ashby	450	---	---	---	1,290,000	1,694,000	---	---	2,984,000	790,000	144,913
Askov	359	---	---	---	---	264,000	---	---	264,000	---	277,000
Atwater	1,139	---	---	---	670,000	---	---	---	670,000	670,000	1,395,868
Audubon	536	1,580,000	---	---	530,000	860,000	---	---	2,970,000	2,645,000	346,005
Aurora	1,690	---	---	---	---	170,000	---	---	170,000	---	2,191,796
Austin	24,979	3,375,000	1,100,000	---	800,000	6,180,000	17,970,000	---	29,425,000	10,830,000	143,351
Avoca	142	---	---	---	---	412,900	---	---	412,900	---	86,000
Avon	1,422	1,840,426	---	---	6,479,574	5,238,855	---	---	13,558,855	1,585,000	---
Babbitt	1,501	1,540,000	---	---	140,000	---	---	---	1,680,000	---	873,607
Backus	245	184,234	---	---	---	---	---	---	184,234	---	1,149,632
Badger	374	---	---	---	---	189,000	---	---	189,000	---	315,878
Bagley	1,416	---	---	---	1,495,000	1,908,817	---	---	3,403,817	2,270,000	1,568,824
Balaton	635	---	---	---	1,315,000	2,818,083	---	---	4,133,083	1,675,000	694,012

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Barnesville	2,618	2,525,000	---	---	2,655,000	615,000	380,414	---	6,175,414	3,740,000	3,121,322
Barnum	612	---	---	---	---	324,000	---	---	324,000	---	726,104
Barrett	415	93,000	---	---	---	1,406,710	---	---	1,499,710	---	19,520
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	887	---	---	---	409,000	---	1,671,000	---	2,080,000	127,000	---
Baudette	1,088	---	---	---	---	819,000	---	---	819,000	---	1,409,948
Baxter	7,747	6,180,000	---	---	8,835,000	12,790,000	---	---	27,805,000	9,995,000	7,602,667
Bayport	3,704	---	440,000	---	---	---	---	---	440,000	440,000	---
Beardsley	224	---	---	---	96,000	---	---	---	96,000	---	---
Beaver Bay	183	---	---	---	---	---	---	---	---	---	1,116,281
Beaver Creek	291	---	---	---	---	---	---	---	---	---	69,590
Becker	4,654	15,115,000	---	---	1,740,000	755,000	---	---	17,610,000	7,955,000	332,883
Bejou	94	---	---	---	---	---	---	---	---	---	222,468
Belgrade	733	---	335,000	---	145,000	445,000	1,040,000	---	1,965,000	1,310,000	1,535,319
Belle Plaine	6,684	---	---	---	8,392,120	10,347,880	1,310,000	---	20,050,000	8,070,000	6,925,142
Bellechester	173	---	---	---	---	112,000	---	---	112,000	---	---
Bellingham	163	---	---	---	---	---	---	---	---	---	---
Beltrami	107	---	---	---	---	---	---	---	---	---	---
Belview	375	---	---	---	---	1,463,210	---	---	1,463,210	---	34,873
Bemidji	13,646	9,940,000	---	---	3,760,000	11,775,000	44,000,000	---	69,475,000	10,795,000	---
Bena	116	---	---	---	---	---	---	---	---	---	---
Benson	3,184	1,070,000	---	---	---	570,000	5,380,000	---	7,020,000	---	5,679,943
Bertha	485	3,639,000	---	---	---	---	---	---	3,639,000	---	---
Bethel	465	880,000	---	---	---	---	---	---	880,000	880,000	527,000
Big Falls	235	---	---	---	---	651,000	---	---	651,000	---	---
Big Lake	10,402	---	1,850,000	---	16,810,000	13,584,238	2,585,762	---	34,830,000	12,675,000	20,145,000
Bigelow	239	---	---	---	---	---	---	---	---	---	756,662
Bigfork	451	---	---	---	---	37,000	---	---	37,000	---	916,100
Bingham Lake	124	---	---	---	---	---	---	---	---	---	---
Birchwood	893	---	---	---	152,938	---	---	---	152,938	---	---
Bird Island	1,013	---	---	---	260,000	5,570,000	365,403	---	6,195,403	---	3,736,980
Biscay	107	---	---	---	---	---	---	---	---	---	---
Biwabik	1,005	---	105,000	---	---	---	---	---	105,000	---	373,255
Blackduck	800	260,000	---	---	310,000	1,165,000	---	---	1,735,000	1,335,000	140,717
Blaine	62,018	20,195,000	2,560,000	---	10,275,000	4,460,000	---	---	37,490,000	8,630,000	4,053,250
Blomkest	160	---	---	---	---	1,000,442	---	---	1,000,442	1,000,442	---
Blooming Prairie	1,979	---	---	---	873,617	281,383	535,000	---	1,690,000	385,000	2,635,064
Bloomington	85,935	9,940,000	3,095,000	---	60,125,000	---	---	---	73,160,000	---	1,574,720
Blue Earth	3,322	5,754,710	---	---	5,451,250	---	160,000	---	11,365,960	3,924,225	9,150,055

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Bluffton	209	43,982	---	---	---	411,781	---	---	455,763	4,000	---
Bock	104	---	---	---	---	218,300	---	---	218,300	---	---
Borup	114	---	---	---	---	---	---	---	---	---	---
Bovey	823	---	---	---	285,000	1,600,000	---	---	1,885,000	---	6,770
Bowlus	287	---	---	---	---	---	---	---	---	---	---
Boy River	49	---	---	---	---	---	---	---	---	---	---
Boyd	166	---	---	---	---	900,700	---	---	900,700	---	---
Braham	1,817	---	895,000	---	681,000	2,343,148	---	---	3,919,148	895,000	168,000
Brainerd	13,662	737,500	---	---	10,780,000	1,945,000	8,703,980	---	22,166,480	737,500	23,495,276
Brandon	494	---	---	---	1,550,000	2,360,000	---	---	3,910,000	1,550,000	46,878
Breckenridge	3,369	2,545,000	67,696	---	510,000	89,118	---	---	3,211,814	2,714,118	1,360,355
Breezy Point	2,406	---	---	---	4,565,000	---	---	---	4,565,000	2,250,000	49,793
Brewster	478	---	---	---	265,000	585,000	---	---	850,000	---	126,118
Bricelyn	358	143,000	---	---	---	1,283,000	---	---	1,426,000	---	---
Brook Park	131	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	30,426	---	17,470,000	---	6,920,000	1,940,000	---	---	26,330,000	---	---
Brooklyn Park	77,989	11,595,000	5,245,000	---	1,915,000	17,470,000	3,675,000	---	39,900,000	16,225,000	230,284
Brooks	141	---	---	---	---	---	---	---	---	---	---
Brookston	138	---	---	---	---	---	---	---	---	---	---
Brooten	748	955,000	---	---	---	---	---	---	955,000	---	2,357,503
Browerville	784	---	---	---	345,000	1,205,000	120,000	---	1,670,000	120,000	1,310,000
Browns Valley	590	---	---	---	---	760,000	---	---	760,000	160,000	107,723
Brownsdale	683	---	---	---	1,194,000	26,000	---	---	1,220,000	65,000	---
Brownsville	462	45,000	---	---	---	973,278	---	---	1,018,278	223,278	---
Brownton	736	820,000	---	---	830,000	1,900,000	---	---	3,550,000	830,000	1,210,090
Bruno	95	---	---	---	---	---	---	---	---	---	---
Buckman	279	---	---	---	---	---	---	---	---	---	30,000
Buffalo	15,812	28,405,000	---	---	2,090,000	62,001,320	6,275,000	---	98,771,320	46,176,200	1,740,105
Buffalo Lake	702	---	---	---	555,000	---	---	---	555,000	---	187,786
Buhl	1,002	280,000	---	---	---	---	---	---	280,000	55,000	231,287
Burnsville	61,300	1,155,000	10,885,000	---	17,890,000	14,025,000	4,920,000	15,315,000	64,190,000	1,925,000	11,836
Burtrum	143	---	---	---	---	---	---	---	---	---	---
Butterfield	584	---	---	---	---	212,000	---	---	212,000	---	2,913,208
Byron	5,137	---	---	---	8,290,000	4,235,000	---	---	12,525,000	4,425,000	1,972,000
Caledonia	2,839	---	---	---	360,000	585,000	---	---	945,000	775,000	2,531,546
Callaway	236	---	---	---	---	322,714	---	---	322,714	---	247,000
Calumet	372	---	---	---	---	---	---	---	---	---	192,246
Cambridge	8,273	---	---	---	9,724,804	8,705,201	---	---	18,430,005	---	3,759,643
Campbell	155	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Canby	1,759	---	1,185,000	---	265,000	2,027,000	---	---	3,477,000	245,000	8,435,001
Cannon Falls	4,101	---	---	---	11,217,000	2,680,000	---	---	13,897,000	5,765,000	6,653,459
Canton	345	---	---	---	---	397,500	---	---	397,500	---	53,862
Carlos	501	---	---	---	655,000	500,000	---	---	1,155,000	655,000	---
Carlton	851	---	---	---	---	1,492,000	---	---	1,492,000	---	1,370,000
Carver	4,082	---	---	---	6,275,000	7,880,000	---	---	14,155,000	3,370,000	1,864,000
Cass Lake	766	---	---	---	---	---	114,000	---	114,000	---	349,500
Cedar Mills	43	---	---	---	---	191,000	---	---	191,000	---	---
Center City	616	---	---	---	163,725	---	---	---	163,725	---	743,160
Centerville	3,953	---	---	---	9,550,000	---	---	---	9,550,000	2,400,000	---
Ceylon	353	---	---	---	---	160,000	---	---	160,000	160,000	106,880
Champlin	23,499	9,500,000	---	---	980,000	3,870,000	---	---	14,350,000	12,340,000	---
Chandler	265	---	---	---	---	---	---	---	---	---	713,490
Chanhassen	24,155	10,155,000	705,000	---	5,220,000	16,170,000	---	---	32,250,000	15,745,000	---
Chaska	24,811	3,120,000	7,640,000	---	18,870,000	11,700,000	37,125,000	---	78,455,000	51,545,000	1,464,994
Chatfield	2,807	40,000	---	125,210	3,330,000	6,310,000	---	---	9,805,210	9,680,000	---
Chickamaw Beach	113	---	---	---	---	---	---	---	---	---	---
Chisago City	5,000	---	---	---	6,090,000	---	---	---	6,090,000	875,000	---
Chisholm	5,036	2,175,000	70,000	---	---	---	---	---	2,245,000	70,000	1,388,968
Chokio	385	200,000	---	---	---	945,000	---	---	1,145,000	945,000	456,000
Circle Pines	5,014	1,480,000	3,270,000	---	3,665,000	3,495,000	690,000	---	12,600,000	7,170,000	---
Clara City	1,325	2,230,000	---	---	---	1,130,000	---	---	3,360,000	830,000	2,085,200
Claremont	547	---	355,000	---	---	4,125,000	---	---	4,480,000	4,125,000	126,000
Clarissa	670	---	---	---	---	2,119,100	---	---	2,119,100	2,119,000	---
Clarkfield	833	---	1,115,000	---	---	2,280,000	168,336	---	3,563,336	2,160,000	---
Clarks Grove	699	---	---	---	---	---	---	---	---	---	---
Clear Lake	572	---	---	---	---	31,000	---	---	31,000	---	2,167,186
Clearbrook	525	510,000	---	---	---	140,000	---	---	650,000	---	293,899
Clearwater	1,775	895,000	---	---	---	---	---	---	895,000	895,000	7,333,975
Clements	149	---	---	---	---	---	---	---	---	---	---
Cleveland	725	269,864	---	---	---	1,642,847	---	---	1,912,711	995,000	151,012
Climax	267	---	---	---	---	---	---	---	---	---	123,619
Clinton	435	---	---	---	---	1,020,000	---	---	1,020,000	---	159,843
Clitherall	111	---	---	---	---	---	---	---	---	---	---
Clontarf	155	---	---	---	---	---	---	---	---	---	501,000
Cloquet	12,180	1,335,000	---	---	1,960,000	790,000	---	---	4,085,000	2,750,000	1,024,768
Coates	147	---	---	---	---	---	---	---	---	---	---
Cobden	34	---	---	---	---	---	---	---	---	---	87,300
Cohasset	2,762	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Cokato	2,742	1,285,000	---	---	---	---	---	---	1,285,000	865,000	3,418,115
Cold Spring	4,063	---	---	---	5,125,000	---	---	---	5,125,000	1,640,000	3,916,000
Coleraine	1,989	---	715,000	76,395	---	665,000	---	---	1,456,395	240,000	2,265,519
Cologne	1,587	13,900,000	---	---	---	3,455,323	---	---	17,355,323	8,020,000	---
Columbia Heights	19,758	12,685,000	525,000	2,679,000	1,733,021	2,436,979	4,430,000	---	24,489,000	855,000	---
Columbus	3,960	1,800,000	---	---	9,220,000	---	4,640,000	---	15,660,000	3,270,000	203,422
Comfrey	371	---	---	---	---	260,000	586,584	---	846,584	---	561,329
Comstock	94	---	---	---	---	---	---	---	---	---	60,442
Conger	146	---	---	---	144,000	544,873	---	---	688,873	---	---
Cook	570	---	---	---	---	2,295,000	---	---	2,295,000	2,295,000	---
Coon Rapids	62,684	14,510,000	---	---	10,920,000	14,985,000	---	---	40,415,000	5,435,000	---
Corcoran	5,471	4,000,000	---	---	---	---	59,000	---	4,059,000	---	1,108,000
Correll	32	---	---	---	---	---	---	---	---	---	---
Cosmos	464	---	---	---	---	---	---	---	---	---	1,870,791
Cottage Grove	35,403	---	2,600,000	---	13,865,000	810,000	5,355,000	---	22,630,000	1,220,000	5,463,743
Cottonwood	1,203	---	---	---	1,273,000	---	---	---	1,273,000	513,000	563,000
Courtland	617	---	---	---	195,000	---	---	---	195,000	---	5,000
Cromwell	239	---	---	---	---	68,400	---	---	68,400	---	168,121
Crookston	7,964	---	---	---	---	147,700	---	---	147,700	---	11,347,419
Crosby	2,392	---	---	---	1,930,000	4,382,079	---	---	6,312,079	---	120,316
Crosslake	2,192	2,615,000	---	---	3,760,000	2,930,000	---	---	9,305,000	4,020,000	36,175
Crystal	22,645	1,741,593	---	---	14,135,000	---	---	---	15,876,593	786,593	---
Currie	231	---	---	---	---	465,000	---	---	465,000	---	17,417
Cuyuna	337	---	---	---	---	---	---	---	---	---	---
Cyrus	291	---	---	---	---	---	---	---	---	---	---
Dakota	313	---	---	---	---	---	---	---	---	---	209,000
Dalton	249	---	---	---	---	367,000	---	---	367,000	---	148,000
Danube	483	176,901	---	---	---	---	---	---	176,901	---	---
Danvers	95	---	---	---	---	---	---	---	---	---	---
Darfur	105	---	---	---	---	160,000	---	---	160,000	---	187,900
Darwin	348	---	---	---	---	---	---	---	---	---	19,000
Dassel	1,462	---	---	---	940,000	400,000	---	---	1,340,000	---	4,260,676
Dawson	1,506	1,941,396	---	---	1,565,000	2,760,000	310,000	---	6,576,396	765,000	1,597,000
Dayton	4,860	---	---	---	30,680,000	2,335,000	---	---	33,015,000	1,105,000	3,062,914
De Graff	126	---	---	---	---	168,127	---	---	168,127	---	138,000
Deephaven	3,677	---	---	---	---	---	---	---	---	---	---
Deer Creek	324	60,500	---	---	---	510,800	---	---	571,300	---	10,853
Deer River	946	---	---	---	429,177	197,780	---	---	626,957	215,000	576,815
Deerwood	540	242,000	---	---	---	---	---	---	242,000	242,000	485,034

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Delano	5,638	9,565,000	465,000	---	5,725,000	1,265,000	---	---	17,020,000	3,130,000	15,138,474
Delavan	169	---	---	---	---	---	---	---	---	---	---
Delhi	67	---	---	---	---	68,700	---	---	68,700	---	33,301
Dellwood	1,081	830,000	---	---	---	---	---	---	830,000	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	216	---	---	---	655,000	---	---	---	655,000	655,000	---
Dent	193	---	---	---	---	471,000	---	---	471,000	---	---
Detroit Lakes	8,851	4,379,999	355,000	---	22,750,000	---	4,756,628	---	32,241,627	1,885,000	4,255,641
Dexter	342	---	---	---	193,500	---	55,000	---	248,500	---	---
Dilworth	4,170	---	---	---	12,430,000	---	---	---	12,430,000	1,215,000	794,000
Dodge Center	2,713	---	---	---	2,365,000	---	---	---	2,365,000	505,000	---
Donaldson	44	---	---	---	---	---	---	---	---	---	---
Donnelly	234	---	---	---	360,000	---	---	---	360,000	---	43,600
Doran	49	---	---	---	---	---	---	---	---	---	30,385
Dover	758	---	---	---	370,000	---	201,000	---	571,000	---	231,306
Dovray	57	---	---	---	---	204,000	---	---	204,000	---	12,731
Duluth	86,139	88,043,706	---	---	20,901,294	37,305,002	415,000	---	146,665,002	43,730,002	58,409,783
Dumont	93	---	---	---	---	243,000	---	---	243,000	---	202,000
Dundas	1,423	---	2,045,000	---	---	3,835,000	---	---	5,880,000	3,835,000	618,938
Dundee*	68	---	---	---	---	284,000	---	---	284,000	---	---
Dunnell	163	---	---	---	---	---	---	---	---	---	211,579
Eagan	66,301	7,365,000	12,390,000	---	4,155,000	---	---	3,280,000	27,190,000	7,650,000	1,225,000
Eagle Bend	521	---	---	---	165,000	2,425,000	---	---	2,590,000	2,425,000	242,000
Eagle Lake	2,609	1,175,000	---	---	4,065,000	220,000	---	---	5,460,000	1,895,000	469,000
East Bethel	11,588	2,595,000	---	---	170,000	18,850,000	---	---	21,615,000	1,250,000	59,590
East Grand Forks	8,640	---	---	---	8,260,000	---	---	---	8,260,000	475,000	7,390,000
East Gull Lake	993	---	---	---	3,200,000	---	---	---	3,200,000	---	3,941,000
Easton	196	---	---	---	---	---	---	---	---	---	---
Echo	269	---	---	---	195,000	349,000	---	---	544,000	---	---
Eden Prairie	62,729	26,670,000	---	---	15,225,000	3,270,000	1,360,000	---	46,525,000	15,030,000	2,673,000
Eden Valley	1,050	---	---	---	1,375,000	406,000	---	---	1,781,000	406,000	3,131,707
Edgerton	1,156	---	---	---	---	---	---	---	---	---	211,000
Edina	49,216	31,390,000	---	---	18,360,000	35,160,000	5,640,000	62,345	90,612,345	13,940,000	---
Effie	121	---	---	---	---	289,000	---	---	289,000	---	---
Eitzen	243	---	---	---	---	---	---	---	---	---	14,110
Elba	149	---	---	---	---	---	---	---	---	---	141,250
Elbow Lake	1,169	---	---	---	3,215,000	30,000	---	---	3,245,000	2,965,000	1,287,917
Elgin	1,088	11,000	---	---	129,000	660,000	---	---	800,000	660,000	1,298,937
Elizabeth	173	---	---	---	---	451,000	---	---	451,000	---	28,000

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

		Type of Bond									
Name of City	Population	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Elk River	23,370	34,675,000	---	---	1,585,000	3,990,000	4,340,000	---	44,590,000	13,950,000	3,199,224
Elko New Market	4,390	2,665,000	---	---	4,075,000	3,300,000	---	---	10,040,000	2,950,000	486,643
Elkton	140	---	---	---	---	---	---	---	---	---	---
Ellendale	677	---	---	---	14,338	540,000	---	---	554,338	---	2,486,941
Ellsworth	465	---	---	---	---	390,000	---	---	390,000	---	91,250
Elmdale	113	---	---	---	---	---	---	---	---	---	---
Elmore	656	---	---	---	425,000	2,896,000	---	---	3,321,000	---	624,807
Elrosa	217	---	---	---	---	---	---	---	---	---	---
Ely	3,477	167,200	655,000	---	---	5,475,000	---	---	6,297,200	655,000	2,727,416
Elysian	673	---	---	---	1,135,000	380,000	---	---	1,515,000	310,000	724,186
Emily	831	930,000	---	---	405,000	1,505,000	---	---	2,840,000	2,435,000	---
Emmons	393	---	---	---	---	---	---	---	---	---	109,000
Erhard	144	12,000	---	---	---	---	---	---	12,000	---	---
Erskine	501	65,608	---	---	---	513,000	---	---	578,608	---	237,051
Evan	76	---	---	---	---	---	---	---	---	---	316,000
Evansville	613	---	---	---	1,935,000	---	---	---	1,935,000	---	1,262,302
Eveleth	3,704	---	---	---	1,588,054	789,373	---	---	2,377,427	---	5,586,412
Excelsior	2,284	---	---	---	2,485,000	555,000	---	---	3,040,000	---	---
Eyota	2,038	---	---	---	1,362,000	5,750,000	---	---	7,112,000	5,077,000	17,142
Fairfax	1,206	---	---	---	4,370,000	3,584,435	---	---	7,954,435	1,890,000	78,728
Fairmont	10,494	---	---	---	20,060,000	1,505,000	---	---	21,565,000	11,195,000	34,200,762
Falcon Heights	5,445	---	---	---	445,000	---	---	---	445,000	---	820,000
Faribault	23,477	24,010,000	---	---	1,275,000	---	---	---	25,285,000	10,445,000	21,928,750
Farmington	22,051	11,380,000	140,000	---	18,235,000	4,087,435	---	---	33,842,435	8,150,000	905,000
Farwell	52	---	---	---	---	---	---	---	---	---	---
Federal Dam	108	---	---	---	45,200	34,844	---	---	80,044	---	---
Felton	177	---	---	---	---	---	---	---	---	---	---
Fergus Falls	13,295	11,450,000	---	---	7,050,000	5,480,000	515,000	---	24,495,000	---	813,032
Fertile	847	---	700,000	---	---	3,000,000	---	---	3,700,000	---	558,975
Fifty Lakes	397	---	---	---	---	---	---	---	---	---	319,930
Finlayson	311	---	---	---	---	310,000	---	---	310,000	310,000	170,881
Fisher	433	---	---	---	69,000	1,112,000	---	---	1,181,000	---	1,213,635
Flensburg	224	---	---	---	---	---	---	---	---	---	70,590
Floodwood	535	---	---	---	---	---	---	---	---	---	421,300
Florence	42	---	---	---	---	---	---	---	---	---	14,039
Foley	2,690	---	---	---	7,683,000	142,617	---	---	7,825,617	2,875,000	21,363
Forada	168	282,273	---	---	---	1,544,291	---	---	1,826,564	---	176,754
Forest Lake	19,056	550,000	1,375,000	---	635,000	9,790,000	22,105,000	---	34,455,000	10,615,000	1,514,203
Foreston	526	---	---	---	485,000	375,000	---	---	860,000	375,000	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Fort Ripley	69	---	---	---	---	---	---	---	---	---	---
Fosston	1,521	2,495,000	215,000	---	785,000	700,000	60,000	---	4,255,000	3,195,000	6,689,710
Fountain	413	---	---	---	---	---	---	---	---	---	867,000
Foxhome	119	---	---	---	---	---	---	---	---	---	---
Franklin	496	245,000	---	---	---	1,188,000	---	---	1,433,000	---	2,239,846
Frazee	1,390	---	---	---	1,683,000	425,000	228,238	---	2,336,238	1,240,000	---
Freeborn	291	---	---	---	---	---	---	---	---	---	28,810
Freeport	665	---	---	---	5,083,911	1,352,000	---	---	6,435,911	2,705,000	---
Fridley	27,865	---	---	---	4,955,000	6,413,154	---	---	11,368,154	---	1,725,000
Frost	191	---	---	---	---	939,000	---	---	939,000	---	265,000
Fulda	1,297	---	465,000	---	---	1,438,000	---	---	1,903,000	---	185,338
Funkley	10	---	---	---	---	---	---	---	---	---	---
Garfield	356	240,000	---	---	---	1,098,164	---	---	1,338,164	---	265,661
Garrison	212	301,000	---	---	---	---	---	---	301,000	---	---
Garvin	135	---	---	---	---	264,000	---	---	264,000	---	13,643
Gary	208	---	---	---	---	---	---	---	---	---	810,000
Gaylord	2,303	610,000	1,175,000	---	8,213,502	2,731,498	---	---	12,730,000	3,910,000	95,000
Gem Lake	399	775,000	---	---	---	---	---	---	775,000	---	---
Geneva	548	---	---	---	---	---	---	---	---	---	---
Genola	71	---	---	---	---	---	---	---	---	---	---
Georgetown	131	---	---	---	---	---	---	---	---	---	---
Ghent	361	---	---	---	---	458,000	---	---	458,000	---	---
Gibbon	772	1,400,000	---	---	---	---	---	---	1,400,000	---	181,253
Gilbert	1,808	763,000	---	---	520,000	555,000	---	---	1,838,000	623,000	1,304,000
Gilman	238	---	---	---	---	---	---	---	---	---	---
Glencoe	5,570	5,035,000	620,000	---	4,830,000	230,000	7,551,000	---	18,266,000	8,126,000	724,404
Glenville	629	---	---	---	247,500	---	---	---	247,500	---	---
Glenwood	2,553	---	---	---	---	---	486,578	---	486,578	---	1,015,023
Glyndon	1,416	1,565,000	---	---	140,000	---	---	---	1,705,000	---	1,572,087
Golden Valley	20,683	4,060,000	9,290,000	---	62,230,000	2,550,000	---	---	78,130,000	34,835,000	2,145,000
Gonvick	290	---	---	---	---	---	---	---	---	---	40,000
Good Thunder	567	---	---	---	240,000	362,000	---	---	602,000	---	40,000
Goodhue	1,184	705,000	137,682	---	245,000	1,040,000	---	---	2,127,682	---	---
Goodridge	138	---	---	---	---	---	---	---	---	---	27,000
Goodview	4,074	---	---	---	2,725,000	---	---	---	2,725,000	---	3,699,950
Graceville	576	---	---	---	---	321,000	3,290,000	---	3,611,000	1,805,000	140,435
Granada	294	---	---	---	---	---	---	---	---	---	---
Grand Marais	1,359	---	---	---	8,210,000	1,300,000	2,095,000	---	11,605,000	4,960,000	1,045,000
Grand Meadow	1,156	1,145,000	535,000	---	---	---	---	---	1,680,000	1,145,000	654,838

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

		Type of Bond									
Name of City	Popu-lation	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Grand Rapids	10,994	6,095,000	805,000	---	20,600,000	9,100,000	---	---	36,600,000	1,675,000	24,581,512
Granite Falls	2,832	655,000	110,000	---	7,185,000	9,205,000	5,645,753	---	22,800,753	6,940,755	182,760
Grant	4,260	---	---	---	---	---	---	---	---	---	---
Grasston	157	---	---	---	---	---	---	---	---	---	---
Green Isle	556	---	---	---	1,750,382	788,218	1,599,874	---	4,138,474	360,000	---
Greenbush	716	---	---	---	---	336,166	---	---	336,166	---	2,158,857
Greenfield	2,802	610,000	---	---	2,325,000	---	---	---	2,935,000	2,835,000	---
Greenwald	225	---	---	---	186,141	---	---	---	186,141	---	---
Greenwood	693	---	---	---	---	---	---	---	---	---	---
Grey Eagle	340	594,000	---	---	10,000	---	---	---	604,000	---	179,707
Grove City	629	---	---	---	---	---	509,000	---	509,000	509,000	1,120,909
Grygla	224	---	---	---	182,000	---	---	---	182,000	---	100,090
Gully	59	---	---	---	---	---	---	---	---	---	---
Hackensack	316	99,555	---	---	75,000	255,000	300,000	---	729,555	29,000	223,000
Hadley	54	868,000	---	---	---	---	---	---	868,000	---	---
Hallock	966	---	---	---	3,300,000	555,000	---	---	3,855,000	1,545,000	---
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	587	---	---	---	55,000	---	---	---	55,000	---	---
Ham Lake	15,650	2,070,000	---	---	---	---	---	---	2,070,000	---	---
Hamburg	507	---	---	---	130,000	1,080,000	---	---	1,210,000	---	970,921
Hammond	122	---	---	---	---	---	---	---	---	---	---
Hampton	701	299,000	---	---	---	---	1,335,000	---	1,634,000	299,000	536,000
Hancock	765	230,000	---	---	---	3,315,000	---	---	3,545,000	3,545,000	---
Hanley Falls	293	---	---	---	60,000	---	---	---	60,000	---	1,261,289
Hanover	3,011	330,000	---	---	1,323,000	---	---	---	1,653,000	1,653,000	838,931
Hanska	388	---	---	---	666,000	415,000	---	---	1,081,000	---	10,311
Harding	122	---	---	---	---	---	---	---	---	---	---
Hardwick	193	---	---	---	---	---	---	---	---	---	96,283
Harmony	1,021	532,000	---	---	---	138,000	---	---	670,000	420,000	377,452
Harris	1,127	---	---	---	---	---	---	---	---	---	6,091,239
Hartland	310	---	---	---	134,900	1,230,000	---	---	1,364,900	---	---
Hastings	22,592	3,230,000	---	---	18,505,000	---	6,402,000	---	28,137,000	5,805,000	2,358,000
Hatfield	50	---	---	---	---	---	---	---	---	---	---
Hawley	2,117	863,000	---	---	4,344,000	3,375,000	375,000	---	8,957,000	1,473,000	36,249
Hayfield	1,347	---	50,000	---	1,480,000	2,605,000	2,010,000	---	6,145,000	3,405,000	1,217,334
Hayward	253	---	---	---	131,000	152,000	---	---	283,000	---	---
Hazel Run	61	---	---	---	---	71,100	---	---	71,100	---	---
Hector	1,112	2,075,000	---	---	340,000	170,000	151,992	---	2,736,992	---	386,068
Heidelberg	125	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Henderson	896	535,000	239,000	---	1,870,000	1,235,000	---	---	3,879,000	2,725,000	2,983,000
Hendricks	710	208,510	---	---	---	306,000	1,454,576	---	1,969,086	---	297,975
Hendrum	293	---	---	---	43,000	---	---	---	43,000	---	1,177,000
Henning	806	315,314	---	---	---	4,568,001	184,385	---	5,067,700	4,100,000	1,070,723
Henriette	86	---	---	---	---	43,728	---	---	43,728	---	---
Herman	440	---	---	---	554,950	1,190,050	---	---	1,745,000	1,420,000	118,228
Hermantown	9,625	---	---	---	15,770,000	1,110,000	7,695,000	---	24,575,000	3,520,000	91,972
Heron Lake	691	---	525,000	---	---	2,100,000	48,000	---	2,673,000	525,000	130,461
Hewitt	256	---	---	---	---	---	---	---	---	---	25,000
Hibbing	16,335	5,875,000	185,000	---	---	1,003,906	2,910,000	---	9,973,906	---	17,391,522
Hill City	632	---	---	---	---	1,034,000	---	---	1,034,000	---	---
Hillman	38	---	---	---	---	---	---	---	---	---	---
Hills	684	---	---	---	---	---	---	---	---	---	152,967
Hilltop	865	---	---	---	---	---	---	---	---	---	---
Hinckley	1,792	---	382,000	---	---	---	795,000	---	1,177,000	382,000	2,100,469
Hitterdal	207	---	---	---	---	---	---	---	---	---	562,000
Hoffman	688	---	---	---	2,118,000	1,620,000	---	120,000	3,858,000	---	1,669,758
Hokah	569	---	---	---	---	1,069,000	---	---	1,069,000	---	---
Holdingford	709	975,000	---	---	---	3,873,000	---	---	4,848,000	---	125,000
Holland	179	---	---	---	---	---	---	---	---	---	---
Hollandale	295	---	---	---	---	15,000	---	---	15,000	---	---
Holloway	89	110,000	---	---	---	---	---	---	110,000	---	---
Holt	88	---	---	---	---	---	---	---	---	---	---
Hopkins	18,413	9,435,000	4,720,000	---	8,675,000	---	5,975,000	---	28,805,000	4,620,000	237,990
Houston	978	937,000	---	---	35,000	---	337,000	---	1,309,000	---	285,200
Howard Lake	2,002	2,615,000	1,125,000	---	545,000	7,950,000	90,000	---	12,325,000	7,520,000	7,700,886
Hoyt Lakes	2,032	840,000	---	---	---	---	---	---	840,000	840,000	2,404,584
Hugo	13,878	13,875,000	---	---	3,560,000	---	---	---	17,435,000	5,835,000	---
Humboldt	47	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,158	---	---	---	18,965,000	11,265,000	20,690,000	---	50,920,000	31,145,000	22,914,264
Ihlen	57	---	---	---	---	---	---	---	---	---	66,568
Independence	3,737	---	---	---	766,000	895,000	---	---	1,661,000	---	145,000
International Falls	6,400	---	---	---	---	---	10,505,000	---	10,505,000	---	---
Inver Grove Heights	34,458	10,115,069	6,105,000	---	10,445,000	20,905,000	---	---	47,570,069	13,205,000	83,245
Iona	139	---	---	---	---	686,000	---	---	686,000	---	---
Iron Junction	89	---	---	---	---	269,660	---	---	269,660	---	---
Ironton	578	---	---	---	---	---	---	---	---	---	266,583
Isanti	5,385	---	---	---	5,595,000	1,410,000	---	---	7,005,000	3,680,000	7,346,753
Isle	766	---	34,000	---	---	3,515,000	---	---	3,549,000	---	484,761

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

		Type of Bond									
Name of City	Population	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ivanhoe	556	---	---	---	---	285,000	667,358	---	952,358	952,358	544,802
Jackson	3,366	630,000	---	---	1,300,000	3,370,000	6,935,000	---	12,235,000	3,850,000	2,129,500
Janesville	2,269	---	---	---	5,870,100	848,900	---	---	6,719,000	3,324,000	10,258
Jasper	617	---	---	---	245,000	243,000	479,110	---	967,110	---	316,031
Jeffers*	361	273,000	---	---	1,025,000	---	---	---	1,298,000	---	---
Jenkins	443	---	---	---	---	---	---	---	---	---	---
Johnson	29	---	---	---	---	---	---	---	---	---	---
Jordan	6,272	3,410,000	---	---	7,365,000	12,675,000	---	---	23,450,000	8,045,000	4,878,000
Kandiyohi	487	94,000	---	---	---	---	140,000	---	234,000	94,000	1,080,745
Karlstad	765	---	---	---	---	165,000	241,617	---	406,617	---	2,038,198
Kasota	675	---	---	---	---	---	---	---	---	---	---
Kasson	6,083	2,800,000	---	---	2,875,000	---	1,465,000	---	7,140,000	1,485,000	6,955,000
Keewatin	1,078	---	---	---	---	---	---	---	---	---	370,194
Kelliher	267	---	---	---	69,000	---	---	---	69,000	---	---
Kellogg	442	---	---	---	390,000	---	---	---	390,000	---	257,000
Kennedy	190	---	---	---	---	64,000	---	---	64,000	64,000	98,917
Kenneth	63	---	---	---	---	202,000	---	---	202,000	---	---
Kensington	293	---	---	---	---	---	---	---	---	---	---
Kent	80	---	---	---	---	151,113	---	---	151,113	---	---
Kenyon	1,827	575,000	---	---	585,000	85,000	---	---	1,245,000	585,000	1,104,604
Kerkhoven	744	---	---	---	325,000	300,000	238,743	---	863,743	---	---
Kerrick	64	---	---	---	---	---	---	---	---	---	---
Kettle River	177	101,000	---	---	---	612,400	---	---	713,400	75,000	---
Kiester	488	---	445,000	---	---	---	---	---	445,000	445,000	107,000
Kilkenny	132	---	---	---	---	155,000	---	---	155,000	---	---
Kimball	768	---	---	---	4,082,000	420,000	---	---	4,502,000	3,537,000	---
Kinbrae	12	---	---	---	---	---	---	---	---	---	---
Kingston	154	---	---	---	---	---	---	---	---	---	---
Kinney	171	---	---	---	---	---	---	---	---	---	---
La Crescent	4,966	---	---	---	4,905,000	7,870,000	---	---	12,775,000	6,385,000	---
La Prairie	672	---	---	---	---	---	---	---	---	---	---
La Salle	81	---	---	---	---	333,000	---	---	333,000	---	---
Lafayette	491	---	---	---	2,664,000	---	---	---	2,664,000	---	---
Lake Benton	677	---	---	---	---	2,528,268	---	---	2,528,268	---	320,322
Lake Bronson	226	---	---	---	---	---	---	---	---	---	688,000
Lake City	5,041	---	---	---	4,504,997	1,030,000	3,055,000	---	8,589,997	---	3,716,672
Lake Crystal	2,555	---	---	---	2,754,001	6,975,000	740,000	---	10,469,001	7,900,001	402,155
Lake Elmo	8,773	---	---	---	10,435,000	8,470,000	---	---	18,905,000	6,575,000	102,000
Lake Henry	103	114,000	---	---	---	---	---	---	114,000	---	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Lake Lillian	236	---	---	---	---	---	---	---	---	---	578,000
Lake Park	797	---	---	---	---	353,000	---	---	353,000	353,000	1,379,520
Lake Saint Croix Beach	1,060	---	---	---	---	---	198,000	---	198,000	---	---
Lake Shore	1,026	---	---	---	---	65,000	---	---	65,000	---	---
Lake Wilson	246	---	---	---	---	381,703	232,587	---	614,290	---	66,501
Lakefield	1,711	1,475,000	---	---	---	1,620,000	---	---	3,095,000	50,000	1,630,534
Lakeland	1,805	585,000	---	---	---	995,000	---	---	1,580,000	995,000	---
Lakeland Shores	304	---	---	---	---	---	---	---	---	---	---
Lakeville	57,789	69,410,000	2,335,000	---	16,640,000	2,865,000	17,195,000	---	108,445,000	33,975,000	1,159,843
Lamberton	819	---	---	---	2,475,000	3,323,000	1,760,000	---	7,558,000	2,795,000	61,840
Lancaster	343	---	---	---	---	---	---	---	---	---	510,000
Landfall	658	---	---	---	---	---	---	---	---	---	4,095,166
Lanesboro	758	1,146,000	---	---	---	952,000	---	---	2,098,000	---	120,371
Laporte	111	---	---	---	---	781,000	---	---	781,000	---	---
Lastrup	102	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,460	---	---	---	210,000	---	---	---	210,000	---	---
Le Center	2,513	---	---	---	5,310,000	1,280,000	---	---	6,590,000	3,060,000	4,938,312
Le Sueur	4,074	2,845,000	---	---	5,335,000	4,105,000	9,361,985	---	21,646,985	9,105,000	13,952,000
Lengby	82	---	---	---	---	---	---	---	---	---	---
Leonard	41	---	---	---	---	---	---	---	---	---	---
Leonidas	52	---	---	---	---	---	---	---	---	---	---
LeRoy	938	---	---	---	615,000	2,045,000	---	---	2,660,000	2,045,000	---
Lester Prairie	1,703	---	---	---	---	---	---	---	---	---	4,795,000
Lewiston	1,602	---	---	---	2,949,000	1,985,000	---	---	4,934,000	1,985,000	1,167,593
Lewisville	244	---	---	---	---	---	---	---	---	---	891,000
Lexington	2,061	---	---	---	520,000	925,000	---	---	1,445,000	395,000	409,032
Lilydale	900	---	---	---	---	---	332,000	---	332,000	---	2,280,000
Lindstrom	4,436	---	---	---	1,265,000	4,415,000	---	---	5,680,000	2,215,000	491,228
Lino Lakes	20,833	3,945,000	5,330,000	---	5,720,000	255,000	---	---	15,250,000	---	4,030,000
Lismore	230	81,754	---	---	---	677,000	---	---	758,754	---	---
Litchfield	6,723	5,090,000	---	---	10,210,000	4,190,000	14,285,000	---	33,775,000	965,000	20,653,115
Little Canada	9,962	---	3,505,000	---	2,445,000	---	---	---	5,950,000	---	261,449
Little Falls	8,797	335,000	590,000	---	15,795,000	---	1,295,000	---	18,015,000	12,925,000	4,085,000
Littlefork	646	291,000	---	---	---	760,000	---	---	1,051,000	760,000	285,000
Long Beach	338	425,000	---	---	---	---	---	---	425,000	---	34,578
Long Lake	1,842	---	---	---	1,170,000	---	---	---	1,170,000	150,000	---
Long Prairie	3,432	---	---	---	3,005,000	2,440,000	---	---	5,445,000	2,090,000	4,633,968
Longville	157	---	---	---	---	495,000	---	---	495,000	---	143,473
Lonsdale	3,803	---	940,000	---	7,750,000	243,000	---	---	8,933,000	2,278,000	5,121,155

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

		Type of Bond									
Name of City	Population	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Loretto	644	---	---	---	---	---	---	---	---	---	532,000
Louisburg	44	---	---	---	---	---	---	---	---	---	---
Lowry	294	295,263	---	---	510,000	1,390,000	---	---	2,195,263	510,000	---
Lucan	188	---	---	---	---	331,000	---	---	331,000	---	---
Luverne	4,710	1,445,000	315,000	---	1,320,000	4,210,000	---	---	7,290,000	6,180,000	748,259
Lyle	549	131,000	190,000	---	---	28,767	---	---	349,767	131,000	---
Lynd	442	---	---	---	---	139,157	---	---	139,157	---	200,000
Mabel	771	48,000	85,000	---	---	---	---	---	133,000	---	1,630,025
Madelia	2,320	---	---	---	530,000	---	72,764	---	602,764	530,000	3,549,587
Madison	1,518	14,758,000	---	---	---	2,361,000	765,000	---	17,884,000	2,095,000	---
Madison Lake	1,117	---	---	---	225,000	110,000	---	---	335,000	200,000	2,701,704
Magnolia	213	447,000	---	---	---	---	---	---	447,000	---	---
Mahnomen	1,220	420,000	---	---	---	1,688,000	---	---	2,108,000	420,000	1,280,447
Mahtomedi	7,871	3,805,000	---	---	7,348,021	5,516,979	---	---	16,670,000	---	165,000
Manchester	54	48,000	---	---	89,000	---	---	---	137,000	---	---
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---
Mankato	40,743	4,885,000	615,000	---	43,260,000	5,200,000	---	---	53,960,000	6,215,000	42,953,463
Mantorville	1,217	745,000	---	---	---	---	---	---	745,000	745,000	352,000
Maple Grove	63,746	82,720,000	---	---	68,730,000	2,315,000	---	---	153,765,000	79,750,000	7,010,960
Maple Lake	2,109	---	---	---	2,130,000	2,395,000	---	---	4,525,000	3,295,000	1,126,492
Maple Plain	1,773	1,820,000	---	---	---	749,500	---	---	2,569,500	---	2,787,088
Mapleton	1,762	---	---	---	5,310,000	---	---	---	5,310,000	2,540,000	77,274
Mapleview	178	---	---	---	---	121,000	---	---	121,000	---	---
Maplewood	38,950	11,385,000	1,244,839	---	55,350,000	5,440,000	---	8,385,000	81,804,839	---	567,078
Marble	706	345,000	---	---	---	---	---	---	345,000	---	59,000
Marietta	156	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix	707	---	---	---	112,000	---	---	---	112,000	---	---
Marshall	13,729	970,000	2,235,000	---	13,675,000	16,250,000	44,710,000	---	77,840,000	10,260,000	1,423,742
Mayer	1,817	---	---	---	1,990,000	4,195,000	---	---	6,185,000	4,195,000	2,285,307
Maynard	357	30,000	---	---	---	1,080,000	---	---	1,110,000	755,000	393,118
Mazeppa	846	---	---	---	950,000	---	---	---	950,000	---	44,000
McGrath	78	28,200	---	---	---	---	---	---	28,200	---	---
McGregor	387	247,000	---	---	---	1,294,000	---	---	1,541,000	---	34,478
McIntosh	624	254,000	---	---	175,000	4,454,711	---	---	4,883,711	---	319,499
McKinley	128	---	---	---	---	---	---	---	---	---	---
Meadowlands	137	---	---	---	---	---	---	---	---	---	---
Medford	1,238	---	---	---	745,000	---	---	---	745,000	745,000	3,612,869
Medicine Lake	379	---	---	---	---	---	---	---	---	---	---
Medina	5,309	8,670,000	650,000	---	2,948,144	8,030,000	---	---	20,298,144	5,535,000	241,856

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Meire Grove	178	---	---	---	---	---	---	---	---	---	---
Melrose	3,636	1,965,000	---	---	2,065,000	1,980,000	---	---	6,010,000	4,045,000	578,700
Menahga	1,330	3,120,000	---	---	1,831,000	725,000	---	---	5,676,000	35,000	---
Mendota	201	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,163	2,600,000	---	---	12,295,000	---	---	---	14,895,000	2,600,000	---
Mentor	151	---	---	---	---	---	---	---	---	---	---
Middle River	304	---	---	---	---	251,100	---	---	251,100	---	196,423
Miesville	127	---	---	---	---	---	---	---	---	---	20,000
Milaca	2,907	---	---	---	2,085,000	2,580,000	1,145,000	---	5,810,000	3,770,000	726,147
Milan	361	---	---	---	---	1,388,000	---	---	1,388,000	---	---
Millerville	107	---	---	---	---	---	---	---	---	---	---
Millville	182	---	---	---	---	---	---	---	---	---	---
Milroy	250	---	---	---	---	---	---	---	---	---	---
Miltona	431	---	---	---	368,900	---	225,000	---	593,900	---	261,943
Minneapolis	400,938	429,347,000	97,545,000	---	53,774,000	---	24,385,000	---	605,051,000	13,994,000	148,493,953
Minneiska	111	---	---	---	---	---	---	---	---	---	---
Minneota	1,374	305,000	---	---	1,500,000	---	---	---	1,805,000	1,805,000	815,000
Minnesota City	196	---	---	---	---	---	588,895	---	588,895	---	---
Minnesota Lake	677	---	---	---	576,000	---	---	---	576,000	---	---
Minnetonka	50,841	7,990,000	---	---	---	4,135,000	---	---	12,125,000	---	---
Minnetonka Beach	555	2,165,000	---	---	---	---	---	---	2,165,000	650,000	---
Minnetrista	6,796	---	---	---	12,445,000	1,365,000	4,965,000	---	18,775,000	---	535,364
Mizpah	56	---	---	---	---	---	---	---	---	---	---
Montevideo	5,329	107,950	---	---	5,163,700	2,028,350	---	---	7,300,000	2,710,000	8,547,563
Montgomery	2,972	---	---	---	4,475,000	7,298,252	1,035,000	---	12,808,252	9,520,000	4,861,395
Monticello	12,993	10,986,000	---	---	13,010,000	---	28,420,000	---	52,416,000	19,771,000	445,000
Montrose	3,040	3,670,000	---	---	3,415,000	1,282,000	---	---	8,367,000	4,755,000	3,579,703
Moorhead	39,091	390,000	4,560,000	---	174,620,000	1,095,000	36,345,000	---	217,010,000	49,342,000	16,581,227
Moose Lake	2,844	900,000	50,000	---	---	1,560,000	2,020,000	---	4,530,000	1,560,000	5,083,577
Mora	3,528	1,760,495	---	---	630,000	599,505	---	---	2,990,000	---	1,361,000
Morgan	885	---	---	---	---	795,000	---	---	795,000	795,000	285,231
Morris	5,382	4,890,000	---	---	6,825,000	---	---	---	11,715,000	4,890,000	810,218
Morristown	995	---	---	---	---	---	590,000	---	590,000	590,000	449,124
Morton	393	---	---	---	---	1,537,000	---	---	1,537,000	---	274,062
Motley	665	2,395,000	---	---	---	395,000	---	---	2,790,000	395,000	2,314,000
Mound	9,421	6,770,000	7,895,000	---	20,022,430	23,532,570	---	---	58,220,000	17,365,000	260,000
Mounds View	12,314	839,282	---	---	465,000	---	---	---	1,304,282	---	154,574
Mountain Iron	2,887	1,100,000	---	---	1,000,000	---	500,000	---	2,600,000	1,340,000	4,642,332
Mountain Lake	2,147	---	2,140,000	---	3,543,300	3,124,700	3,448,530	---	12,256,530	3,155,000	7,085,571

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Murdock	266	---	---	---	134,000	---	---	---	134,000	---	---
Myrtle	43	---	---	---	---	---	---	---	---	---	---
Nashua	65	---	---	---	---	---	---	---	---	---	---
Nashwauk	994	---	---	---	655,000	---	---	---	655,000	---	921,355
Nassau	71	83,613	---	---	---	---	---	---	83,613	---	---
Nelson	188	---	---	---	---	---	---	---	---	---	---
Nerstrand	301	---	---	---	---	914,000	---	---	914,000	---	162,587
Nevis	401	74,140	---	---	7,666	408,000	---	---	489,806	---	7,777
New Auburn	451	---	---	---	1,275,000	775,149	---	---	2,050,149	---	19,713
New Brighton	22,123	---	38,850,000	---	4,405,000	---	---	---	43,255,000	4,245,000	---
New Germany	385	405,000	---	---	2,050,000	7,930,000	---	---	10,385,000	---	168,243
New Hope	20,904	---	8,020,000	---	---	1,335,000	3,505,000	---	12,860,000	4,535,000	2,379,000
New London	1,292	---	---	---	3,240,000	---	---	---	3,240,000	---	2,329,296
New Munich	322	---	---	---	---	---	---	---	---	---	460,808
New Prague	7,419	4,335,000	---	---	16,600,616	6,334,383	679,402	---	27,949,401	9,650,000	32,391,202
New Richland	1,217	---	495,000	---	729,500	770,000	---	---	1,994,500	1,260,000	3,027,093
New Trier	118	---	---	---	---	---	---	---	---	---	---
New Ulm	13,452	---	---	---	14,853,000	13,217,000	---	1,009,335	29,079,335	6,260,000	3,843,644
New York Mills	1,199	990,000	580,000	---	225,000	4,557,000	---	---	6,352,000	2,280,000	---
Newfolden	376	---	---	---	102,000	191,000	---	---	293,000	---	506,289
Newport	3,479	2,375,000	---	---	---	525,000	---	---	2,900,000	350,000	244,000
Nicollet	1,116	367,000	345,000	---	3,145,000	1,185,000	---	---	5,042,000	690,000	654,200
Nielsville	91	---	---	---	---	157,300	---	---	157,300	---	14,000
Nimrod	71	---	---	---	---	---	---	---	---	---	---
Nisswa	2,009	2,530,000	---	---	---	---	1,373,000	---	3,903,000	1,945,000	787,433
Norcross	70	---	---	---	---	---	---	---	---	---	---
North Branch	10,184	1,940,000	6,210,000	---	17,410,000	7,895,000	17,220,000	---	50,675,000	13,670,000	8,760,092
North Mankato	13,520	5,420,000	1,265,000	---	14,195,000	9,125,000	---	---	30,005,000	10,320,000	4,594,989
North Oaks	4,737	---	---	---	550,000	---	---	---	550,000	---	---
North Saint Paul	11,951	3,760,000	1,725,000	---	---	5,730,000	1,620,000	4,695,000	17,530,000	5,640,000	589,029
Northfield	20,146	1,295,000	957,000	---	7,317,076	16,327,924	26,750,000	---	52,647,000	13,540,000	10,359,736
Northome	197	---	---	---	---	---	---	---	---	---	163,520
Northrop	216	---	---	---	---	---	---	---	---	---	---
Norwood Young America	3,610	---	---	---	14,620,000	10,305,000	3,015,000	---	27,940,000	12,230,000	1,816,000
Nowthen	4,537	695,000	---	---	72,365	---	---	---	767,365	---	368,000
Oak Grove	8,210	---	1,690,000	---	29,300	---	---	---	1,719,300	---	388,000
Oak Park Heights	4,866	11,425,000	---	---	---	---	---	---	11,425,000	5,140,000	---
Oakdale	28,142	---	7,475,000	---	22,005,000	550,000	---	---	30,030,000	3,880,000	2,210,280
Odessa	127	---	---	---	---	395,000	---	---	395,000	---	48,065

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Odin	104	---	---	---	10,979	203,737	---	---	214,716	---	71,516
Ogema	190	---	---	---	---	351,400	---	---	351,400	---	187,000
Ogilvie	359	---	155,000	---	---	157,000	---	---	312,000	155,000	765,000
Okabena	187	---	---	---	---	241,000	---	---	241,000	---	---
Oklee	440	36,000	---	---	---	635,000	---	---	671,000	635,000	48,703
Olivia	2,450	---	---	---	4,709,200	5,970,903	---	---	10,680,103	3,148,000	7,726,821
Onamia	874	---	---	---	---	---	268,000	---	268,000	---	254,444
Ormsby	129	82,318	---	---	---	732,000	---	---	814,318	---	91,781
Orono	7,611	7,045,000	---	---	425,000	---	1,055,000	---	8,525,000	425,000	5,682
Oronoco	1,338	519,258	---	---	---	---	---	---	519,258	---	1,448,359
Orr	274	---	---	---	---	---	---	---	---	---	228,000
Ortonville	1,871	5,420,000	---	---	270,000	1,790,429	18,095,000	---	25,575,429	4,445,000	72,897
Osakis	1,752	---	---	---	2,380,000	1,708,000	---	---	4,088,000	2,125,000	842,000
Oslo	305	105,000	---	---	---	---	---	---	105,000	---	98,086
Osseo	2,439	6,795,000	1,395,000	---	---	---	---	---	8,190,000	1,475,000	---
Ostrander	254	---	---	---	---	301,000	---	---	301,000	---	---
Otsego	14,457	---	---	---	17,515,000	27,660,000	---	---	45,175,000	38,200,000	265,000
Ottertail	592	---	---	---	40,000	910,000	---	---	950,000	910,000	873,607
Owatonna	25,574	---	1,140,000	---	8,965,000	2,865,000	1,715,000	---	14,685,000	3,130,000	7,333,759
Palisade	167	---	---	---	---	---	---	---	---	---	42,760
Park Rapids	3,843	14,675,000	---	---	---	2,526,538	---	---	17,201,538	6,540,000	1,100,105
Parkers Prairie	1,015	---	---	---	340,000	965,000	---	---	1,305,000	340,000	87,144
Paynesville	2,438	---	---	---	2,730,000	---	---	---	2,730,000	745,000	3,012,134
Pease	241	---	---	---	353,000	20,000	---	---	373,000	---	---
Pelican Rapids	2,496	674,675	90,000	---	1,925,325	300,000	775,000	---	3,765,000	1,885,000	6,889,152
Pemberton	250	43,253	---	---	---	---	---	---	43,253	---	1,061,100
Pennock	516	1,565,000	---	---	---	---	---	---	1,565,000	1,400,000	---
Pequot Lakes	2,258	---	---	---	---	1,200,000	---	---	1,200,000	1,200,000	339,372
Perham	3,095	---	---	---	11,141,500	1,315,000	3,470,000	---	15,926,500	7,930,000	6,922,952
Perley	87	---	---	---	---	347,713	---	---	347,713	---	---
Peterson	191	---	---	---	---	---	---	---	---	---	374,000
Pierz	1,379	246,000	109,000	---	---	---	---	---	355,000	426,000	317,000
Pillager	468	---	---	---	1,550,000	930,000	---	---	2,480,000	45,000	166,000
Pine City	3,083	6,205,000	435,000	---	---	15,956,000	430,000	---	23,026,000	10,855,000	---
Pine Island	3,339	6,800,000	---	---	---	1,320,000	---	---	8,120,000	4,600,000	---
Pine River	946	---	---	---	---	255,000	---	---	255,000	---	255,900
Pine Springs	409	---	---	---	---	---	---	---	---	---	---
Pipestone	4,248	3,490,000	730,000	---	2,055,000	5,575,000	1,041,459	---	12,891,459	1,045,000	3,377,234
Plainview	3,337	3,092,000	---	---	---	270,000	---	---	3,362,000	122,000	733,422

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Plato	316	---	---	---	---	---	---	---	---	---	531,725
Plummer	298	54,000	---	---	---	---	---	---	54,000	---	238,000
Plymouth	72,969	42,755,000	3,155,000	---	---	---	5,865,000	---	51,775,000	24,940,000	---
Porter	180	---	---	---	---	---	---	---	---	---	115,595
Preston	1,316	549,049	---	213,928	---	865,951	295,000	---	1,923,928	848,260	---
Princeton	4,726	---	---	---	2,072,000	19,895,948	11,009,000	---	32,976,948	4,610,000	764,000
Prinsburg	493	---	---	---	---	2,262,000	334,677	---	2,596,677	---	376,776
Prior Lake	24,223	19,880,000	270,000	---	9,885,000	7,880,000	---	---	37,915,000	15,840,000	---
Proctor	3,088	---	---	---	6,905,000	75,000	---	---	6,980,000	75,000	65,000
Quamba	113	252,000	---	---	---	553,000	---	---	805,000	---	---
Racine	436	363,000	---	---	---	---	---	---	363,000	363,000	---
Ramsey	24,306	515,000	7,620,000	---	26,895,000	---	---	---	35,030,000	3,095,000	635,000
Randall	642	315,000	---	---	---	590,000	---	---	905,000	35,000	795,000
Randolph	455	---	---	---	---	---	---	---	---	---	---
Ranier	607	480,000	---	---	---	1,224,000	---	---	1,704,000	---	70,000
Raymond	764	---	---	---	1,960,000	50,000	---	---	2,010,000	670,000	1,977,800
Red Lake Falls	1,427	3,205,000	---	---	780,000	1,085,000	---	---	5,070,000	1,615,000	335,666
Red Wing	16,488	6,980,000	---	---	---	16,653,000	---	---	23,633,000	745,000	1,912,686
Redwood Falls	5,218	4,349,999	---	---	---	27,037,120	---	---	31,387,119	7,769,999	260,000
Regal	33	---	---	---	---	---	---	---	---	---	---
Remer	374	179,818	---	---	42,406	---	---	---	222,224	---	427,791
Renville	1,248	285,000	---	---	---	930,000	125,000	---	1,340,000	1,340,000	4,003,802
Revere	93	---	---	---	---	82,600	---	---	82,600	---	20,000
Rice	1,302	87,500	---	---	124,667	---	---	---	212,167	60,000	936,000
Richfield	36,041	---	8,340,000	---	25,785,000	10,900,000	780,000	---	45,805,000	8,340,000	---
Richmond	1,431	---	---	---	52,000	4,626,000	184,000	---	4,862,000	1,949,000	7,449,770
Richville	93	---	---	---	---	---	---	---	---	---	---
Riverton	114	---	---	---	---	---	---	---	---	---	---
Robbinsdale	14,445	6,200,000	4,815,000	---	1,470,000	7,435,000	---	---	19,920,000	3,915,000	161,000
Rochester	110,393	25,780,000	8,548,965	---	---	177,535,000	128,430,000	---	340,293,965	60,840,000	5,756,023
Rock Creek	1,597	---	---	---	---	---	---	---	---	---	52,475
Rockford	4,369	476,000	---	---	2,755,000	---	1,935,000	---	5,166,000	1,615,000	364,912
Rockville	2,488	---	---	---	---	1,730,000	2,080,000	---	3,810,000	---	5,382,459
Rogers	11,981	---	690,000	---	7,805,000	---	4,910,000	---	13,405,000	8,505,000	1,716,676
Rollingstone	658	---	---	---	1,535,000	229,000	---	---	1,764,000	---	---
Roosevelt	145	---	---	---	---	---	---	---	---	---	---
Roscoe	99	---	---	---	---	253,000	---	---	253,000	---	---
Rose Creek	400	573,000	---	---	---	---	---	---	573,000	---	80,222
Roseau	2,643	221,416	---	---	---	---	---	---	221,416	---	2,760,715

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Rosemount	22,605	2,255,000	5,930,000	---	5,795,000	1,935,000	---	1,230,000	17,145,000	2,550,000	85,000
Roseville	34,476	35,385,000	---	---	225,000	---	---	---	35,610,000	3,980,000	1,525,000
Rothsay	495	---	---	---	86,000	195,000	---	---	281,000	195,000	210,000
Round Lake	377	---	---	---	---	---	---	---	---	---	---
Royalton	1,234	---	---	---	94,000	1,600,000	---	---	1,694,000	1,565,000	764,418
Rush City	3,039	690,000	---	---	444,000	---	---	---	1,134,000	---	3,614,828
Rushford	1,757	---	130,000	---	3,725,000	---	662,000	695,000	5,212,000	570,000	4,396,745
Rushford Village	825	350,000	---	---	---	122,849	---	---	472,849	---	334,487
Rushmore	343	95,000	---	---	---	---	---	---	95,000	95,000	544,876
Russell	330	---	---	---	---	---	---	---	---	---	109,072
Ruthton	228	---	---	---	---	120,000	---	---	120,000	120,000	51,825
Rutledge	221	---	---	---	---	---	---	---	---	---	---
Sabin	550	---	---	---	1,295,178	---	1,004,697	---	2,299,875	---	---
Sacred Heart	530	517,000	---	---	---	435,531	---	---	952,531	---	1,139,208
Saint Anthony	8,516	10,675,000	---	8,545,000	13,605,000	295,000	1,440,000	---	34,560,000	13,835,000	---
Saint Anthony [Stearns]	86	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,381	1,770,000	---	---	---	---	---	---	1,770,000	835,000	5,207,000
Saint Bonifacius	2,292	3,445,000	---	---	1,280,000	415,000	---	---	5,140,000	3,730,000	571,000
Saint Charles	3,722	697,610	---	---	2,047,390	---	2,235,000	---	4,980,000	4,282,390	72,878
Saint Clair	870	---	---	---	205,620	2,661,094	---	---	2,866,714	298,000	---
Saint Cloud	66,219	29,995,000	2,275,000	---	35,705,000	64,490,000	4,695,000	---	137,160,000	8,665,000	60,972,107
Saint Francis	7,240	---	---	---	1,380,000	7,845,000	8,005,000	---	17,230,000	4,330,000	7,607,521
Saint Hilaire	285	6,800	---	---	---	---	---	---	6,800	---	933,778
Saint James	4,619	2,771,000	---	---	---	8,402,000	2,083,032	---	13,256,032	2,440,000	275,000
Saint Joseph	6,787	1,000,000	---	---	4,740,000	13,150,000	180,000	---	19,070,000	9,525,000	5,745,029
Saint Leo	97	---	---	---	---	---	---	---	---	---	---
Saint Louis Park	47,321	---	4,870,000	---	20,185,000	12,785,000	---	---	37,840,000	14,240,000	---
Saint Martin	307	---	15,000	---	172,000	95,000	---	---	282,000	---	598,511
Saint Mary's Point	378	---	---	---	---	---	---	---	---	---	---
Saint Michael	16,801	1,985,000	---	---	25,510,367	---	3,834,633	---	31,330,000	22,800,000	---
Saint Paul	296,542	224,717,942	14,765,000	32,420,000	21,022,058	---	310,414,271	7,855,000	611,194,271	158,066,000	160,795,333
Saint Paul Park	5,394	---	---	---	3,405,000	---	---	---	3,405,000	---	1,366,567
Saint Peter	11,445	---	4,450,189	---	---	9,597,320	24,520,000	---	38,567,509	24,120,000	39,490,602
Saint Rosa	64	---	---	---	---	---	---	---	---	---	---
Saint Stephen	862	---	---	---	---	---	---	---	---	---	---
Saint Vincent	59	---	---	---	---	---	---	---	---	---	---
Sanborn	332	---	---	---	---	940,000	---	---	940,000	---	88,316
Sandstone	2,781	1,065,000	---	---	---	4,075,000	---	---	5,140,000	5,140,000	443,000
Sargeant	57	---	---	---	---	65,000	---	---	65,000	---	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Sartell	16,217	---	---	---	31,827,050	18,912,950	---	---	50,740,000	50,740,000	12,536,045
Sauk Centre	4,384	2,860,943	660,000	---	2,795,000	10,875,000	110,000	---	17,300,943	12,200,000	6,136,050
Sauk Rapids	13,210	4,785,000	---	---	3,160,000	6,695,000	---	---	14,640,000	8,650,000	5,307,600
Savage	28,603	14,780,000	---	---	40,546,200	19,443,800	2,590,000	---	77,360,000	22,500,000	5,903,395
Scandia	4,090	---	---	---	545,000	---	---	---	545,000	---	780,000
Scanlon	986	---	---	---	---	240,000	---	---	240,000	---	---
Seaforth	83	---	---	---	---	347,000	---	---	347,000	---	---
Sebeka	709	---	---	---	3,050,000	585,000	---	---	3,635,000	290,000	128,942
Sedan	45	---	---	---	40,000	---	---	---	40,000	---	16,803
Shafer	1,049	200,000	---	---	---	1,160,000	---	---	1,360,000	1,305,000	666,231
Shakopee	38,701	860,000	---	---	16,130,000	---	9,195,000	---	26,185,000	14,920,000	---
Shelly	182	---	---	---	---	450,500	---	---	450,500	---	46,000
Sherburn	1,109	4,963,056	---	---	520,000	---	1,113,000	---	6,596,056	2,595,000	---
Shevlin	177	---	---	---	---	---	---	---	---	---	---
Shoreview	25,630	12,395,000	690,000	---	2,780,000	11,115,000	---	---	26,980,000	4,105,000	9,985,000
Shorewood	7,524	---	---	---	---	3,540,000	8,840,000	---	12,380,000	10,010,000	---
Silver Bay	1,866	---	---	---	134,827	---	219,504	---	354,331	---	1,301,151
Silver Lake	821	135,000	---	---	939,000	205,000	---	---	1,279,000	340,000	---
Skyline	285	---	---	---	---	235,000	---	---	235,000	235,000	595,425
Slayton	2,141	---	---	---	964,151	---	564,599	---	1,528,750	---	230,272
Sleepy Eye	3,554	---	---	---	8,280,000	4,289,000	---	---	12,569,000	2,675,000	3,003,000
Sobieski	194	---	---	---	---	---	---	---	---	---	---
Solway	92	---	---	---	---	---	---	---	---	---	---
South Haven	190	---	---	---	---	436,000	---	---	436,000	---	---
South Saint Paul	20,441	9,740,000	---	---	2,475,000	---	3,185,000	---	15,400,000	1,970,000	5,304,186
Spicer	1,192	2,560,000	---	---	1,480,000	---	---	---	4,040,000	2,560,000	177,101
Spring Grove	1,314	700,000	465,000	---	---	---	---	---	1,165,000	---	3,566,076
Spring Hill	87	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,439	1,184,012	---	---	540,000	---	---	---	1,724,012	540,000	2,790,288
Spring Park	1,676	955,000	---	---	---	---	---	---	955,000	---	---
Spring Valley	2,475	---	345,000	---	2,820,000	490,000	1,520,000	---	5,175,000	---	---
Springfield	2,114	---	---	---	4,076,875	420,125	2,272,878	---	6,769,878	1,380,000	---
Squaw Lake	106	---	---	---	---	---	---	---	---	---	108,887
Stacy	1,459	405,000	---	---	2,175,000	15,000	1,545,000	---	4,140,000	2,580,000	2,722,000
Staples	2,963	1,475,000	---	---	6,831,000	480,000	585,000	---	9,371,000	1,905,000	1,301,737
Starbuck	1,293	2,125,000	---	---	1,272,000	450,000	---	---	3,847,000	3,195,000	365,148
Steen	178	---	---	---	---	---	---	---	---	---	8,120
Stephen	663	2,680,000	---	---	251,942	465,864	---	---	3,397,806	3,117,000	65,000
Stewart	561	380,000	---	---	611,000	475,000	---	---	1,466,000	380,000	1,962,143

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Stewartville	6,189	3,190,000	---	---	4,250,000	2,145,000	---	---	9,585,000	1,775,000	---
Stillwater	18,970	16,730,000	4,655,000	---	---	2,075,000	---	---	23,460,000	7,035,000	10,773
Stockton	713	---	---	---	---	---	---	---	---	---	15,000
Storden	212	135,000	---	---	1,621,000	---	---	---	1,756,000	395,000	10,200
Strandquist	69	---	---	---	---	---	---	---	---	---	129,948
Strathcona	41	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	424	---	---	---	---	---	---	---	---	---	8,918,828
Sunburg	98	---	---	---	---	---	---	---	---	---	190,684
Sunfish Lake	526	253,000	---	---	---	---	---	---	253,000	---	---
Swanville	344	---	---	---	---	---	---	---	---	---	1,476,129
Taconite	655	---	---	---	---	---	---	---	---	---	---
Tamarack	91	---	---	---	---	---	---	---	---	---	2,892
Taopi	56	---	---	---	---	---	---	---	---	---	45,735
Taunton	134	---	---	---	---	---	---	---	---	---	---
Taylors Falls	967	---	---	---	1,390,000	---	---	---	1,390,000	---	1,125,028
Tenstrike	210	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,668	---	---	---	3,515,000	6,867,753	---	---	10,382,753	2,660,000	8,333
Thomson	157	---	---	---	---	---	---	---	---	---	227,532
Tintah	59	---	---	---	---	---	---	---	---	---	95,676
Tonka Bay	1,492	---	---	---	---	---	---	---	---	---	---
Tower	500	---	325,000	---	---	94,000	400,000	---	819,000	94,000	457,000
Tracy	2,143	3,316,838	---	---	3,550,000	---	---	---	6,866,838	1,615,000	775,864
Trail	46	---	---	---	---	---	---	---	---	---	---
Trimont	731	---	---	---	15,000	---	120,329	---	135,329	---	1,095,827
Trommald	100	---	---	---	---	---	---	---	---	---	---
Trosky	78	---	---	---	---	---	---	---	---	---	50,000
Truman	1,094	510,000	---	---	406,000	---	2,550,000	---	3,466,000	1,875,000	---
Turtle River	82	---	---	---	---	---	---	---	---	---	---
Twin Lakes	148	---	---	---	---	---	---	---	---	---	---
Twin Valley	808	---	---	---	---	2,946,000	---	---	2,946,000	2,946,000	---
Two Harbors	3,729	---	---	---	---	---	---	---	---	---	5,326,604
Tyler	1,134	335,475	---	---	---	2,179,526	---	---	2,515,001	2,515,001	4,790,527
Ulen	552	---	---	---	---	1,370,000	---	---	1,370,000	---	1,468,000
Underwood	339	---	---	---	---	1,442,000	496,412	---	1,938,412	---	---
Upsala	426	---	---	---	---	305,000	---	---	305,000	---	248,466
Urbank	50	---	---	---	---	---	98,000	---	98,000	---	---
Utica	284	---	---	---	39,948	---	---	---	39,948	---	79,000
Vadnais Heights	12,643	7,045,000	407,000	---	713,000	---	---	---	8,165,000	175,000	400,000
Vergas	342	---	---	---	350,000	330,000	156,000	---	836,000	330,000	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Vermillion	426	---	---	---	---	260,000	---	---	260,000	---	---
Verndale	599	---	---	---	---	225,000	---	---	225,000	225,000	619,387
Vernon Center	331	---	---	---	64,429	---	---	---	64,429	---	---
Vesta	311	---	---	---	130,000	---	---	---	130,000	---	542,610
Victoria	8,133	---	1,255,000	---	16,365,000	6,890,000	6,235,000	---	30,745,000	19,255,000	354,134
Viking	105	---	---	---	---	371,000	---	---	371,000	---	59,765
Villard	248	44,000	---	---	---	1,324,000	---	---	1,368,000	370,000	---
Vining	71	---	---	---	---	---	---	---	---	---	---
Virginia	8,635	3,455,000	---	---	275,000	9,885,000	---	---	13,615,000	6,770,000	38,198,789
Wabasha	2,507	---	260,000	---	4,510,000	1,336,000	---	---	6,106,000	1,336,000	3,138,000
Wabasso	693	---	510,000	---	635,000	3,015,000	188,694	---	4,348,694	2,075,000	30,025
Waconia	11,345	---	---	---	12,985,000	21,365,000	5,984,571	---	40,334,571	10,245,000	5,075,000
Wadena	4,098	540,000	---	---	1,485,000	---	---	---	2,025,000	1,405,000	4,314,411
Wahkon	196	---	---	---	---	1,110,000	---	---	1,110,000	---	835,000
Waite Park	7,372	---	3,200,000	---	11,805,000	4,170,000	---	---	19,175,000	12,545,000	1,484,552
Waldorf	224	---	---	---	---	---	---	---	---	---	22,095
Walker	937	845,000	---	---	---	---	---	---	845,000	405,000	1,057,843
Walnut Grove	859	---	---	---	2,210,000	2,460,000	---	---	4,670,000	1,665,000	3,441
Walters	69	---	---	---	---	190,584	---	---	190,584	---	---
Waltham	152	---	---	---	---	202,000	---	---	202,000	---	---
Wanamingo	1,092	---	590,000	---	3,505,000	723,000	315,500	---	5,133,500	3,760,000	918,963
Wanda	83	---	---	---	---	---	---	---	---	---	---
Warba	180	---	---	---	---	---	---	---	---	---	---
Warren	1,568	320,000	---	---	---	---	3,210,000	---	3,530,000	---	3,002,626
Warroad	1,771	715,000	---	---	---	550,000	---	---	1,265,000	550,000	---
Waseca	9,365	1,910,000	900,000	---	160,000	2,190,000	---	---	5,160,000	1,375,000	7,831,800
Watertown	4,273	---	---	---	5,896,000	755,000	---	---	6,651,000	316,000	1,964,509
Waterville	1,880	70,000	---	---	1,366,000	6,369,000	---	---	7,805,000	2,060,000	---
Watkins	951	5,445,000	85,000	---	---	---	---	---	5,530,000	4,585,000	1,678,000
Watson	200	---	---	---	---	1,574,000	---	---	1,574,000	---	---
Waubun	403	---	---	---	---	122,000	---	---	122,000	---	162,300
Waverly	1,385	---	---	---	350,000	3,890,000	13,492	---	4,253,492	---	540,554
Wayzata	4,136	2,020,000	530,000	---	4,690,000	6,820,000	---	---	14,060,000	2,280,000	---
Welcome	670	400,000	---	---	1,985,000	---	231,974	---	2,616,974	---	801,000
Wells	2,300	---	---	---	2,040,000	2,144,865	---	---	4,184,865	1,135,000	1,178,602
Wendell	166	---	---	---	---	535,000	---	---	535,000	---	28,958
West Concord	790	765,000	---	---	---	1,565,888	---	---	2,330,888	---	---
West Saint Paul	19,648	11,145,000	1,420,000	---	12,315,000	1,940,000	415,000	---	27,235,000	8,320,000	---
West Union	103	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2013

Name of City	Population	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Westbrook	730	---	---	---	1,560,000	---	---	---	1,560,000	---	---
Westport	53	---	---	---	---	---	---	---	---	---	---
Whalan	61	---	---	---	---	---	---	---	---	---	---
Wheaton	1,408	---	---	---	---	5,100,973	---	---	5,100,973	787,500	1,439,452
White Bear Lake	24,100	---	2,195,000	---	2,555,000	---	---	---	4,750,000	2,195,000	---
Wilder	62	---	---	---	---	---	---	---	---	---	35,000
Willernie	556	---	---	---	---	---	---	---	---	---	33,891
Williams	186	---	---	---	---	273,000	---	---	273,000	---	252,612
Willmar	19,717	---	---	---	12,080,000	41,710,000	7,295,000	---	61,085,000	---	83,952,831
Willow River	405	---	---	---	---	1,010,917	---	---	1,010,917	---	---
Wilmont	340	---	---	---	---	---	---	---	---	---	680,945
Wilton	247	---	---	---	---	---	---	---	---	---	---
Windom	4,630	---	---	---	9,778,291	---	15,545,774	---	25,324,065	13,770,000	1,728,236
Winger	222	---	---	---	20,000	---	---	---	20,000	---	30,400
Winnebago	1,414	---	---	---	4,187,000	355,000	---	---	4,542,000	1,235,000	4,024,707
Winona	27,741	2,980,000	---	---	985,000	4,470,000	---	---	8,435,000	1,685,000	1,170,000
Winsted	2,319	6,435,000	---	---	740,000	3,040,000	830,000	---	11,045,000	4,615,000	504,000
Winthrop	1,402	595,000	665,000	---	730,000	850,000	---	---	2,840,000	---	---
Winton	170	200,000	---	---	---	---	---	---	200,000	---	---
Wolf Lake	60	---	---	---	---	---	34,249	---	34,249	---	---
Wolverton	144	---	---	---	---	---	---	---	---	---	15,797
Wood Lake	426	27,000	---	---	---	774,500	---	---	801,500	---	---
Woodbury	65,746	43,265,000	1,145,000	---	14,385,000	800,000	---	---	59,595,000	25,195,000	6,287,950
Woodland	451	62,500	---	---	---	179,388	---	---	241,888	---	---
Woodstock*	119	---	---	---	---	288,200	---	---	288,200	---	34,592
Worthington	12,974	8,515,000	30,000	---	---	3,175,000	670,000	---	12,390,000	670,000	2,395,000
Wrenshall	400	---	---	---	590,000	---	---	---	590,000	---	328,000
Wright	127	---	---	---	---	---	---	---	---	---	---
Wykoff	443	209,000	---	---	---	502,000	---	---	711,000	---	---
Wyoming	7,800	---	275,000	---	3,750,000	---	---	---	4,025,000	---	554,896
Zemple	93	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,269	---	---	---	---	---	---	---	---	---	5,156,000
Zumbro Falls	196	---	---	---	---	962,678	---	---	962,678	---	---
Zumbrota	3,333	---	---	---	2,185,000	815,000	---	---	3,000,000	2,185,000	---
State Total	**4,459,600**	**$2,051,931,722**	**$404,095,463**	**$44,059,533**	**$2,217,060,217**	**$1,669,580,303**	**$1,178,759,239**	**$42,936,680**	**$7,608,423,157**	**$2,052,268,422**	**$1,687,432,316**

*Failed to meet reporting deadline.

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ANALYSIS OF

THE FUND BALANCES IN THE

GENERAL AND SPECIAL REVENUE FUNDS

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Ada	1,670	127,381	1,096,832	1,224,213	159,279	1,131,596	1,290,875	5.4%	1,505,762	85.7%
Adrian	1,218	854,495	170,220	1,024,715	894,013	212,331	1,106,344	8.0%	879,428	125.8%
Afton	2,926	387,679	81,247	468,926	405,254	94,375	499,629	6.5%	1,245,947	40.1%
Aitkin	2,130	1,130,039	105,353	1,235,392	1,137,224	137,364	1,274,588	3.2%	2,333,684	54.6%
Albany	2,621	1,485,127	(34,032)	1,451,095	1,203,132	---	1,203,132	-17.1%	1,434,687	83.9%
Albert Lea	17,951	8,310,357	1,860,951	10,171,308	7,858,192	1,886,386	9,744,578	-4.2%	13,170,957	74.0%
Alberta	97	134,487	---	134,487	135,919	---	135,919	1.1%	75,558	179.9%
Albertville	7,211	1,248,815	---	1,248,815	1,450,586	---	1,450,586	16.2%	2,800,128	51.8%
Alexandria	13,045	4,114,082	1,374,381	5,488,463	3,898,909	1,169,927	5,068,836	-7.6%	10,818,644	46.9%
Alpha	121	110,955	16,403	127,358	133,540	19,013	152,553	19.8%	99,732	153.0%
Alvarado	361	21,168	215,363	236,531	49,602	247,184	296,786	25.5%	197,310	150.4%
Amboy	535	198,287	17,166	215,453	177,247	15,149	192,396	-10.7%	306,637	62.7%
Andover	31,692	6,227,664	432,240	6,659,904	6,853,791	380,950	7,234,741	8.6%	11,260,213	64.3%
Annandale	3,320	1,195,895	682	1,196,577	1,296,474	(66,157)	1,230,317	2.8%	1,861,345	66.1%
Anoka	17,283	5,410,817	1,893,442	7,304,259	5,291,499	1,813,335	7,104,834	-2.7%	10,048,240	70.7%
Apple Valley	50,326	13,136,054	955,262	14,091,316	14,135,639	---	14,135,639	0.3%	24,067,033	58.7%
Appleton	1,384	1,284,222	221,449	1,505,671	1,555,304	---	1,555,304	3.3%	2,712,985	57.3%
Arco	76	69,479	28,184	97,663	88,692	30,025	118,717	21.6%	66,328	179.0%
Arden Hills	9,359	2,328,593	451,523	2,780,116	2,342,952	419,020	2,761,972	-0.7%	3,991,407	69.2%
Arlington	2,230	778,058	198,421	976,479	781,835	232,826	1,014,661	3.9%	1,392,713	72.9%
Askov	359	405,900	3,203	409,103	345,722	---	345,722	-15.5%	186,550	185.3%
Atwater	1,139	1,046,071	---	1,046,071	1,204,837	---	1,204,837	15.2%	577,757	208.5%
Aurora	1,690	539,905	29,024	568,929	639,400	30,842	670,242	17.8%	1,745,487	38.4%
Austin	24,979	6,438,693	1,012,850	7,451,543	6,641,744	1,033,695	7,675,439	3.0%	14,723,738	52.1%
Avon	1,422	1,901,261	(20,404)	1,880,857	1,924,094	93,837	2,017,931	7.3%	1,034,404	195.1%
Babbitt	1,501	1,654,598	307,204	1,961,802	1,776,653	319,456	2,096,109	6.8%	1,884,418	111.2%
Backus [34]	245	---	---	---	175,675	82,696	258,371	---	308,184	83.8%
Badger	374	202,405	75,081	277,486	234,622	69,782	304,404	9.7%	407,939	74.6%
Bagley	1,416	762,710	(3,769)	758,941	1,006,244	(3,341)	1,002,903	32.1%	1,300,163	77.1%
Balaton	635	365,921	223,044	588,965	292,745	171,796	464,541	-21.1%	815,347	57.0%
Barnesville	2,618	1,467,656	185,105	1,652,761	1,475,740	255,873	1,731,613	4.8%	2,465,288	70.2%
Barnum	612	268,912	105,456	374,368	299,932	115,660	415,592	11.0%	351,242	118.3%
Barrett	415	541,796	---	541,796	599,107	---	599,107	10.6%	319,290	187.6%
Battle Lake	887	803,479	---	803,479	857,447	55,920	913,367	13.7%	907,442	100.7%
Baudette	1,088	631,490	---	631,490	620,397	---	620,397	-1.8%	957,766	64.8%
Baxter	7,747	3,493,321	1,222,461	4,715,782	3,485,979	1,491,120	4,977,099	5.5%	5,286,047	94.2%
Bayport	3,704	8,435,572	817,800	9,253,372	7,773,886	285,777	8,059,663	-12.9%	2,398,497	336.0%
Beaver Bay	183	562,884	---	562,884	650,938	---	650,938	15.6%	316,226	205.8%
Becker	4,654	1,456,757	897,893	2,354,650	1,082,293	394,562	1,476,855	-37.3%	3,548,803	41.6%

[34] Reported on a cash basis in 2012.
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[99] Failed to report in 2012.

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Belgrade	733	388,678	100,583	489,261	357,204	104,845	462,049	-5.6%	574,608	80.4%
Belle Plaine	6,684	2,695,192	694,524	3,389,716	2,726,630	786,064	3,512,694	3.6%	3,543,587	99.1%
Belview	375	350,698	---	350,698	380,538	---	380,538	8.5%	235,720	161.4%
Bemidji	13,646	5,583,636	4,557,758	10,141,394	4,810,174	1,737,142	6,547,316	-35.4%	10,061,821	65.1%
Benson	3,184	1,325,085	792,105	2,117,190	1,405,639	665,405	2,071,044	-2.2%	3,320,026	62.4%
Bertha	485	124,251	286,854	411,105	103,222	117,707	220,929	-46.3%	256,258	86.2%
Bethel	465	250,375	---	250,375	222,100	---	222,100	-11.3%	287,212	77.3%
Big Lake	10,402	2,108,547	(247,378)	1,861,169	2,155,841	(377,677)	1,778,164	-4.5%	3,652,936	48.7%
Bigelow	239	66,285	18,711	84,996	71,141	31,706	102,847	21.0%	129,050	79.7%
Biwabik	1,005	490,310	155,003	645,313	(1,285,561)	166,346	(1,119,215)	-273.4%	1,445,475	-77.4%
Blackduck	800	207,953	223,305	431,258	147,184	284,933	432,117	0.2%	598,705	72.2%
Blaine	62,018	10,430,565	3,722,851	14,153,416	9,142,896	3,567,222	12,710,118	-10.2%	25,733,692	49.4%
Blooming Prairie	1,979	1,017,463	---	1,017,463	1,030,209	---	1,030,209	1.3%	1,217,698	84.6%
Bloomington	85,935	20,691,737	5,644,921	26,336,658	20,915,301	4,131,948	25,047,249	-4.9%	95,234,680	26.3%
Blue Earth	3,322	2,039,362	(1,022,499)	1,016,863	2,159,545	(102,647)	2,056,898	102.3%	2,636,125	78.0%
Bluffton [99]	209	---	---	---	99,561	93,852	193,413	---	109,631	176.4%
Boyd	166	236,370	---	236,370	220,487	---	220,487	-6.7%	235,239	93.7%
Braham	1,817	857,452	3,078	860,530	874,087	(223,316)	650,771	-24.4%	1,158,441	56.2%
Brainerd	13,662	2,668,991	863,690	3,532,681	2,463,854	747,295	3,211,149	-9.1%	12,434,246	25.8%
Breckenridge	3,369	1,433,569	---	1,433,569	1,515,482	---	1,515,482	5.7%	2,683,822	56.5%
Bricelyn	358	816,407	42,367	858,774	818,288	42,213	860,501	0.2%	205,377	419.0%
Brooklyn Center	30,426	10,597,944	(1,183,606)	9,414,338	12,356,574	(1,079,691)	11,276,883	19.8%	20,253,473	55.7%
Brooklyn Park	77,989	12,552,289	(160,925)	12,391,364	13,945,109	(23,044)	13,922,065	12.4%	52,943,195	26.3%
Brooten	748	64,605	40,599	105,204	121,156	46,099	167,255	59.0%	554,780	30.1%
Browerville	784	332,005	53,869	385,874	502,848	68,954	571,802	48.2%	432,162	132.3%
Brownton	736	342,180	83,463	425,643	289,258	(34,452)	254,806	-40.1%	646,219	39.4%
Buffalo	15,812	2,547,558	(1,585,651)	961,907	3,195,058	(1,659,674)	1,535,384	59.6%	7,792,088	19.7%
Buffalo Lake	702	594,989	---	594,989	514,749	---	514,749	-13.5%	562,457	91.5%
Buhl	1,002	1,161,835	41,280	1,203,115	1,229,010	57,377	1,286,387	6.9%	770,494	167.0%
Burnsville	61,300	17,144,725	2,531,242	19,675,967	14,741,303	2,634,951	17,376,254	-11.7%	32,324,567	53.8%
Butterfield	584	86,565	61,033	147,598	196,329	185,324	381,653	158.6%	288,054	132.5%
Byron	5,137	670,024	137,253	807,277	1,082,446	195,294	1,277,740	58.3%	1,640,469	77.9%
Caledonia	2,839	163,513	---	163,513	556,347	---	556,347	240.2%	1,683,578	33.0%
Callaway	236	890	374,664	375,554	2,824	232,986	235,810	-37.2%	225,698	104.5%
Cambridge	8,273	2,741,333	542,278	3,283,611	2,889,283	848,184	3,737,467	13.8%	5,674,404	65.9%
Canby	1,759	1,200,150	(19,068)	1,181,082	1,135,265	168,490	1,303,755	10.4%	1,946,439	67.0%
Cannon Falls	4,101	2,832,388	63,163	2,895,551	2,208,567	23,157	2,231,724	-22.9%	3,363,014	66.4%
Carver	4,082	918,941	34,111	953,052	1,061,439	34,697	1,096,136	15.0%	1,759,381	62.3%
Cass Lake	766	342,327	16,192	358,519	245,383	23,301	268,684	-25.1%	725,556	37.0%

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Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Centerville	3,953	1,202,827	---	1,202,827	1,253,989	---	1,253,989	4.3%	1,948,612	64.4%
Ceylon	353	207,641	2,470	210,111	239,485	2,470	241,955	15.2%	215,633	112.2%
Champlin	23,499	3,897,786	1,137,926	5,035,712	3,999,398	1,135,093	5,134,491	2.0%	11,893,090	43.2%
Chandler	265	104,820	65,236	170,056	23,039	310,360	333,399	96.1%	277,223	120.3%
Chanhassen	24,155	5,434,641	875,822	6,310,463	5,274,584	129,385	5,403,969	-14.4%	18,607,268	29.0%
Chaska	24,811	3,039,193	257,544	3,296,737	2,705,330	(15,926)	2,689,404	-18.4%	16,716,085	16.1%
Chatfield	2,807	1,045,821	1,083,406	2,129,227	991,973	1,147,368	2,139,341	0.5%	2,383,780	89.7%
Chisago City	5,000	739,857	72,705	812,562	905,969	106,967	1,012,936	24.7%	2,113,623	47.9%
Chisholm	5,036	6,424,706	---	6,424,706	7,094,044	---	7,094,044	10.4%	4,381,471	161.9%
Chokio	385	542,361	33,287	575,648	592,641	33,985	626,626	8.9%	168,190	372.6%
Circle Pines	5,014	2,564,556	(434,897)	2,129,659	2,703,551	(491,845)	2,211,706	3.9%	2,084,440	106.1%
Clara City	1,325	1,750,729	187,474	1,938,203	1,808,472	35,214	1,843,686	-4.9%	997,374	184.9%
Clarissa	670	381,063	2,671	383,734	383,206	12,069	395,275	3.0%	312,925	126.3%
Clarkfield	833	588,451	(103,266)	485,185	1,654,259	(51,950)	1,602,309	230.2%	800,136	200.3%
Cleveland	725	363,034	(5,464)	357,570	329,162	71,079	400,241	11.9%	439,086	91.2%
Climax	267	100,443	---	100,443	116,328	---	116,328	15.8%	122,023	95.3%
Cloquet	12,180	3,984,961	727,159	4,712,120	4,129,849	828,432	4,958,281	5.2%	5,650,468	87.7%
Cohasset	2,762	3,004,584	---	3,004,584	558,044	---	558,044	-81.4%	1,453,320	38.4%
Cokato	2,742	817,632	381,418	1,199,050	867,862	93,993	961,855	-19.8%	1,876,981	51.2%
Cold Spring	4,063	2,103,800	(1,155,569)	948,231	1,957,596	(1,156,903)	800,693	-15.6%	2,157,606	37.1%
Cologne	1,587	1,809,909	---	1,809,909	1,844,598	---	1,844,598	1.9%	982,621	187.7%
Columbia Heights	19,758	5,989,568	2,519,601	8,509,169	6,304,639	2,982,318	9,286,957	9.1%	12,209,467	76.1%
Columbus	3,960	445,342	2,488,070	2,933,412	634,724	2,349,583	2,984,307	1.7%	1,735,717	171.9%
Cook	570	618,934	197,603	816,537	630,714	212,519	843,233	3.3%	746,494	113.0%
Coon Rapids	62,684	12,287,781	6,639,131	18,926,912	13,024,446	6,587,026	19,611,472	3.6%	31,397,174	62.5%
Corcoran	5,471	668,338	19,178	687,516	961,389	22,293	983,682	43.1%	3,158,431	31.1%
Cosmos	464	176,513	24,443	200,956	153,474	7,102	160,576	-20.1%	416,207	38.6%
Cottage Grove	35,403	9,144,768	560,321	9,705,089	9,218,791	(925,728)	8,293,063	-14.5%	18,149,543	45.7%
Cottonwood	1,203	378,465	220,597	599,062	409,907	339,929	749,836	25.2%	1,168,331	64.2%
Courtland	617	331,027	171,179	502,206	323,619	171,879	495,498	-1.3%	218,061	227.2%
Cromwell [34]	239	---	---	---	(4,396)	139,444	135,048	---	439,441	30.7%
Crookston	7,964	3,886,730	3,080,645	6,967,375	3,714,152	1,025,453	4,739,605	-32.0%	6,817,499	69.5%
Crosslake	2,192	2,122,238	---	2,122,238	1,743,551	---	1,743,551	-17.8%	2,400,336	72.6%
Crystal	22,645	7,397,467	3,824,629	11,222,096	7,703,113	3,971,753	11,674,866	4.0%	12,729,345	91.7%
Currie	231	69,639	50,997	120,636	50,508	59,251	109,759	-9.0%	203,751	53.9%
Dalton	249	31,623	55,905	87,528	21,911	54,726	76,637	-12.4%	158,093	48.5%
Danvers	95	85,174	---	85,174	64,838	---	64,838	-23.9%	104,810	61.9%
Darfur	105	128,121	---	128,121	143,336	---	143,336	11.9%	87,187	164.4%
Darwin	348	143,738	14,152	157,890	197,336	16,820	214,156	35.6%	93,665	228.6%

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Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Dassel	1,462	35,094	35,694	70,788	47,546	156,767	204,313	188.6%	921,789	22.2%
Dawson	1,506	162,824	1,322,738	1,485,562	214,748	1,322,952	1,537,700	3.5%	1,366,993	112.5%
Dayton	4,860	1,433,358	99,805	1,533,163	1,461,575	139,601	1,601,176	4.4%	2,279,316	70.2%
Deephaven	3,677	2,664,296	---	2,664,296	3,015,873	---	3,015,873	13.2%	2,638,226	114.3%
Deer River	946	32,800	598,521	631,321	(25,947)	420,437	394,490	-37.5%	1,001,689	39.4%
Delano	5,638	1,471,574	(1,191,102)	280,472	1,822,655	(1,370,724)	451,931	61.1%	2,862,018	15.8%
Delavan	169	209,028	---	209,028	293,838	---	293,838	40.6%	125,726	233.7%
Detroit Lakes	8,851	2,847,172	916,560	3,763,732	3,050,429	1,390,772	4,441,201	18.0%	6,661,613	66.7%
Dilworth	4,170	1,484,875	---	1,484,875	1,506,646	---	1,506,646	1.5%	2,076,899	72.5%
Dodge Center	2,713	887,204	251,860	1,139,064	812,035	270,436	1,082,471	-5.0%	1,498,956	72.2%
Dover	758	385,048	89,517	474,565	107,725	145,467	253,192	-46.6%	235,359	107.6%
Dovray	57	62,325	23,666	85,991	76,830	30,090	106,920	24.3%	45,708	233.9%
Duluth	86,139	8,180,570	18,850,992	27,031,562	8,580,610	12,604,387	21,184,997	-21.6%	99,386,336	21.3%
Dundas	1,423	449,034	271,131	720,165	479,419	355,642	835,061	16.0%	1,088,698	76.7%
Dundee*	68	56,153	3,717	59,870	55,773	4,346	60,119	0.4%	49,318	121.9%
Dunnell	163	142,403	2,572	144,975	165,890	18,864	184,754	27.4%	139,234	132.7%
Eagan	66,301	14,471,925	2,204,827	16,676,752	14,998,980	---	14,998,980	-10.1%	29,799,351	50.3%
Eagle Bend	521	460,076	38,534	498,610	461,697	61,192	522,889	4.9%	424,755	123.1%
Eagle Lake	2,609	1,201,756	---	1,201,756	1,583,872	---	1,583,872	31.8%	1,136,023	139.4%
East Bethel	11,588	2,620,680	---	2,620,680	2,918,685	---	2,918,685	11.4%	4,339,157	67.3%
East Grand Forks	8,640	3,156,150	(62,993)	3,093,157	3,144,775	(797)	3,143,978	1.6%	8,839,233	35.6%
East Gull Lake	993	319,009	---	319,009	403,568	(429)	403,139	26.4%	318,729	126.5%
Easton	196	491,694	42,463	534,157	525,954	44,266	570,220	6.8%	178,380	319.7%
Echo	269	198,236	---	198,236	184,792	---	184,792	-6.8%	239,959	77.0%
Eden Prairie	62,729	21,069,050	(1,089)	21,067,961	21,509,541	(2,868)	21,506,673	2.1%	42,927,214	50.1%
Edgerton	1,156	1,557,093	475,095	2,032,188	1,129,715	481,015	1,610,730	-20.7%	733,072	219.7%
Edina	49,216	13,545,539	---	13,545,539	14,132,918	---	14,132,918	4.3%	34,145,360	41.4%
Elk River	23,370	6,185,113	3,348,677	9,533,790	6,039,662	4,055,012	10,094,674	5.9%	15,814,950	63.8%
Elko New Market	4,390	1,007,895	123,509	1,131,404	1,023,780	137,899	1,161,679	2.7%	1,746,560	66.5%
Elmore	656	182,736	139,406	322,142	180,357	106,878	287,235	-10.8%	479,540	59.9%
Ely	3,477	2,779,461	521,416	3,300,877	2,571,471	602,087	3,173,558	-3.9%	3,840,851	82.6%
Elysian	673	524,206	78,006	602,212	432,622	35,274	467,896	-22.3%	614,837	76.1%
Emily	831	1,245,653	---	1,245,653	1,187,725	---	1,187,725	-4.7%	735,577	161.5%
Eveleth	3,704	4,194,091	339,592	4,533,683	4,467,386	358,365	4,825,751	6.4%	4,521,978	106.7%
Excelsior	2,284	1,595,598	101,467	1,697,065	1,316,204	117,857	1,434,061	-15.5%	1,971,115	72.8%
Eyota	2,038	944,429	314,748	1,259,177	674,572	451,815	1,126,387	-10.5%	891,103	126.4%
Fairfax	1,206	542,046	389,123	931,169	304,572	---	304,572	-67.3%	1,078,534	28.2%
Fairmont	10,494	4,261,514	2,549,726	6,811,240	4,350,013	2,248,220	6,598,233	-3.1%	7,975,949	82.7%
Falcon Heights	5,445	1,275,982	189,414	1,465,396	1,326,645	285,035	1,611,680	10.0%	1,983,600	81.3%

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[99] Failed to report in 2012.

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Popu-lation	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Faribault	23,477	9,348,626	(70,872)	9,277,754	9,129,949	1,046,223	10,176,172	9.7%	15,173,118	67.1%
Farmington	22,051	2,067,246	124,519	2,191,765	3,079,013	258,439	3,337,452	52.3%	10,230,365	32.6%
Fergus Falls	13,295	5,484,168	3,545,481	9,029,649	5,243,993	3,539,192	8,783,185	-2.7%	10,295,189	85.3%
Fertile	847	598,372	(34,487)	563,885	1,026,043	(40,588)	985,455	74.8%	715,222	137.8%
Finlayson	311	168,034	98,160	266,194	155,913	89,726	245,639	-7.7%	227,850	107.8%
Fisher	433	117,649	---	117,649	96,987	---	96,987	-17.6%	264,879	36.6%
Foley	2,690	1,898,870	840,698	2,739,568	1,968,782	952,343	2,921,125	6.6%	1,386,360	210.7%
Forest Lake	19,056	4,640,601	(2,054,515)	2,586,086	4,940,450	(1,978,159)	2,962,291	14.5%	9,355,526	31.7%
Fountain	413	239,455	63,925	303,380	252,680	89,711	342,391	12.9%	198,973	172.1%
Franklin	496	384,012	---	384,012	323,572	---	323,572	-15.7%	373,243	86.7%
Frazee	1,390	1,267,056	106,770	1,373,826	797,714	133,490	931,204	-32.2%	864,948	107.7%
Freeport	665	284,107	424,811	708,918	366,873	447,140	814,013	14.8%	436,011	186.7%
Fridley	27,865	7,582,360	1,282,641	8,865,001	7,997,036	1,527,153	9,524,189	7.4%	17,226,973	55.3%
Frost	191	127,235	3,731	130,966	134,892	4,576	139,468	6.5%	196,719	70.9%
Fulda	1,297	288,411	383,356	671,767	324,731	332,793	657,524	-2.1%	939,771	70.0%
Garvin	135	199,221	18,820	218,041	206,217	34,532	240,749	10.4%	98,672	244.0%
Gaylord	2,303	1,235,215	14,453	1,249,668	1,055,804	1,085,381	2,141,185	71.3%	1,670,890	128.1%
Gem Lake	399	376,166	---	376,166	387,069	---	387,069	2.9%	310,211	124.8%
Gibbon [34]	772	---	---	---	477,629	6,201	483,830	---	624,290	77.5%
Gilbert	1,808	820,987	281,655	1,102,642	910,796	262,421	1,173,217	6.4%	2,468,584	47.5%
Glencoe	5,570	1,873,283	20,425	1,893,708	1,821,249	13,418	1,834,667	-3.1%	3,341,336	54.9%
Glenwood	2,553	1,290,230	112,252	1,402,482	1,347,816	132,781	1,480,597	5.6%	1,714,572	86.4%
Golden Valley	20,683	9,316,057	112,458	9,428,515	9,707,985	143,723	9,851,708	4.5%	14,969,604	65.8%
Good Thunder	567	680,809	41,981	722,790	699,280	41,986	741,266	2.6%	385,517	192.3%
Goodridge	138	278	5,452	5,730	(6,490)	6,722	232	-96.0%	80,050	0.3%
Goodview	4,074	935,744	---	935,744	903,221	---	903,221	-3.5%	1,640,079	55.1%
Granada	294	265,835	100,196	366,031	216,951	65,876	282,827	-22.7%	108,198	261.4%
Grand Marais	1,359	2,055,208	246,692	2,301,900	2,539,213	251,909	2,791,122	21.3%	2,012,597	138.7%
Grand Meadow	1,156	574,729	701,531	1,276,260	624,341	782,610	1,406,951	10.2%	600,677	234.2%
Grand Rapids	10,994	4,620,386	546,809	5,167,195	4,876,897	509,440	5,386,337	4.2%	10,902,503	49.4%
Granite Falls	2,832	1,010,035	74,649	1,084,684	1,030,272	21,656	1,051,928	-3.0%	2,482,260	42.4%
Grant	4,260	1,113,031	---	1,113,031	1,055,456	---	1,055,456	-5.2%	1,202,933	87.7%
Greenbush	716	332,773	220,634	553,407	401,156	234,717	635,873	14.9%	551,898	115.2%
Greenfield	2,802	755,331	490	755,821	815,658	51,445	867,103	14.7%	1,111,532	78.0%
Greenwood	693	320,538	11,539	332,077	391,316	13,746	405,062	22.0%	605,411	66.9%
Grove City	629	455,233	---	455,233	472,529	---	472,529	3.8%	463,365	102.0%
Grygla	224	74,207	143,956	218,163	76,562	123,129	199,691	-8.5%	318,237	62.7%
Hadley	54	52,718	---	52,718	44,020	12,242	56,262	6.7%	51,833	108.5%
Hallock	966	931,714	(21,587)	910,127	969,166	(12,589)	956,577	5.1%	682,306	140.2%

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Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Halstad	587	562,673	(195,513)	367,160	507,544	(143,566)	363,978	-0.9%	355,993	102.2%
Ham Lake	15,650	2,885,012	864,054	3,749,066	2,854,845	873,994	3,728,839	-0.5%	3,917,766	95.2%
Hamburg	507	277,727	---	277,727	317,513	---	317,513	14.3%	374,850	84.7%
Hancock	765	368,084	106,180	474,264	457,094	134,147	591,241	24.7%	380,293	155.5%
Hanley Falls	293	81,785	80,102	161,887	70,313	73,583	143,896	-11.1%	199,107	72.3%
Hanover	3,011	647,858	---	647,858	630,500	---	630,500	-2.7%	1,385,548	45.5%
Hanska	388	249,872	30,112	279,984	273,238	29,426	302,664	8.1%	248,814	121.6%
Harmony	1,021	596,952	172,067	769,019	542,924	160,280	703,204	-8.6%	1,041,949	67.5%
Harris	1,127	1,251,091	10,913	1,262,004	1,361,075	10,379	1,371,454	8.7%	254,585	538.7%
Hastings	22,592	3,411,086	2,705,544	6,116,630	3,482,239	4,096,198	7,578,437	23.9%	14,040,180	54.0%
Hayfield	1,347	363,408	19,536	382,944	483,432	14,774	498,206	30.1%	691,188	72.1%
Hector	1,112	780,526	324,100	1,104,626	507,241	383,284	890,525	-19.4%	1,011,822	88.0%
Henderson	896	190,344	89,784	280,128	217,827	35,179	253,006	-9.7%	559,211	45.2%
Hendricks	710	257,662	38,834	296,496	266,473	29,600	296,073	-0.1%	699,825	42.3%
Hendrum	293	18,549	(41,094)	(22,545)	23,703	(48,286)	(24,583)	-9.0%	260,383	-9.4%
Henning	806	160,298	374,366	534,664	250,673	340,195	590,868	10.5%	510,625	115.7%
Herman	440	361,807	54,890	416,697	370,509	59,301	429,810	3.1%	362,298	118.6%
Hermantown	9,625	2,755,512	471,450	3,226,962	2,976,724	537,907	3,514,631	8.9%	4,288,990	81.9%
Heron Lake	691	918,805	266,629	1,185,434	894,591	366,036	1,260,627	6.3%	475,939	264.9%
Hibbing	16,335	12,116,014	108,084	12,224,098	12,843,981	108,201	12,952,182	6.0%	15,817,446	81.9%
Hills	684	402,002	177,713	579,715	386,831	203,801	590,632	1.9%	359,761	164.2%
Hilltop	865	985,247	---	985,247	1,050,798	---	1,050,798	6.7%	712,113	147.6%
Hinckley	1,792	869,588	339,672	1,209,260	974,984	475,198	1,450,182	19.9%	1,038,222	139.7%
Hitterdal	207	187,190	(86,341)	100,849	95,193	(56,938)	38,255	-62.1%	308,791	12.4%
Hoffman	688	288,237	67,596	355,833	349,020	58,966	407,986	14.7%	574,074	71.1%
Holdingford	709	504,512	---	504,512	492,956	---	492,956	-2.3%	370,663	133.0%
Hopkins	18,413	4,997,643	588,601	5,586,244	5,249,909	2,497,812	7,747,721	38.7%	16,674,171	46.5%
Houston	978	320,368	224,886	545,254	326,851	260,958	587,809	7.8%	926,004	63.5%
Howard Lake	2,002	1,407,096	65,264	1,472,360	1,568,372	127,588	1,695,960	15.2%	1,795,254	94.5%
Hoyt Lakes	2,032	1,055,496	1,187,601	2,243,097	1,448,463	783,451	2,231,914	-0.5%	2,911,446	76.7%
Hugo	13,878	2,109,985	1,633,011	3,742,996	2,186,178	467,816	2,653,994	-29.1%	4,007,440	66.2%
Hutchinson	14,158	6,180,581	495,274	6,675,855	6,070,670	399,100	6,469,770	-3.1%	12,149,147	53.3%
Independence	3,737	1,227,827	82,536	1,310,363	1,178,889	(61,730)	1,117,159	-14.7%	2,312,875	48.3%
International Falls	6,400	3,374,373	1,129,217	4,503,590	2,907,280	1,453,253	4,360,533	-3.2%	7,334,724	59.5%
Inver Grove Heights	34,458	7,232,157	(27,877)	7,204,280	8,029,014	1,038,100	9,067,114	25.9%	20,081,247	45.2%
Isanti	5,385	2,159,587	75,609	2,235,196	1,910,313	(45,028)	1,865,285	-16.5%	2,768,271	67.4%
Ivanhoe	556	137,292	374,046	511,338	190,649	388,501	579,150	13.3%	628,315	92.2%
Jackson	3,366	5,013,282	(953,381)	4,059,901	5,143,901	(921,720)	4,222,181	4.0%	2,984,689	141.5%
Janesville	2,269	556,285	117,837	674,122	599,701	158,934	758,635	12.5%	1,252,667	60.6%

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Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Jasper	617	629,322	206,128	835,450	749,985	199,666	949,651	13.7%	393,057	241.6%
Jeffers*	361	199,998	---	199,998	285,574	---	285,574	42.8%	263,943	108.2%
Jordan	6,272	1,713,027	347,974	2,061,001	1,798,961	416,988	2,215,949	7.5%	3,130,430	70.8%
Kandiyohi	487	204,151	---	204,151	208,913	---	208,913	2.3%	264,809	78.9%
Karlstad	765	571,223	121,038	692,261	504,082	86,263	590,345	-14.7%	564,897	104.5%
Kasota	675	295,946	---	295,946	325,741	---	325,741	10.1%	295,689	110.2%
Kasson	6,083	1,132,334	252,842	1,385,176	851,131	255,206	1,106,337	-20.1%	3,661,119	30.2%
Kellogg	442	134,585	271,546	406,131	185,899	105,225	291,124	-28.3%	362,861	80.2%
Kennedy	190	94,639	59,786	154,425	38,666	85,128	123,794	-19.8%	234,702	52.7%
Kenyon	1,827	591,016	175,194	766,210	723,910	181,049	904,959	18.1%	1,501,221	60.3%
Kimball	768	386,320	378,491	764,811	350,207	229,081	579,288	-24.3%	688,685	84.1%
La Crescent	4,966	1,661,362	---	1,661,362	1,972,405	---	1,972,405	18.7%	2,977,333	66.2%
Lake Benton	677	248,716	189,226	437,942	323,081	176,728	499,809	14.1%	683,478	73.1%
Lake City	5,041	4,079,493	811,839	4,891,332	4,527,810	409,787	4,937,597	0.9%	4,489,951	110.0%
Lake Crystal	2,555	2,469,584	140,766	2,610,350	2,657,513	184,907	2,842,420	8.9%	1,765,284	161.0%
Lake Elmo	8,773	2,414,692	(72,937)	2,341,755	2,318,310	89,638	2,407,948	2.8%	3,617,551	66.6%
Lake Wilson	246	207,213	131,165	338,378	165,521	103,132	268,653	-20.6%	129,360	207.7%
Lakefield	1,711	1,023,486	(628,782)	394,704	1,147,711	(123,030)	1,024,681	159.6%	1,037,122	98.8%
Lakeville	57,789	11,235,299	849,686	12,084,985	9,540,546	926,731	10,467,277	-13.4%	21,861,402	47.9%
Lamberton	819	586,211	---	586,211	611,944	---	611,944	4.4%	856,792	71.4%
Lancaster	343	44,116	196,632	240,748	146,794	44,648	191,442	-20.5%	288,288	66.4%
Lanesboro	758	215,202	212,946	428,148	184,470	137,772	322,242	-24.7%	1,107,506	29.1%
Lauderdale	2,460	711,830	142,434	854,264	738,304	137,647	875,951	2.5%	1,197,638	73.1%
Le Center	2,513	(39,515)	184,426	144,911	117,391	---	117,391	-19.0%	1,399,943	8.4%
Le Sueur	4,074	358,284	1,446,107	1,804,391	545,568	1,517,821	2,063,389	14.4%	4,045,225	51.0%
LeRoy	938	686,296	(15,803)	670,493	695,024	10,883	705,907	5.3%	566,500	124.6%
Lewiston	1,602	610,733	388,718	999,451	646,186	439,962	1,086,148	8.7%	830,965	130.7%
Lewisville	244	69,392	41,097	110,489	97,227	30,277	127,504	15.4%	126,131	101.1%
Lexington	2,061	766,607	---	766,607	375,412	---	375,412	-51.0%	1,332,763	28.2%
Lindstrom	4,436	937,378	43,644	981,022	992,438	41,587	1,034,025	5.4%	1,713,081	60.4%
Lino Lakes	20,833	5,053,031	115,196	5,168,227	5,209,286	121,075	5,330,361	3.1%	9,824,105	54.3%
Litchfield	6,723	2,890,379	1,337,212	4,227,591	2,945,100	1,390,712	4,335,812	2.6%	4,982,034	87.0%
Little Canada	9,962	2,642,522	1,205,829	3,848,351	2,191,138	909,090	3,100,228	-19.4%	5,614,377	55.2%
Little Falls	8,797	737,480	1,269,926	2,007,406	768,933	1,659,717	2,428,650	21.0%	4,671,605	52.0%
Littlefork	646	269,484	66,325	335,809	287,627	67,656	355,283	5.8%	665,341	53.4%
Long Lake	1,842	728,521	164,581	893,102	763,103	170,422	933,525	4.5%	1,380,215	67.6%
Long Prairie	3,432	820,494	105,589	926,083	835,938	90,915	926,853	0.1%	1,538,825	60.2%
Lonsdale	3,803	2,479,454	---	2,479,454	2,138,170	---	2,138,170	-13.8%	1,537,078	139.1%
Lowry	294	71,325	57,088	128,413	68,091	19,099	87,190	-32.1%	201,453	43.3%

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[99] Failed to report in 2012.

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Luverne	4,710	2,063,609	586,241	2,649,850	1,991,343	591,396	2,582,739	-2.5%	4,208,778	61.4%
Lynd	442	157,184	11,102	168,286	98,870	56,129	154,999	-7.9%	161,675	95.9%
Madelia	2,320	1,140,139	(184,072)	956,067	1,542,026	---	1,542,026	61.3%	1,975,800	78.0%
Madison	1,518	1,459,277	1,294,763	2,754,040	1,419,570	1,214,250	2,633,820	-4.4%	1,518,894	173.4%
Madison Lake	1,117	647,643	387,744	1,035,387	775,233	443,011	1,218,244	17.7%	502,997	242.2%
Mahnomen	1,220	1,114,175	---	1,114,175	939,438	---	939,438	-15.7%	933,742	100.6%
Mahtomedi	7,871	4,866,597	1,350,289	6,216,886	4,512,238	1,287,936	5,800,174	-6.7%	4,014,632	144.5%
Mankato	40,743	9,990,014	2,849,635	12,839,649	10,497,750	2,970,668	13,468,418	4.9%	21,586,032	62.4%
Mantorville	1,217	563,381	152,695	716,076	638,581	156,423	795,004	11.0%	472,509	168.3%
Maple Grove	63,746	7,025,280	2,909,804	9,935,084	7,110,270	3,011,542	10,121,812	1.9%	35,880,189	28.2%
Maple Lake	2,109	1,334,502	641,403	1,975,905	846,137	486,851	1,332,988	-32.5%	1,565,739	85.1%
Maple Plain	1,773	1,203,286	501,849	1,705,135	987,373	489,878	1,477,251	-13.4%	1,609,101	91.8%
Mapleton	1,762	1,233,289	176,125	1,409,414	736,052	(69,392)	666,660	-52.7%	1,016,152	65.6%
Maplewood	38,950	8,431,416	(239,350)	8,192,066	8,027,244	(174,519)	7,852,725	-4.1%	19,192,029	40.9%
Marshall	13,729	8,566,189	(67,188)	8,499,001	8,433,424	(154,495)	8,278,929	-2.6%	11,718,203	70.7%
Mayer	1,817	1,194,877	---	1,194,877	411,950	---	411,950	-65.5%	631,200	65.3%
Maynard	357	(20)	198,844	198,824	6,081	145,113	151,194	-24.0%	338,871	44.6%
Mazeppa	846	204,021	132,799	336,820	228,140	(13,062)	215,078	-36.1%	457,477	47.0%
Medford	1,238	(153,495)	128,029	(25,466)	98,162	16,523	114,685	550.3%	726,331	15.8%
Medina	5,309	2,578,326	528,178	3,106,504	2,579,551	493,016	3,072,567	-1.1%	4,214,887	72.9%
Melrose	3,636	1,180,918	257,547	1,438,465	1,267,436	397,121	1,664,557	15.7%	1,811,224	91.9%
Menahga	1,330	452,636	---	452,636	431,879	(7,177)	424,702	-6.2%	763,800	55.6%
Mendota Heights	11,163	6,208,944	522,653	6,731,597	5,496,987	519,842	6,016,829	-10.6%	6,775,151	88.8%
Mentor	151	95,496	69,751	165,247	123,942	54,664	178,606	8.1%	242,157	73.8%
Middle River	304	204,014	98,753	302,767	225,097	144,140	369,237	22.0%	197,354	187.1%
Milaca	2,907	1,233,395	---	1,233,395	1,219,289	---	1,219,289	-1.1%	1,713,735	71.1%
Milan	361	517,841	(14,211)	503,630	510,082	17,655	527,737	4.8%	239,233	220.6%
Milroy	250	123,994	(10,219)	113,775	121,434	50,889	172,323	51.5%	211,490	81.5%
Miltona	431	---	(4,769)	(4,769)	---	3,377	3,377	170.8%	219,921	1.5%
Minneapolis	400,938	86,298,000	99,071,000	185,369,000	96,970,000	120,856,000	217,826,000	17.5%	644,506,759	33.8%
Minneota	1,374	242,532	201,042	443,574	240,048	188,417	428,465	-3.4%	861,466	49.7%
Minnesota City	196	189,507	---	189,507	206,719	---	206,719	9.1%	57,686	358.4%
Minnesota Lake	677	427,212	---	427,212	346,787	---	346,787	-18.8%	434,932	79.7%
Minnetonka	50,841	16,798,485	4,260,188	21,058,673	17,376,773	5,288,168	22,664,941	7.6%	30,071,310	75.4%
Minnetrista	6,796	2,671,237	450,214	3,121,451	2,720,736	297,001	3,017,737	-3.3%	4,192,669	72.0%
Montevideo	5,329	1,110,685	798,455	1,909,140	1,149,501	718,382	1,867,883	-2.2%	3,787,587	49.3%
Montgomery	2,972	304,056	75,258	379,314	641,592	80,171	721,763	90.3%	1,945,087	37.1%
Monticello	12,993	3,136,127	705,683	3,841,810	3,656,463	1,227,751	4,884,214	27.1%	9,080,607	53.8%
Montrose	3,040	580,228	802,375	1,382,603	606,429	706,086	1,312,515	-5.1%	1,080,054	121.5%

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Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Moorhead	39,091	13,983,314	3,659,190	17,642,504	13,790,929	3,714,553	17,505,482	-0.8%	28,791,988	60.8%
Moose Lake	2,844	640,861	---	640,861	2,059,145	---	2,059,145	221.3%	2,109,311	97.6%
Mora	3,528	1,065,516	195,558	1,261,074	1,144,303	214,599	1,358,902	7.8%	4,130,131	32.9%
Morgan	885	1,055,408	(24,832)	1,030,576	1,040,829	(4,219)	1,036,610	0.6%	781,263	132.7%
Morris	5,382	2,966,842	---	2,966,842	3,141,515	---	3,141,515	5.9%	5,195,484	60.5%
Morton	393	634,376	---	634,376	617,406	---	617,406	-2.7%	437,038	141.3%
Mound	9,421	1,730,879	512,860	2,243,739	1,920,682	513,617	2,434,299	8.5%	5,598,927	43.5%
Mounds View	12,314	9,656,135	---	9,656,135	9,560,429	(3,661)	9,556,768	-1.0%	8,157,323	117.2%
Mountain Iron	2,887	1,646,507	6,914	1,653,421	2,114,414	6,965	2,121,379	28.3%	3,251,820	65.2%
Mountain Lake	2,147	1,785,685	1,183,104	2,968,789	1,918,893	731,540	2,650,433	-10.7%	1,489,502	177.9%
Murdock	266	170,392	---	170,392	155,128	---	155,128	-9.0%	230,986	67.2%
New Brighton	22,123	6,031,782	102,116	6,133,898	6,071,022	140,833	6,211,855	1.3%	20,904,464	29.7%
New Hope	20,904	5,080,812	5,165,192	10,246,004	5,567,933	4,511,073	10,079,006	-1.6%	10,989,640	91.7%
New London	1,292	624,902	499,424	1,124,326	397,406	489,031	886,437	-21.2%	795,283	111.5%
New Prague	7,419	4,746,015	562,485	5,308,500	4,573,178	564,858	5,138,036	-3.2%	3,998,764	128.5%
New Richland	1,217	774,415	10,975	785,390	808,791	(2,193)	806,598	2.7%	770,325	104.7%
New Ulm	13,452	6,018,909	1,784,740	7,803,649	5,948,387	1,860,527	7,808,914	0.1%	11,907,565	65.6%
Newfolden	376	301,991	41,063	343,054	224,116	31,393	255,509	-25.5%	320,265	79.8%
Newport	3,479	1,656,652	20,643	1,677,295	1,902,225	28,127	1,930,352	15.1%	2,567,141	75.2%
Nicollet	1,116	418,410	---	418,410	367,158	---	367,158	-12.2%	376,676	97.5%
North Branch	10,184	2,221,651	(227,290)	1,994,361	2,442,159	(204,566)	2,237,593	12.2%	4,850,801	46.1%
North Mankato	13,520	2,731,388	442,513	3,173,901	2,702,101	638,394	3,340,495	5.2%	8,143,197	41.0%
North Oaks	4,737	1,356,315	---	1,356,315	1,460,870	---	1,460,870	7.7%	2,072,008	70.5%
North Saint Paul	11,951	1,864,105	(137,721)	1,726,384	2,222,216	(104,749)	2,117,467	22.7%	6,378,590	33.2%
Northfield	20,146	6,620,727	1,422,871	8,043,598	6,936,896	1,098,776	8,035,672	-0.1%	10,920,127	73.6%
Norwood Young America	3,610	527,147	---	527,147	599,108	---	599,108	13.7%	1,678,498	35.7%
Nowthen	4,537	858,987	---	858,987	1,073,450	---	1,073,450	25.0%	1,150,271	93.3%
Oak Grove	8,210	3,063,914	361,742	3,425,656	1,094,655	218,646	1,313,301	-61.7%	2,230,369	58.9%
Oak Park Heights	4,866	3,665,024	31,627	3,696,651	3,509,170	31,324	3,540,494	-4.2%	3,785,831	93.5%
Oakdale	28,142	8,600,952	2,097,810	10,698,762	8,382,116	---	8,382,116	-21.7%	13,116,897	63.9%
Ogilvie	359	221,452	---	221,452	265,750	---	265,750	20.0%	239,680	110.9%
Okabena	187	123,011	---	123,011	79,439	---	79,439	-35.4%	190,948	41.6%
Olivia	2,450	736,158	171,181	907,339	448,666	123,814	572,480	-36.9%	2,048,065	28.0%
Ormsby	129	122,003	---	122,003	119,440	---	119,440	-2.1%	82,281	145.2%
Orono	7,611	3,133,691	---	3,133,691	3,354,809	495	3,355,304	7.1%	6,533,320	51.4%
Oronoco	1,338	383,309	11,676	394,985	440,805	17,683	458,488	16.1%	754,697	60.8%
Orr	274	54,946	49,871	104,817	93,359	19,653	113,012	7.8%	1,174,375	9.6%
Oslo	305	(157,936)	---	(157,936)	138,513	---	138,513	187.7%	252,527	54.9%
Osseo	2,439	894,664	117,082	1,011,746	988,215	146,404	1,134,619	12.1%	2,543,456	44.6%

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Table 19
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Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Otsego	14,457	1,753,337	(133,489)	1,619,848	1,900,821	595,191	2,496,012	54.1%	3,880,744	64.3%
Ottertail	592	963,729	110,866	1,074,595	970,628	100,164	1,070,792	-0.4%	498,530	214.8%
Owatonna	25,574	9,512,702	---	9,512,702	9,575,327	---	9,575,327	0.7%	16,681,282	57.4%
Park Rapids	3,843	1,975,022	411,706	2,386,728	1,989,241	228,184	2,217,425	-7.1%	3,165,698	70.0%
Parkers Prairie	1,015	566,055	2,873	568,928	633,190	---	633,190	11.3%	803,309	78.8%
Paynesville	2,438	1,116,167	(332,578)	783,589	1,454,226	(46,048)	1,408,178	79.7%	2,224,426	63.3%
Pelican Rapids	2,496	1,753,427	197,266	1,950,693	1,879,492	196,742	2,076,234	6.4%	1,639,601	126.6%
Pennock	516	420,663	23,281	443,944	304,616	32,177	336,793	-24.1%	206,708	162.9%
Pequot Lakes	2,258	1,237,519	618,529	1,856,048	1,320,818	663,080	1,983,898	6.9%	1,686,423	117.6%
Perham	3,095	564,175	1,740,485	2,304,660	685,561	2,165,698	2,851,259	23.7%	2,515,040	113.4%
Pillager	468	447,480	115,066	562,546	531,866	101,653	633,519	12.6%	318,389	199.0%
Pine City	3,083	1,023,530	---	1,023,530	937,045	---	937,045	-8.4%	2,129,679	44.0%
Pine Island	3,339	581,335	16,008	597,343	577,486	26,118	603,604	1.0%	2,186,645	27.6%
Pipestone	4,248	662,815	1,062,555	1,725,370	851,733	1,099,942	1,951,675	13.1%	3,611,835	54.0%
Plainview	3,337	1,928,817	204,330	2,133,147	2,171,490	66,688	2,238,178	4.9%	2,359,570	94.9%
Plato	316	195,399	39,685	235,084	207,218	46,815	254,033	8.1%	205,055	123.9%
Plummer	298	430,522	45,069	475,591	450,071	37,716	487,787	2.6%	176,129	276.9%
Plymouth	72,969	12,260,464	473,783	12,734,247	12,751,947	560,988	13,312,935	4.5%	39,637,146	33.6%
Preston	1,316	838,873	332,266	1,171,139	748,059	476,549	1,224,608	4.6%	1,410,539	86.8%
Princeton	4,726	2,294,448	263,387	2,557,835	2,368,699	213,821	2,582,520	1.0%	3,578,990	72.2%
Prinsburg	493	753,295	---	753,295	758,679	---	758,679	0.7%	301,392	251.7%
Prior Lake	24,223	6,972,362	1,306,249	8,278,611	6,431,258	1,232,172	7,663,430	-7.4%	11,191,296	68.5%
Proctor	3,088	1,335,236	---	1,335,236	1,400,337	---	1,400,337	4.9%	2,052,276	68.2%
Quamba [34]	113	---	---	---	195,418	---	195,418	---	48,374	404.0%
Racine	436	225,051	---	225,051	222,079	---	222,079	-1.3%	107,969	205.7%
Ramsey	24,306	6,721,241	946,312	7,667,553	6,720,833	927,557	7,648,390	-0.2%	11,474,350	66.7%
Ranier	607	75,804	---	75,804	81,492	---	81,492	7.5%	238,809	34.1%
Raymond [34]	764	---	---	---	297,941	164,760	462,701	---	331,873	139.4%
Red Lake Falls	1,427	(202,291)	(73,825)	(276,116)	38,332	(70,293)	(31,961)	88.4%	988,354	-3.2%
Red Wing	16,488	14,645,368	154,054	14,799,422	14,458,961	263,418	14,722,379	-0.5%	16,440,317	89.6%
Redwood Falls	5,218	4,171,812	236,600	4,408,412	4,349,111	87,797	4,436,908	0.6%	5,904,676	75.1%
Renville	1,248	876,769	117,683	994,452	952,756	118,847	1,071,603	7.8%	874,504	122.5%
Revere	93	16,080	---	16,080	31,279	---	31,279	94.5%	47,180	66.3%
Richfield	36,041	7,235,983	3,590,698	10,826,681	7,679,767	3,507,363	11,187,130	3.3%	28,282,137	39.6%
Richmond	1,431	1,037,739	(5,465)	1,032,274	1,111,306	3,311	1,114,617	8.0%	800,616	139.2%
Robbinsdale	14,445	4,362,696	(2,303,158)	2,059,538	4,638,018	(2,416,724)	2,221,294	7.9%	9,769,103	22.7%
Rochester	110,393	26,524,173	6,105,985	32,630,158	27,811,456	6,138,504	33,949,960	4.0%	93,515,750	36.3%
Rockford	4,369	1,183,118	243,667	1,426,785	1,355,932	353,656	1,709,588	19.8%	1,799,728	95.0%
Rockville	2,488	1,040,375	278,147	1,318,522	1,208,123	279,397	1,487,520	12.8%	688,240	216.1%

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Rogers	11,981	4,467,361	(2,063,874)	2,403,487	4,023,401	(1,617,804)	2,405,597	0.1%	7,583,496	31.7%
Rollingstone	658	146,348	53,219	199,567	143,324	52,787	196,111	-1.7%	243,706	80.5%
Roseau	2,643	448,493	509,148	957,641	248,564	440,724	689,288	-28.0%	2,887,386	23.9%
Rosemount	22,605	8,224,489	191,307	8,415,796	8,293,885	214,031	8,507,916	1.1%	10,745,944	79.2%
Roseville	34,476	6,181,962	1,910,076	8,092,038	5,766,481	2,385,528	8,152,009	0.7%	22,182,291	36.8%
Rush City	3,039	548,985	303,629	852,614	586,432	428,472	1,014,904	19.0%	1,214,344	83.6%
Rushford	1,757	139,288	907,335	1,046,623	229,083	---	229,083	-78.1%	1,617,515	14.2%
Rushford Village [34]	825	---	---	---	664,049	203,332	867,381	---	322,173	269.2%
Rushmore	343	168,995	82,449	251,444	203,093	83,343	286,436	13.9%	448,082	63.9%
Russell	330	21,646	151,538	173,184	(16,146)	140,915	124,769	-28.0%	252,205	49.5%
Ruthton	228	257,006	146,013	403,019	241,954	151,748	393,702	-2.3%	142,742	275.8%
Sacred Heart	530	286,875	---	286,875	413,887	---	413,887	44.3%	422,953	97.9%
Saint Anthony	8,516	1,906,856	(38,760)	1,868,096	2,074,490	(119,056)	1,955,434	4.7%	7,096,066	27.6%
Saint Augusta	3,381	732,789	142,614	875,403	455,840	313,040	768,880	-12.2%	698,681	110.0%
Saint Bonifacius	2,292	705,761	---	705,761	917,420	---	917,420	30.0%	1,090,985	84.1%
Saint Charles	3,722	657,094	255,362	912,456	613,592	104,440	718,032	-21.3%	1,725,616	41.6%
Saint Clair	870	593,271	14,141	607,412	822,269	13,816	836,085	37.6%	505,855	165.3%
Saint Cloud	66,219	19,964,188	4,103,846	24,068,034	18,157,142	2,331,001	20,488,143	-14.9%	44,252,707	46.3%
Saint Francis	7,240	2,061,628	---	2,061,628	2,234,087	---	2,234,087	8.4%	3,391,653	65.9%
Saint Hilaire	285	20,612	---	20,612	2,018	---	2,018	-90.2%	191,503	1.1%
Saint James	4,619	2,662,187	(1,345)	2,660,842	2,671,668	(8,428)	2,663,240	0.1%	3,155,458	84.4%
Saint Joseph	6,787	1,680,137	77,181	1,757,318	1,694,861	112,020	1,806,881	2.8%	2,588,960	69.8%
Saint Louis Park	47,321	11,448,018	(591,818)	10,856,200	15,033,593	(1,229,806)	13,803,787	27.2%	56,856,606	24.3%
Saint Michael	16,801	2,788,097	(2,556,678)	231,419	2,896,313	(2,370,972)	525,341	127.0%	5,611,092	9.4%
Saint Paul	296,542	49,725,274	26,376,590	76,101,864	46,540,389	23,629,354	70,169,743	-7.8%	376,486,880	18.6%
Saint Paul Park	5,394	1,575,268	86,399	1,661,667	1,661,793	89,035	1,750,828	5.4%	2,548,166	68.7%
Saint Peter	11,445	3,957,821	971,351	4,929,172	3,736,452	1,015,420	4,751,872	-3.6%	7,186,391	66.1%
Sanborn	332	661,670	208,639	870,309	688,377	214,868	903,245	3.8%	226,887	398.1%
Sandstone	2,781	1,187,322	631,632	1,818,954	1,153,755	16,933	1,170,688	-35.6%	973,020	120.3%
Sartell	16,217	2,423,759	(845,432)	1,578,327	3,189,990	(1,068,466)	2,121,524	34.4%	5,561,784	38.1%
Sauk Centre	4,384	1,462,963	954,173	2,417,136	1,628,411	1,502,092	3,130,503	29.5%	3,908,067	80.1%
Sauk Rapids	13,210	3,410,127	1,230,817	4,640,944	3,444,181	---	3,444,181	-25.8%	5,027,295	68.5%
Savage	28,603	6,316,240	(51,279)	6,264,961	6,430,655	213,936	6,644,591	6.1%	12,100,853	54.9%
Scandia	4,090	1,177,870	---	1,177,870	1,460,133	---	1,460,133	24.0%	1,743,254	83.8%
Scanlon	986	507,184	---	507,184	354,361	---	354,361	-30.1%	410,050	86.4%
Sebeka	709	406,439	---	406,439	427,583	---	427,583	5.2%	638,408	67.0%
Shakopee	38,701	9,503,652	66,989	9,570,641	9,076,549	---	9,076,549	-5.2%	20,970,195	43.3%
Sherburn	1,109	1,049,390	---	1,049,390	1,202,654	---	1,202,654	14.6%	711,764	169.0%
Shoreview	25,630	4,066,796	1,849,271	5,916,067	4,220,635	2,020,752	6,241,387	5.5%	18,857,010	33.1%

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[35] Reported on a cash basis in 2013.
[99] Failed to report in 2012.

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Shorewood	7,524	3,574,468	(40,749)	3,533,719	3,943,342	469	3,943,811	11.6%	3,929,065	100.4%
Silver Bay	1,866	1,472,468	851,700	2,324,168	1,590,132	979,211	2,569,343	10.5%	2,565,377	100.2%
Silver Lake	821	397,381	349,982	747,363	449,333	224,131	673,464	-9.9%	699,493	96.3%
Skyline	285	63,132	---	63,132	61,985	---	61,985	-1.8%	59,968	103.4%
Sleepy Eye	3,554	3,943,570	363,398	4,306,968	5,209,919	469,033	5,678,952	31.9%	2,653,589	214.0%
South Haven	190	410,026	---	410,026	277,018	---	277,018	-32.4%	261,079	106.1%
South Saint Paul	20,441	4,913,138	(1,393,762)	3,519,376	4,558,952	(1,386,197)	3,172,755	-9.8%	15,797,160	20.1%
Spicer	1,192	630,142	638,286	1,268,428	673,731	646,558	1,320,289	4.1%	889,522	148.4%
Spring Grove	1,314	639,017	(2,166)	636,851	763,989	183,440	947,429	48.8%	1,316,784	72.0%
Spring Lake Park	6,439	1,607,530	399,408	2,006,938	1,554,880	452,526	2,007,406	0.0%	4,571,336	43.9%
Spring Park	1,676	630,649	---	630,649	648,186	---	648,186	2.8%	1,033,215	62.7%
Spring Valley	2,475	1,203,202	485,493	1,688,695	984,984	195,012	1,179,996	-30.1%	1,555,509	75.9%
Springfield	2,114	879,005	203,605	1,082,610	1,104,190	226,141	1,330,331	22.9%	2,241,613	59.3%
Stacy	1,459	678,135	52,301	730,436	711,627	88,193	799,820	9.5%	546,709	146.3%
Staples	2,963	530,731	767,767	1,298,498	516,362	773,387	1,289,749	-0.7%	1,935,173	66.6%
Stephen	663	241,365	81,012	322,377	237,047	60,061	297,108	-7.8%	871,234	34.1%
Stewart	561	1,166,501	---	1,166,501	1,160,672	---	1,160,672	-0.5%	571,023	203.3%
Stewartville	6,189	808,263	534,040	1,342,303	806,760	674,671	1,481,431	10.4%	2,509,249	59.0%
Stillwater	18,970	4,154,465	1,914,102	6,068,567	4,063,236	2,082,960	6,146,196	1.3%	13,083,308	47.0%
Stockton	713	577,730	193,145	770,875	569,798	246,087	815,885	5.8%	183,198	445.4%
Storden	212	(108,222)	165,646	57,424	(72,531)	214,047	141,516	146.4%	185,080	76.5%
Sturgeon Lake	424	128,757	76,277	205,034	153,489	93,149	246,638	20.3%	241,670	102.1%
Swanville	344	30,470	(10,827)	19,643	99,516	(13,758)	85,758	336.6%	200,700	42.7%
Thief River Falls	8,668	2,259,866	2,283,086	4,542,952	2,501,777	2,365,141	4,866,918	7.1%	7,618,290	63.9%
Thomson	157	348,621	---	348,621	163,941	---	163,941	-53.0%	67,018	244.6%
Tonka Bay [35]	1,492	622,344	366,449	988,793	---	---	---	-100.0%	1,178,961	---
Tower	500	800,823	56,322	857,145	724,826	(57,294)	667,532	-22.1%	1,616,433	41.3%
Tracy	2,143	475,928	(45,021)	430,907	422,405	951,556	1,373,961	218.9%	1,967,751	69.8%
Trimont	731	608,002	207,572	815,574	594,313	594,909	1,189,222	45.8%	521,353	228.1%
Truman	1,094	654,392	230,781	885,173	762,094	272,762	1,034,856	16.9%	797,593	129.7%
Twin Valley	808	564,554	124,311	688,865	543,188	132,594	675,782	-1.9%	570,168	118.5%
Two Harbors	3,729	1,036,104	(802,721)	233,383	1,043,000	(786,008)	256,992	10.1%	3,891,953	6.6%
Tyler	1,134	344,894	64,706	409,600	384,916	108	385,024	-6.0%	787,079	48.9%
Ulen	552	749,553	---	749,553	704,991	---	704,991	-5.9%	225,513	312.6%
Underwood	339	245,959	24,397	270,356	210,736	19,499	230,235	-14.8%	261,426	88.1%
Upsala	426	460,842	2,557	463,399	473,013	20,353	493,366	6.5%	293,009	168.4%
Vadnais Heights	12,643	2,986,673	42,018	3,028,691	2,894,026	41,239	2,935,265	-3.1%	5,083,084	57.7%
Vergas	342	121,432	---	121,432	135,677	---	135,677	11.7%	467,469	29.0%
Verndale	599	599,632	131,152	730,784	625,328	131,594	756,922	3.6%	351,692	215.2%

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[99] Failed to report in 2012.

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Popu-lation	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Vernon Center	331	511,793	---	511,793	508,006	---	508,006	-0.7%	242,504	209.5%
Vesta	311	264,628	8,095	272,723	233,065	8,107	241,172	-11.6%	238,835	101.0%
Victoria	8,133	1,409,747	570,936	1,980,683	1,739,829	870,123	2,609,952	31.8%	3,460,748	75.4%
Viking	105	44,020	54,114	98,134	37,302	26,130	63,432	-35.4%	102,299	62.0%
Villard	248	35,659	21,905	57,564	114,488	109,245	223,733	288.7%	164,824	135.7%
Virginia	8,635	4,188,917	181,804	4,370,721	6,171,396	162,396	6,333,792	44.9%	12,052,287	52.6%
Wabasha	2,507	1,928,730	---	1,928,730	1,889,612	---	1,889,612	-2.0%	2,338,275	80.8%
Wabasso	693	628,967	1,147,595	1,776,562	734,529	1,165,936	1,900,465	7.0%	673,597	282.1%
Waconia	11,345	2,138,775	32,150	2,170,925	2,359,540	30,168	2,389,708	10.1%	6,030,659	39.6%
Wadena	4,098	2,967,824	515,047	3,482,871	2,116,098	391,124	2,507,222	-28.0%	3,138,218	79.9%
Waite Park	7,372	4,764,161	3,204,406	7,968,567	5,561,608	3,654,088	9,215,696	15.7%	6,622,264	139.2%
Walnut Grove	859	633,817	276,162	909,979	627,621	284,856	912,477	0.3%	412,091	221.4%
Wanamingo	1,092	51,822	81,981	133,803	105,359	82,226	187,585	40.2%	573,810	32.7%
Warren	1,568	1,098,515	(505)	1,098,010	880,611	---	880,611	-19.8%	1,547,399	56.9%
Warroad	1,771	2,727,230	1,619,383	4,346,613	2,922,870	1,886,840	4,809,710	10.7%	2,904,022	165.6%
Waseca	9,365	3,341,936	448,066	3,790,002	3,007,118	473,066	3,480,184	-8.2%	6,816,849	51.1%
Watertown	4,273	1,215,562	357,551	1,573,113	1,506,448	423,629	1,930,077	22.7%	1,521,445	126.9%
Waterville	1,880	2,060,969	86,918	2,147,887	1,988,139	6,021	1,994,160	-7.2%	1,006,337	198.2%
Watson [34]	200	---	---	---	138,402	---	138,402	---	151,563	91.3%
Waubun	403	111,307	44,921	156,228	143,065	20,667	163,732	4.8%	231,523	70.7%
Waverly	1,385	352,970	---	352,970	619,173	---	619,173	75.4%	756,746	81.8%
Wayzata	4,136	2,274,206	216,200	2,490,406	2,339,484	180,273	2,519,757	1.2%	5,037,788	50.0%
Welcome	670	926,173	491,716	1,417,889	1,032,669	201,402	1,234,071	-13.0%	557,043	221.5%
Wells	2,300	1,322,460	348,707	1,671,167	1,522,280	325,088	1,847,368	10.5%	2,162,164	85.4%
West Saint Paul	19,648	7,411,647	2,853,349	10,264,996	8,495,998	4,058,819	12,554,817	22.3%	11,652,026	107.7%
Westbrook	730	261,353	22,472	283,825	280,283	32,268	312,551	10.1%	554,713	56.3%
White Bear Lake	24,100	3,351,922	871,823	4,223,745	3,564,689	1,336,344	4,901,033	16.0%	9,913,464	49.4%
Willernie	556	264,550	---	264,550	30,127	---	30,127	-88.6%	325,389	9.3%
Williams	186	106,396	94,061	200,457	151,594	112,586	264,180	31.8%	130,204	202.9%
Willmar	19,717	14,767,801	11,512,063	26,279,864	13,447,076	10,051,186	23,498,262	-10.6%	13,018,064	180.5%
Willow River	405	82,040	---	82,040	17,416	---	17,416	-78.8%	241,695	7.2%
Wilmont	340	186,855	137,973	324,828	216,752	147,289	364,041	12.1%	224,605	162.1%
Windom	4,630	2,118,542	1,815,237	3,933,779	2,254,788	2,515,694	4,770,482	21.3%	3,376,221	141.3%
Winger	222	(22,629)	---	(22,629)	(9,745)	---	(9,745)	56.9%	113,749	-8.6%
Winnebago	1,414	806,682	(239)	806,443	903,837	(709)	903,128	12.0%	1,088,715	83.0%
Winona	27,741	6,799,290	578,800	7,378,090	7,471,515	605,384	8,076,899	9.5%	14,684,610	55.0%
Winsted	2,319	1,188,377	81,073	1,269,450	1,198,564	18,129	1,216,693	-4.2%	1,530,787	79.5%
Wood Lake	426	205,666	80,985	286,651	215,643	78,293	293,936	2.5%	285,098	103.1%
Woodbury	65,746	10,369,551	2,758,950	13,128,501	10,966,539	2,992,474	13,959,013	6.3%	27,818,233	50.2%

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[99] Failed to report in 2012.

Table 19
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balance	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balance	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Worthington	12,974	5,162,840	17,468,919	22,631,759	5,711,607	15,105,291	20,816,898	-8.0%	10,977,591	189.6%
Wrenshall	400	298,245	---	298,245	322,799	---	322,799	8.2%	163,560	197.4%
Wykoff	443	327,814	100,491	428,305	357,623	108,694	466,317	8.9%	224,904	207.3%
Wyoming	7,800	1,901,346	128,219	2,029,565	2,222,860	157,307	2,380,167	17.3%	3,148,108	75.6%
Zimmerman	5,269	1,282,986	66,220	1,349,206	1,396,738	114,737	1,511,475	12.0%	1,682,289	89.8%
Zumbrota	3,333	1,617,851	1,200,905	2,818,756	1,566,444	1,406,030	2,972,474	5.5%	2,413,578	123.2%
State Total	**4,328,920**	**$1,236,331,830**	**$359,740,296**	**$1,596,072,126**	**$1,266,035,942**	**$365,609,613**	**$1,631,645,555**	**2.2%**	**$3,372,353,820**	**48.4%**

[34] Reported on a cash basis in 2012.
[35] Reported on a cash basis in 2013.
[99] Failed to report in 2012.

Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Biwabik	1,005	490,310	155,003	645,313	(1,285,561)	166,346	(1,119,215)	-273.4%	1,445,475	-77.4%
Hendrum	293	18,549	(41,094)	(22,545)	23,703	(48,286)	(24,583)	-9.0%	260,383	-9.4%
Winger	222	(22,629)	---	(22,629)	(9,745)	---	(9,745)	56.9%	113,749	-8.6%
Red Lake Falls	1,427	(202,291)	(73,825)	(276,116)	38,332	(70,293)	(31,961)	88.4%	988,354	-3.2%
Tonka Bay [35]	1,492	622,344	366,449	988,793	---	---	---	-100.0%	1,178,961	---
Goodridge	138	278	5,452	5,730	(6,490)	6,722	232	-96.0%	80,050	0.3%
Saint Hilaire	285	20,612	---	20,612	2,018	---	2,018	-90.2%	191,503	1.1%
Miltona	431	---	(4,769)	(4,769)	---	3,377	3,377	170.8%	219,921	1.5%
Two Harbors	3,729	1,036,104	(802,721)	233,383	1,043,000	(786,008)	256,992	10.1%	3,891,953	6.6%
Willow River	405	82,040	---	82,040	17,416	---	17,416	-78.8%	241,695	7.2%
Le Center	2,513	(39,515)	184,426	144,911	117,391	---	117,391	-19.0%	1,399,943	8.4%
Willernie	556	264,550	---	264,550	30,127	---	30,127	-88.6%	325,389	9.3%
Saint Michael	16,801	2,788,097	(2,556,678)	231,419	2,896,313	(2,370,972)	525,341	127.0%	5,611,092	9.4%
Orr	274	54,946	49,871	104,817	93,359	19,653	113,012	7.8%	1,174,375	9.6%
Hitterdal	207	187,190	(86,341)	100,849	95,193	(56,938)	38,255	-62.1%	308,791	12.4%
Rushford	1,757	139,288	907,335	1,046,623	229,083	---	229,083	-78.1%	1,617,515	14.2%
Medford	1,238	(153,495)	128,029	(25,466)	98,162	16,523	114,685	550.3%	726,331	15.8%
Delano	5,638	1,471,574	(1,191,102)	280,472	1,822,655	(1,370,724)	451,931	61.1%	2,862,018	15.8%
Chaska	24,811	3,039,193	257,544	3,296,737	2,705,330	(15,926)	2,689,404	-18.4%	16,716,085	16.1%
Saint Paul	296,542	49,725,274	26,376,590	76,101,864	46,540,389	23,629,354	70,169,743	-7.8%	376,486,880	18.6%
Buffalo	15,812	2,547,558	(1,585,651)	961,907	3,195,058	(1,659,674)	1,535,384	59.6%	7,792,088	19.7%
South Saint Paul	20,441	4,913,138	(1,393,762)	3,519,376	4,558,952	(1,386,197)	3,172,755	-9.8%	15,797,160	20.1%
Duluth	86,139	8,180,570	18,850,992	27,031,562	8,580,610	12,604,387	21,184,997	-21.6%	99,386,336	21.3%
Dassel	1,462	35,094	35,694	70,788	47,546	156,767	204,313	188.6%	921,789	22.2%
Robbinsdale	14,445	4,362,696	(2,303,158)	2,059,538	4,638,018	(2,416,724)	2,221,294	7.9%	9,769,103	22.7%
Roseau	2,643	448,493	509,148	957,641	248,564	440,724	689,288	-28.0%	2,887,386	23.9%
Saint Louis Park	47,321	11,448,018	(591,818)	10,856,200	15,033,593	(1,229,806)	13,803,787	27.2%	56,856,606	24.3%
Brainerd	13,662	2,668,991	863,690	3,532,681	2,463,854	747,295	3,211,149	-9.1%	12,434,246	25.8%
Brooklyn Park	77,989	12,552,289	(160,925)	12,391,364	13,945,109	(23,044)	13,922,065	12.4%	52,943,195	26.3%
Bloomington	85,935	20,691,737	5,644,921	26,336,658	20,915,301	4,131,948	25,047,249	-4.9%	95,234,680	26.3%
Saint Anthony	8,516	1,906,856	(38,760)	1,868,096	2,074,490	(119,056)	1,955,434	4.7%	7,096,066	27.6%

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Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Pine Island	3,339	581,335	16,008	597,343	577,486	26,118	603,604	1.0%	2,186,645	27.6%
Olivia	2,450	736,158	171,181	907,339	448,666	123,814	572,480	-36.9%	2,048,065	28.0%
Lexington	2,061	766,607	---	766,607	375,412	---	375,412	-51.0%	1,332,763	28.2%
Maple Grove	63,746	7,025,280	2,909,804	9,935,084	7,110,270	3,011,542	10,121,812	1.9%	35,880,189	28.2%
Fairfax	1,206	542,046	389,123	931,169	304,572	---	304,572	-67.3%	1,078,534	28.2%
Vergas	342	121,432	---	121,432	135,677	---	135,677	11.7%	467,469	29.0%
Chanhassen	24,155	5,434,641	875,822	6,310,463	5,274,584	129,385	5,403,969	-14.4%	18,607,268	29.0%
Lanesboro	758	215,202	212,946	428,148	184,470	137,772	322,242	-24.7%	1,107,506	29.1%
New Brighton	22,123	6,031,782	102,116	6,133,898	6,071,022	140,833	6,211,855	1.3%	20,904,464	29.7%
Brooten	748	64,605	40,599	105,204	121,156	46,099	167,255	59.0%	554,780	30.1%
Kasson	6,083	1,132,334	252,842	1,385,176	851,131	255,206	1,106,337	-20.1%	3,661,119	30.2%
Cromwell [34]	239	---	---	---	(4,396)	139,444	135,048	---	439,441	30.7%
Corcoran	5,471	668,338	19,178	687,516	961,389	22,293	983,682	43.1%	3,158,431	31.1%
Forest Lake	19,056	4,640,601	(2,054,515)	2,586,086	4,940,450	(1,978,159)	2,962,291	14.5%	9,355,526	31.7%
Rogers	11,981	4,467,361	(2,063,874)	2,403,487	4,023,401	(1,617,804)	2,405,597	0.1%	7,583,496	31.7%
Farmington	22,051	2,067,246	124,519	2,191,765	3,079,013	258,439	3,337,452	52.3%	10,230,365	32.6%
Wanamingo	1,092	51,822	81,981	133,803	105,359	82,226	187,585	40.2%	573,810	32.7%
Mora	3,528	1,065,516	195,558	1,261,074	1,144,303	214,599	1,358,902	7.8%	4,130,131	32.9%
Caledonia	2,839	163,513	---	163,513	556,347	---	556,347	240.2%	1,683,578	33.0%
Shoreview	25,630	4,066,796	1,849,271	5,916,067	4,220,635	2,020,752	6,241,387	5.5%	18,857,010	33.1%
North Saint Paul	11,951	1,864,105	(137,721)	1,726,384	2,222,216	(104,749)	2,117,467	22.7%	6,378,590	33.2%
Plymouth	72,969	12,260,464	473,783	12,734,247	12,751,947	560,988	13,312,935	4.5%	39,637,146	33.6%
Minneapolis	400,938	86,298,000	99,071,000	185,369,000	96,970,000	120,856,000	217,826,000	17.5%	644,506,759	33.8%
Stephen	663	241,365	81,012	322,377	237,047	60,061	297,108	-7.8%	871,234	34.1%
Ranier	607	75,804	---	75,804	81,492	---	81,492	7.5%	238,809	34.1%
East Grand Forks	8,640	3,156,150	(62,993)	3,093,157	3,144,775	(797)	3,143,978	1.6%	8,839,233	35.6%
Norwood Young America	3,610	527,147	---	527,147	599,108	---	599,108	13.7%	1,678,498	35.7%
Rochester	110,393	26,524,173	6,105,985	32,630,158	27,811,456	6,138,504	33,949,960	4.0%	93,515,750	36.3%
Fisher	433	117,649	---	117,649	96,987	---	96,987	-17.6%	264,879	36.6%
Roseville	34,476	6,181,962	1,910,076	8,092,038	5,766,481	2,385,528	8,152,009	0.7%	22,182,291	36.8%
Cass Lake	766	342,327	16,192	358,519	245,383	23,301	268,684	-25.1%	725,556	37.0%

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Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Montgomery	2,972	304,056	75,258	379,314	641,592	80,171	721,763	90.3%	1,945,087	37.1%
Cold Spring	4,063	2,103,800	(1,155,569)	948,231	1,957,596	(1,156,903)	800,693	-15.6%	2,157,606	37.1%
Sartell	16,217	2,423,759	(845,432)	1,578,327	3,189,990	(1,068,466)	2,121,524	34.4%	5,561,784	38.1%
Cohasset	2,762	3,004,584	---	3,004,584	558,044	---	558,044	-81.4%	1,453,320	38.4%
Aurora	1,690	539,905	29,024	568,929	639,400	30,842	670,242	17.8%	1,745,487	38.4%
Cosmos	464	176,513	24,443	200,956	153,474	7,102	160,576	-20.1%	416,207	38.6%
Deer River	946	32,800	598,521	631,321	(25,947)	420,437	394,490	-37.5%	1,001,689	39.4%
Brownton	736	342,180	83,463	425,643	289,258	(34,452)	254,806	-40.1%	646,219	39.4%
Richfield	36,041	7,235,983	3,590,698	10,826,681	7,679,767	3,507,363	11,187,130	3.3%	28,282,137	39.6%
Waconia	11,345	2,138,775	32,150	2,170,925	2,359,540	30,168	2,389,708	10.1%	6,030,659	39.6%
Afton	2,926	387,679	81,247	468,926	405,254	94,375	499,629	6.5%	1,245,947	40.1%
Maplewood	38,950	8,431,416	(239,350)	8,192,066	8,027,244	(174,519)	7,852,725	-4.1%	19,192,029	40.9%
North Mankato	13,520	2,731,388	442,513	3,173,901	2,702,101	638,394	3,340,495	5.2%	8,143,197	41.0%
Tower	500	800,823	56,322	857,145	724,826	(57,294)	667,532	-22.1%	1,616,433	41.3%
Edina	49,216	13,545,539	---	13,545,539	14,132,918	---	14,132,918	4.3%	34,145,360	41.4%
Okabena	187	123,011	---	123,011	79,439	---	79,439	-35.4%	190,948	41.6%
Saint Charles	3,722	657,094	255,362	912,456	613,592	104,440	718,032	-21.3%	1,725,616	41.6%
Becker	4,654	1,456,757	897,893	2,354,650	1,082,293	394,562	1,476,855	-37.3%	3,548,803	41.6%
Hendricks	710	257,662	38,834	296,496	266,473	29,600	296,073	-0.1%	699,825	42.3%
Granite Falls	2,832	1,010,035	74,649	1,084,684	1,030,272	21,656	1,051,928	-3.0%	2,482,260	42.4%
Swanville	344	30,470	(10,827)	19,643	99,516	(13,758)	85,758	336.6%	200,700	42.7%
Champlin	23,499	3,897,786	1,137,926	5,035,712	3,999,398	1,135,093	5,134,491	2.0%	11,893,090	43.2%
Lowry	294	71,325	57,088	128,413	68,091	19,099	87,190	-32.1%	201,453	43.3%
Shakopee	38,701	9,503,652	66,989	9,570,641	9,076,549	---	9,076,549	-5.2%	20,970,195	43.3%
Mound	9,421	1,730,879	512,860	2,243,739	1,920,682	513,617	2,434,299	8.5%	5,598,927	43.5%
Spring Lake Park	6,439	1,607,530	399,408	2,006,938	1,554,880	452,526	2,007,406	0.0%	4,571,336	43.9%
Pine City	3,083	1,023,530	---	1,023,530	937,045	---	937,045	-8.4%	2,129,679	44.0%
Osseo	2,439	894,664	117,082	1,011,746	988,215	146,404	1,134,619	12.1%	2,543,456	44.6%
Maynard	357	(20)	198,844	198,824	6,081	145,113	151,194	-24.0%	338,871	44.6%
Inver Grove Heights	34,458	7,232,157	(27,877)	7,204,280	8,029,014	1,038,100	9,067,114	25.9%	20,081,247	45.2%
Henderson	896	190,344	89,784	280,128	217,827	35,179	253,006	-9.7%	559,211	45.2%

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Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Hanover	3,011	647,858	---	647,858	630,500	---	630,500	-2.7%	1,385,548	45.5%
Cottage Grove	35,403	9,144,768	560,321	9,705,089	9,218,791	(925,728)	8,293,063	-14.5%	18,149,543	45.7%
North Branch	10,184	2,221,651	(227,290)	1,994,361	2,442,159	(204,566)	2,237,593	12.2%	4,850,801	46.1%
Saint Cloud	66,219	19,964,188	4,103,846	24,068,034	18,157,142	2,331,001	20,488,143	-14.9%	44,252,707	46.3%
Hopkins	18,413	4,997,643	588,601	5,586,244	5,249,909	2,497,812	7,747,721	38.7%	16,674,171	46.5%
Alexandria	13,045	4,114,082	1,374,381	5,488,463	3,898,909	1,169,927	5,068,836	-7.6%	10,818,644	46.9%
Stillwater	18,970	4,154,465	1,914,102	6,068,567	4,063,236	2,082,960	6,146,196	1.3%	13,083,308	47.0%
Mazeppa	846	204,021	132,799	336,820	228,140	(13,062)	215,078	-36.1%	457,477	47.0%
Gilbert	1,808	820,987	281,655	1,102,642	910,796	262,421	1,173,217	6.4%	2,468,584	47.5%
Lakeville	57,789	11,235,299	849,686	12,084,985	9,540,546	926,731	10,467,277	-13.4%	21,861,402	47.9%
Chisago City	5,000	739,857	72,705	812,562	905,969	106,967	1,012,936	24.7%	2,113,623	47.9%
Independence	3,737	1,227,827	82,536	1,310,363	1,178,889	(61,730)	1,117,159	-14.7%	2,312,875	48.3%
Dalton	249	31,623	55,905	87,528	21,911	54,726	76,637	-12.4%	158,093	48.5%
Big Lake	10,402	2,108,547	(247,378)	1,861,169	2,155,841	(377,677)	1,778,164	-4.5%	3,652,936	48.7%
Tyler	1,134	344,894	64,706	409,600	384,916	108	385,024	-6.0%	787,079	48.9%
Montevideo	5,329	1,110,685	798,455	1,909,140	1,149,501	718,382	1,867,883	-2.2%	3,787,587	49.3%
Blaine	62,018	10,430,565	3,722,851	14,153,416	9,142,896	3,567,222	12,710,118	-10.2%	25,733,692	49.4%
Grand Rapids	10,994	4,620,386	546,809	5,167,195	4,876,897	509,440	5,386,337	4.2%	10,902,503	49.4%
White Bear Lake	24,100	3,351,922	871,823	4,223,745	3,564,689	1,336,344	4,901,033	16.0%	9,913,464	49.4%
Russell	330	21,646	151,538	173,184	(16,146)	140,915	124,769	-28.0%	252,205	49.5%
Minneota	1,374	242,532	201,042	443,574	240,048	188,417	428,465	-3.4%	861,466	49.7%
Wayzata	4,136	2,274,206	216,200	2,490,406	2,339,484	180,273	2,519,757	1.2%	5,037,788	50.0%
Eden Prairie	62,729	21,069,050	(1,089)	21,067,961	21,509,541	(2,868)	21,506,673	2.1%	42,927,214	50.1%
Woodbury	65,746	10,369,551	2,758,950	13,128,501	10,966,539	2,992,474	13,959,013	6.3%	27,818,233	50.2%
Eagan	66,301	14,471,925	2,204,827	16,676,752	14,998,980	---	14,998,980	-10.1%	29,799,351	50.3%
Le Sueur	4,074	358,284	1,446,107	1,804,391	545,568	1,517,821	2,063,389	14.4%	4,045,225	51.0%
Waseca	9,365	3,341,936	448,066	3,790,002	3,007,118	473,066	3,480,184	-8.2%	6,816,849	51.1%
Cokato	2,742	817,632	381,418	1,199,050	867,862	93,993	961,855	-19.8%	1,876,981	51.2%
Orono	7,611	3,133,691	---	3,133,691	3,354,809	495	3,355,304	7.1%	6,533,320	51.4%
Albertville	7,211	1,248,815	---	1,248,815	1,450,586	---	1,450,586	16.2%	2,800,128	51.8%
Little Falls	8,797	737,480	1,269,926	2,007,406	768,933	1,659,717	2,428,650	21.0%	4,671,605	52.0%

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Austin	24,979	6,438,693	1,012,850	7,451,543	6,641,744	1,033,695	7,675,439	3.0%	14,723,738	52.1%
Virginia	8,635	4,188,917	181,804	4,370,721	6,171,396	162,396	6,333,792	44.9%	12,052,287	52.6%
Kennedy	190	94,639	59,786	154,425	38,666	85,128	123,794	-19.8%	234,702	52.7%
Hutchinson	14,158	6,180,581	495,274	6,675,855	6,070,670	399,100	6,469,770	-3.1%	12,149,147	53.3%
Littlefork	646	269,484	66,325	335,809	287,627	67,656	355,283	5.8%	665,341	53.4%
Burnsville	61,300	17,144,725	2,531,242	19,675,967	14,741,303	2,634,951	17,376,254	-11.7%	32,324,567	53.8%
Monticello	12,993	3,136,127	705,683	3,841,810	3,656,463	1,227,751	4,884,214	27.1%	9,080,607	53.8%
Currie	231	69,639	50,997	120,636	50,508	59,251	109,759	-9.0%	203,751	53.9%
Hastings	22,592	3,411,086	2,705,544	6,116,630	3,482,239	4,096,198	7,578,437	23.9%	14,040,180	54.0%
Pipestone	4,248	662,815	1,062,555	1,725,370	851,733	1,099,942	1,951,675	13.1%	3,611,835	54.0%
Lino Lakes	20,833	5,053,031	115,196	5,168,227	5,209,286	121,075	5,330,361	3.1%	9,824,105	54.3%
Aitkin	2,130	1,130,039	105,353	1,235,392	1,137,224	137,364	1,274,588	3.2%	2,333,684	54.6%
Oslo	305	(157,936)	---	(157,936)	138,513	---	138,513	187.7%	252,527	54.9%
Glencoe	5,570	1,873,283	20,425	1,893,708	1,821,249	13,418	1,834,667	-3.1%	3,341,336	54.9%
Savage	28,603	6,316,240	(51,279)	6,264,961	6,430,655	213,936	6,644,591	6.1%	12,100,853	54.9%
Winona	27,741	6,799,290	578,800	7,378,090	7,471,515	605,384	8,076,899	9.5%	14,684,610	55.0%
Goodview	4,074	935,744	---	935,744	903,221	---	903,221	-3.5%	1,640,079	55.1%
Little Canada	9,962	2,642,522	1,205,829	3,848,351	2,191,138	909,090	3,100,228	-19.4%	5,614,377	55.2%
Fridley	27,865	7,582,360	1,282,641	8,865,001	7,997,036	1,527,153	9,524,189	7.4%	17,226,973	55.3%
Menahga	1,330	452,636	---	452,636	431,879	(7,177)	424,702	-6.2%	763,800	55.6%
Brooklyn Center	30,426	10,597,944	(1,183,606)	9,414,338	12,356,574	(1,079,691)	11,276,883	19.8%	20,253,473	55.7%
Braham	1,817	857,452	3,078	860,530	874,087	(223,316)	650,771	-24.4%	1,158,441	56.2%
Westbrook	730	261,353	22,472	283,825	280,283	32,268	312,551	10.1%	554,713	56.3%
Breckenridge	3,369	1,433,569	---	1,433,569	1,515,482	---	1,515,482	5.7%	2,683,822	56.5%
Warren	1,568	1,098,515	(505)	1,098,010	880,611	---	880,611	-19.8%	1,547,399	56.9%
Balaton	635	365,921	223,044	588,965	292,745	171,796	464,541	-21.1%	815,347	57.0%
Appleton	1,384	1,284,222	221,449	1,505,671	1,555,304	---	1,555,304	3.3%	2,712,985	57.3%
Owatonna	25,574	9,512,702	---	9,512,702	9,575,327	---	9,575,327	0.7%	16,681,282	57.4%
Vadnais Heights	12,643	2,986,673	42,018	3,028,691	2,894,026	41,239	2,935,265	-3.1%	5,083,084	57.7%
Apple Valley	50,326	13,136,054	955,262	14,091,316	14,135,639	---	14,135,639	0.3%	24,067,033	58.7%
Oak Grove	8,210	3,063,914	361,742	3,425,656	1,094,655	218,646	1,313,301	-61.7%	2,230,369	58.9%

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Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Stewartville	6,189	808,263	534,040	1,342,303	806,760	674,671	1,481,431	10.4%	2,509,249	59.0%
Springfield	2,114	879,005	203,605	1,082,610	1,104,190	226,141	1,330,331	22.9%	2,241,613	59.3%
International Falls	6,400	3,374,373	1,129,217	4,503,590	2,907,280	1,453,253	4,360,533	-3.2%	7,334,724	59.5%
Elmore	656	182,736	139,406	322,142	180,357	106,878	287,235	-10.8%	479,540	59.9%
Long Prairie	3,432	820,494	105,589	926,083	835,938	90,915	926,853	0.1%	1,538,825	60.2%
Kenyon	1,827	591,016	175,194	766,210	723,910	181,049	904,959	18.1%	1,501,221	60.3%
Lindstrom	4,436	937,378	43,644	981,022	992,438	41,587	1,034,025	5.4%	1,713,081	60.4%
Morris	5,382	2,966,842	---	2,966,842	3,141,515	---	3,141,515	5.9%	5,195,484	60.5%
Janesville	2,269	556,285	117,837	674,122	599,701	158,934	758,635	12.5%	1,252,667	60.6%
Oronoco	1,338	383,309	11,676	394,985	440,805	17,683	458,488	16.1%	754,697	60.8%
Moorhead	39,091	13,983,314	3,659,190	17,642,504	13,790,929	3,714,553	17,505,482	-0.8%	28,791,988	60.8%
Luverne	4,710	2,063,609	586,241	2,649,850	1,991,343	591,396	2,582,739	-2.5%	4,208,778	61.4%
Danvers	95	85,174	---	85,174	64,838	---	64,838	-23.9%	104,810	61.9%
Viking	105	44,020	54,114	98,134	37,302	26,130	63,432	-35.4%	102,299	62.0%
Carver	4,082	918,941	34,111	953,052	1,061,439	34,697	1,096,136	15.0%	1,759,381	62.3%
Benson	3,184	1,325,085	792,105	2,117,190	1,405,639	665,405	2,071,044	-2.2%	3,320,026	62.4%
Mankato	40,743	9,990,014	2,849,635	12,839,649	10,497,750	2,970,668	13,468,418	4.9%	21,586,032	62.4%
Coon Rapids	62,684	12,287,781	6,639,131	18,926,912	13,024,446	6,587,026	19,611,472	3.6%	31,397,174	62.5%
Spring Park	1,676	630,649	---	630,649	648,186	---	648,186	2.8%	1,033,215	62.7%
Amboy	535	198,287	17,166	215,453	177,247	15,149	192,396	-10.7%	306,637	62.7%
Grygla	224	74,207	143,956	218,163	76,562	123,129	199,691	-8.5%	318,237	62.7%
Paynesville	2,438	1,116,167	(332,578)	783,589	1,454,226	(46,048)	1,408,178	79.7%	2,224,426	63.3%
Houston	978	320,368	224,886	545,254	326,851	260,958	587,809	7.8%	926,004	63.5%
Elk River	23,370	6,185,113	3,348,677	9,533,790	6,039,662	4,055,012	10,094,674	5.9%	15,814,950	63.8%
Thief River Falls	8,668	2,259,866	2,283,086	4,542,952	2,501,777	2,365,141	4,866,918	7.1%	7,618,290	63.9%
Oakdale	28,142	8,600,952	2,097,810	10,698,762	8,382,116	---	8,382,116	-21.7%	13,116,897	63.9%
Rushmore	343	168,995	82,449	251,444	203,093	83,343	286,436	13.9%	448,082	63.9%
Cottonwood	1,203	378,465	220,597	599,062	409,907	339,929	749,836	25.2%	1,168,331	64.2%
Andover	31,692	6,227,664	432,240	6,659,904	6,853,791	380,950	7,234,741	8.6%	11,260,213	64.3%
Otsego	14,457	1,753,337	(133,489)	1,619,848	1,900,821	595,191	2,496,012	54.1%	3,880,744	64.3%
Centerville	3,953	1,202,827	---	1,202,827	1,253,989	---	1,253,989	4.3%	1,948,612	64.4%

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Table 20
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Baudette	1,088	631,490	---	631,490	620,397	---	620,397	-1.8%	957,766	64.8%
Bemidji	13,646	5,583,636	4,557,758	10,141,394	4,810,174	1,737,142	6,547,316	-35.4%	10,061,821	65.1%
Mountain Iron	2,887	1,646,507	6,914	1,653,421	2,114,414	6,965	2,121,379	28.3%	3,251,820	65.2%
Mayer	1,817	1,194,877	---	1,194,877	411,950	---	411,950	-65.5%	631,200	65.3%
New Ulm	13,452	6,018,909	1,784,740	7,803,649	5,948,387	1,860,527	7,808,914	0.1%	11,907,565	65.6%
Mapleton	1,762	1,233,289	176,125	1,409,414	736,052	(69,392)	666,660	-52.7%	1,016,152	65.6%
Golden Valley	20,683	9,316,057	112,458	9,428,515	9,707,985	143,723	9,851,708	4.5%	14,969,604	65.8%
Cambridge	8,273	2,741,333	542,278	3,283,611	2,889,283	848,184	3,737,467	13.8%	5,674,404	65.9%
Saint Francis	7,240	2,061,628	---	2,061,628	2,234,087	---	2,234,087	8.4%	3,391,653	65.9%
Annandale	3,320	1,195,895	682	1,196,577	1,296,474	(66,157)	1,230,317	2.8%	1,861,345	66.1%
Saint Peter	11,445	3,957,821	971,351	4,929,172	3,736,452	1,015,420	4,751,872	-3.6%	7,186,391	66.1%
Hugo	13,878	2,109,985	1,633,011	3,742,996	2,186,178	467,816	2,653,994	-29.1%	4,007,440	66.2%
La Crescent	4,966	1,661,362	---	1,661,362	1,972,405	---	1,972,405	18.7%	2,977,333	66.2%
Revere	93	16,080	---	16,080	31,279	---	31,279	94.5%	47,180	66.3%
Cannon Falls	4,101	2,832,388	63,163	2,895,551	2,208,567	23,157	2,231,724	-22.9%	3,363,014	66.4%
Lancaster	343	44,116	196,632	240,748	146,794	44,648	191,442	-20.5%	288,288	66.4%
Elko New Market	4,390	1,007,895	123,509	1,131,404	1,023,780	137,899	1,161,679	2.7%	1,746,560	66.5%
Lake Elmo	8,773	2,414,692	(72,937)	2,341,755	2,318,310	89,638	2,407,948	2.8%	3,617,551	66.6%
Staples	2,963	530,731	767,767	1,298,498	516,362	773,387	1,289,749	-0.7%	1,935,173	66.6%
Ramsey	24,306	6,721,241	946,312	7,667,553	6,720,833	927,557	7,648,390	-0.2%	11,474,350	66.7%
Detroit Lakes	8,851	2,847,172	916,560	3,763,732	3,050,429	1,390,772	4,441,201	18.0%	6,661,613	66.7%
Greenwood	693	320,538	11,539	332,077	391,316	13,746	405,062	22.0%	605,411	66.9%
Sebeka	709	406,439	---	406,439	427,583	---	427,583	5.2%	638,408	67.0%
Canby	1,759	1,200,150	(19,068)	1,181,082	1,135,265	168,490	1,303,755	10.4%	1,946,439	67.0%
Faribault	23,477	9,348,626	(70,872)	9,277,754	9,129,949	1,046,223	10,176,172	9.7%	15,173,118	67.1%
Murdock	266	170,392	---	170,392	155,128	---	155,128	-9.0%	230,986	67.2%
East Bethel	11,588	2,620,680	---	2,620,680	2,918,685	---	2,918,685	11.4%	4,339,157	67.3%
Isanti	5,385	2,159,587	75,609	2,235,196	1,910,313	(45,028)	1,865,285	-16.5%	2,768,271	67.4%
Harmony	1,021	596,952	172,067	769,019	542,924	160,280	703,204	-8.6%	1,041,949	67.5%
Long Lake	1,842	728,521	164,581	893,102	763,103	170,422	933,525	4.5%	1,380,215	67.6%
Proctor	3,088	1,335,236	---	1,335,236	1,400,337	---	1,400,337	4.9%	2,052,276	68.2%

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Prior Lake	24,223	6,972,362	1,306,249	8,278,611	6,431,258	1,232,172	7,663,430	-7.4%	11,191,296	68.5%
Sauk Rapids	13,210	3,410,127	1,230,817	4,640,944	3,444,181	---	3,444,181	-25.8%	5,027,295	68.5%
Saint Paul Park	5,394	1,575,268	86,399	1,661,667	1,661,793	89,035	1,750,828	5.4%	2,548,166	68.7%
Arden Hills	9,359	2,328,593	451,523	2,780,116	2,342,952	419,020	2,761,972	-0.7%	3,991,407	69.2%
Crookston	7,964	3,886,730	3,080,645	6,967,375	3,714,152	1,025,453	4,739,605	-32.0%	6,817,499	69.5%
Saint Joseph	6,787	1,680,137	77,181	1,757,318	1,694,861	112,020	1,806,881	2.8%	2,588,960	69.8%
Tracy	2,143	475,928	(45,021)	430,907	422,405	951,556	1,373,961	218.9%	1,967,751	69.8%
Fulda	1,297	288,411	383,356	671,767	324,731	332,793	657,524	-2.1%	939,771	70.0%
Park Rapids	3,843	1,975,022	411,706	2,386,728	1,989,241	228,184	2,217,425	-7.1%	3,165,698	70.0%
Barnesville	2,618	1,467,656	185,105	1,652,761	1,475,740	255,873	1,731,613	4.8%	2,465,288	70.2%
Dayton	4,860	1,433,358	99,805	1,533,163	1,461,575	139,601	1,601,176	4.4%	2,279,316	70.2%
North Oaks	4,737	1,356,315	---	1,356,315	1,460,870	---	1,460,870	7.7%	2,072,008	70.5%
Marshall	13,729	8,566,189	(67,188)	8,499,001	8,433,424	(154,495)	8,278,929	-2.6%	11,718,203	70.7%
Anoka	17,283	5,410,817	1,893,442	7,304,259	5,291,499	1,813,335	7,104,834	-2.7%	10,048,240	70.7%
Waubun	403	111,307	44,921	156,228	143,065	20,667	163,732	4.8%	231,523	70.7%
Jordan	6,272	1,713,027	347,974	2,061,001	1,798,961	416,988	2,215,949	7.5%	3,130,430	70.8%
Frost	191	127,235	3,731	130,966	134,892	4,576	139,468	6.5%	196,719	70.9%
Hoffman	688	288,237	67,596	355,833	349,020	58,966	407,986	14.7%	574,074	71.1%
Milaca	2,907	1,233,395	---	1,233,395	1,219,289	---	1,219,289	-1.1%	1,713,735	71.1%
Lamberton	819	586,211	---	586,211	611,944	---	611,944	4.4%	856,792	71.4%
Spring Grove	1,314	639,017	(2,166)	636,851	763,989	183,440	947,429	48.8%	1,316,784	72.0%
Minnetrista	6,796	2,671,237	450,214	3,121,451	2,720,736	297,001	3,017,737	-3.3%	4,192,669	72.0%
Hayfield	1,347	363,408	19,536	382,944	483,432	14,774	498,206	30.1%	691,188	72.1%
Princeton	4,726	2,294,448	263,387	2,557,835	2,368,699	213,821	2,582,520	1.0%	3,578,990	72.2%
Blackduck	800	207,953	223,305	431,258	147,184	284,933	432,117	0.2%	598,705	72.2%
Dodge Center	2,713	887,204	251,860	1,139,064	812,035	270,436	1,082,471	-5.0%	1,498,956	72.2%
Hanley Falls	293	81,785	80,102	161,887	70,313	73,583	143,896	-11.1%	199,107	72.3%
Dilworth	4,170	1,484,875	---	1,484,875	1,506,646	---	1,506,646	1.5%	2,076,899	72.5%
Crosslake	2,192	2,122,238	---	2,122,238	1,743,551	---	1,743,551	-17.8%	2,400,336	72.6%
Excelsior	2,284	1,595,598	101,467	1,697,065	1,316,204	117,857	1,434,061	-15.5%	1,971,115	72.8%
Arlington	2,230	778,058	198,421	976,479	781,835	232,826	1,014,661	3.9%	1,392,713	72.9%

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Medina	5,309	2,578,326	528,178	3,106,504	2,579,551	493,016	3,072,567	-1.1%	4,214,887	72.9%
Lake Benton	677	248,716	189,226	437,942	323,081	176,728	499,809	14.1%	683,478	73.1%
Lauderdale	2,460	711,830	142,434	854,264	738,304	137,647	875,951	2.5%	1,197,638	73.1%
Northfield	20,146	6,620,727	1,422,871	8,043,598	6,936,896	1,098,776	8,035,672	-0.1%	10,920,127	73.6%
Mentor	151	95,496	69,751	165,247	123,942	54,664	178,606	8.1%	242,157	73.8%
Albert Lea	17,951	8,310,357	1,860,951	10,171,308	7,858,192	1,886,386	9,744,578	-4.2%	13,170,957	74.0%
Badger	374	202,405	75,081	277,486	234,622	69,782	304,404	9.7%	407,939	74.6%
Redwood Falls	5,218	4,171,812	236,600	4,408,412	4,349,111	87,797	4,436,908	0.6%	5,904,676	75.1%
Newport	3,479	1,656,652	20,643	1,677,295	1,902,225	28,127	1,930,352	15.1%	2,567,141	75.2%
Minnetonka	50,841	16,798,485	4,260,188	21,058,673	17,376,773	5,288,168	22,664,941	7.6%	30,071,310	75.4%
Victoria	8,133	1,409,747	570,936	1,980,683	1,739,829	870,123	2,609,952	31.8%	3,460,748	75.4%
Wyoming	7,800	1,901,346	128,219	2,029,565	2,222,860	157,307	2,380,167	17.3%	3,148,108	75.6%
Spring Valley	2,475	1,203,202	485,493	1,688,695	984,984	195,012	1,179,996	-30.1%	1,555,509	75.9%
Columbia Heights	19,758	5,989,568	2,519,601	8,509,169	6,304,639	2,982,318	9,286,957	9.1%	12,209,467	76.1%
Elysian	673	524,206	78,006	602,212	432,622	35,274	467,896	-22.3%	614,837	76.1%
Storden	212	(108,222)	165,646	57,424	(72,531)	214,047	141,516	146.4%	185,080	76.5%
Hoyt Lakes	2,032	1,055,496	1,187,601	2,243,097	1,448,463	783,451	2,231,914	-0.5%	2,911,446	76.7%
Dundas	1,423	449,034	271,131	720,165	479,419	355,642	835,061	16.0%	1,088,698	76.7%
Echo	269	198,236	---	198,236	184,792	---	184,792	-6.8%	239,959	77.0%
Bagley	1,416	762,710	(3,769)	758,941	1,006,244	(3,341)	1,002,903	32.1%	1,300,163	77.1%
Bethel	465	250,375	---	250,375	222,100	---	222,100	-11.3%	287,212	77.3%
Gibbon [34]	772	---	---	---	477,629	6,201	483,830	---	624,290	77.5%
Byron	5,137	670,024	137,253	807,277	1,082,446	195,294	1,277,740	58.3%	1,640,469	77.9%
Greenfield	2,802	755,331	490	755,821	815,658	51,445	867,103	14.7%	1,111,532	78.0%
Blue Earth	3,322	2,039,362	(1,022,499)	1,016,863	2,159,545	(102,647)	2,056,898	102.3%	2,636,125	78.0%
Madelia	2,320	1,140,139	(184,072)	956,067	1,542,026	---	1,542,026	61.3%	1,975,800	78.0%
Parkers Prairie	1,015	566,055	2,873	568,928	633,190	---	633,190	11.3%	803,309	78.8%
Kandiyohi	487	204,151	---	204,151	208,913	---	208,913	2.3%	264,809	78.9%
Rosemount	22,605	8,224,489	191,307	8,415,796	8,293,885	214,031	8,507,916	1.1%	10,745,944	79.2%
Winsted	2,319	1,188,377	81,073	1,269,450	1,198,564	18,129	1,216,693	-4.2%	1,530,787	79.5%
Bigelow	239	66,285	18,711	84,996	71,141	31,706	102,847	21.0%	129,050	79.7%

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Minnesota Lake	677	427,212	---	427,212	346,787	---	346,787	-18.8%	434,932	79.7%
Newfolden	376	301,991	41,063	343,054	224,116	31,393	255,509	-25.5%	320,265	79.8%
Wadena	4,098	2,967,824	515,047	3,482,871	2,116,098	391,124	2,507,222	-28.0%	3,138,218	79.9%
Sauk Centre	4,384	1,462,963	954,173	2,417,136	1,628,411	1,502,092	3,130,503	29.5%	3,908,067	80.1%
Kellogg	442	134,585	271,546	406,131	185,899	105,225	291,124	-28.3%	362,861	80.2%
Belgrade	733	388,678	100,583	489,261	357,204	104,845	462,049	-5.6%	574,608	80.4%
Rollingstone	658	146,348	53,219	199,567	143,324	52,787	196,111	-1.7%	243,706	80.5%
Wabasha	2,507	1,928,730	---	1,928,730	1,889,612	---	1,889,612	-2.0%	2,338,275	80.8%
Falcon Heights	5,445	1,275,982	189,414	1,465,396	1,326,645	285,035	1,611,680	10.0%	1,983,600	81.3%
Milroy	250	123,994	(10,219)	113,775	121,434	50,889	172,323	51.5%	211,490	81.5%
Waverly	1,385	352,970	---	352,970	619,173	---	619,173	75.4%	756,746	81.8%
Hibbing	16,335	12,116,014	108,084	12,224,098	12,843,981	108,201	12,952,182	6.0%	15,817,446	81.9%
Hermantown	9,625	2,755,512	471,450	3,226,962	2,976,724	537,907	3,514,631	8.9%	4,288,990	81.9%
Ely	3,477	2,779,461	521,416	3,300,877	2,571,471	602,087	3,173,558	-3.9%	3,840,851	82.6%
Fairmont	10,494	4,261,514	2,549,726	6,811,240	4,350,013	2,248,220	6,598,233	-3.1%	7,975,949	82.7%
Winnebago	1,414	806,682	(239)	806,443	903,837	(709)	903,128	12.0%	1,088,715	83.0%
Rush City	3,039	548,985	303,629	852,614	586,432	428,472	1,014,904	19.0%	1,214,344	83.6%
Scandia	4,090	1,177,870	---	1,177,870	1,460,133	---	1,460,133	24.0%	1,743,254	83.8%
Backus [34]	245	---	---	---	175,675	82,696	258,371	---	308,184	83.8%
Albany	2,621	1,485,127	(34,032)	1,451,095	1,203,132	---	1,203,132	-17.1%	1,434,687	83.9%
Saint Bonifacius	2,292	705,761	---	705,761	917,420	---	917,420	30.0%	1,090,985	84.1%
Kimball	768	386,320	378,491	764,811	350,207	229,081	579,288	-24.3%	688,685	84.1%
Saint James	4,619	2,662,187	(1,345)	2,660,842	2,671,668	(8,428)	2,663,240	0.1%	3,155,458	84.4%
Blooming Prairie	1,979	1,017,463	---	1,017,463	1,030,209	---	1,030,209	1.3%	1,217,698	84.6%
Hamburg	507	277,727	---	277,727	317,513	---	317,513	14.3%	374,850	84.7%
Maple Lake	2,109	1,334,502	641,403	1,975,905	846,137	486,851	1,332,988	-32.5%	1,565,739	85.1%
Fergus Falls	13,295	5,484,168	3,545,481	9,029,649	5,243,993	3,539,192	8,783,185	-2.7%	10,295,189	85.3%
Wells	2,300	1,322,460	348,707	1,671,167	1,522,280	325,088	1,847,368	10.5%	2,162,164	85.4%
Ada	1,670	127,381	1,096,832	1,224,213	159,279	1,131,596	1,290,875	5.4%	1,505,762	85.7%
Bertha	485	124,251	286,854	411,105	103,222	117,707	220,929	-46.3%	256,258	86.2%
Glenwood	2,553	1,290,230	112,252	1,402,482	1,347,816	132,781	1,480,597	5.6%	1,714,572	86.4%

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Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Scanlon	986	507,184	---	507,184	354,361	---	354,361	-30.1%	410,050	86.4%
Franklin	496	384,012	---	384,012	323,572	---	323,572	-15.7%	373,243	86.7%
Preston	1,316	838,873	332,266	1,171,139	748,059	476,549	1,224,608	4.6%	1,410,539	86.8%
Litchfield	6,723	2,890,379	1,337,212	4,227,591	2,945,100	1,390,712	4,335,812	2.6%	4,982,034	87.0%
Grant	4,260	1,113,031	---	1,113,031	1,055,456	---	1,055,456	-5.2%	1,202,933	87.7%
Cloquet	12,180	3,984,961	727,159	4,712,120	4,129,849	828,432	4,958,281	5.2%	5,650,468	87.7%
Hector	1,112	780,526	324,100	1,104,626	507,241	383,284	890,525	-19.4%	1,011,822	88.0%
Underwood	339	245,959	24,397	270,356	210,736	19,499	230,235	-14.8%	261,426	88.1%
Mendota Heights	11,163	6,208,944	522,653	6,731,597	5,496,987	519,842	6,016,829	-10.6%	6,775,151	88.8%
Red Wing	16,488	14,645,368	154,054	14,799,422	14,458,961	263,418	14,722,379	-0.5%	16,440,317	89.6%
Chatfield	2,807	1,045,821	1,083,406	2,129,227	991,973	1,147,368	2,139,341	0.5%	2,383,780	89.7%
Zimmerman	5,269	1,282,986	66,220	1,349,206	1,396,738	114,737	1,511,475	12.0%	1,682,289	89.8%
Cleveland	725	363,034	(5,464)	357,570	329,162	71,079	400,241	11.9%	439,086	91.2%
Watson [34]	200	---	---	---	138,402	---	138,402	---	151,563	91.3%
Buffalo Lake	702	594,989	---	594,989	514,749	---	514,749	-13.5%	562,457	91.5%
New Hope	20,904	5,080,812	5,165,192	10,246,004	5,567,933	4,511,073	10,079,006	-1.6%	10,989,640	91.7%
Crystal	22,645	7,397,467	3,824,629	11,222,096	7,703,113	3,971,753	11,674,866	4.0%	12,729,345	91.7%
Maple Plain	1,773	1,203,286	501,849	1,705,135	987,373	489,878	1,477,251	-13.4%	1,609,101	91.8%
Melrose	3,636	1,180,918	257,547	1,438,465	1,267,436	397,121	1,664,557	15.7%	1,811,224	91.9%
Ivanhoe	556	137,292	374,046	511,338	190,649	388,501	579,150	13.3%	628,315	92.2%
Nowthen	4,537	858,987	---	858,987	1,073,450	---	1,073,450	25.0%	1,150,271	93.3%
Oak Park Heights	4,866	3,665,024	31,627	3,696,651	3,509,170	31,324	3,540,494	-4.2%	3,785,831	93.5%
Boyd	166	236,370	---	236,370	220,487	---	220,487	-6.7%	235,239	93.7%
Baxter	7,747	3,493,321	1,222,461	4,715,782	3,485,979	1,491,120	4,977,099	5.5%	5,286,047	94.2%
Howard Lake	2,002	1,407,096	65,264	1,472,360	1,568,372	127,588	1,695,960	15.2%	1,795,254	94.5%
Plainview	3,337	1,928,817	204,330	2,133,147	2,171,490	66,688	2,238,178	4.9%	2,359,570	94.9%
Rockford	4,369	1,183,118	243,667	1,426,785	1,355,932	353,656	1,709,588	19.8%	1,799,728	95.0%
Ham Lake	15,650	2,885,012	864,054	3,749,066	2,854,845	873,994	3,728,839	-0.5%	3,917,766	95.2%
Climax	267	100,443	---	100,443	116,328	---	116,328	15.8%	122,023	95.3%
Lynd	442	157,184	11,102	168,286	98,870	56,129	154,999	-7.9%	161,675	95.9%
Silver Lake	821	397,381	349,982	747,363	449,333	224,131	673,464	-9.9%	699,493	96.3%

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Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Nicollet	1,116	418,410	---	418,410	367,158	---	367,158	-12.2%	376,676	97.5%
Moose Lake	2,844	640,861	---	640,861	2,059,145	---	2,059,145	221.3%	2,109,311	97.6%
Sacred Heart	530	286,875	---	286,875	413,887	---	413,887	44.3%	422,953	97.9%
Lakefield	1,711	1,023,486	(628,782)	394,704	1,147,711	(123,030)	1,024,681	159.6%	1,037,122	98.8%
Belle Plaine	6,684	2,695,192	694,524	3,389,716	2,726,630	786,064	3,512,694	3.6%	3,543,587	99.1%
Silver Bay	1,866	1,472,468	851,700	2,324,168	1,590,132	979,211	2,569,343	10.5%	2,565,377	100.2%
Shorewood	7,524	3,574,468	(40,749)	3,533,719	3,943,342	469	3,943,811	11.6%	3,929,065	100.4%
Mahnomen	1,220	1,114,175	---	1,114,175	939,438	---	939,438	-15.7%	933,742	100.6%
Battle Lake	887	803,479	---	803,479	857,447	55,920	913,367	13.7%	907,442	100.7%
Vesta	311	264,628	8,095	272,723	233,065	8,107	241,172	-11.6%	238,835	101.0%
Lewisville	244	69,392	41,097	110,489	97,227	30,277	127,504	15.4%	126,131	101.1%
Grove City	629	455,233	---	455,233	472,529	---	472,529	3.8%	463,365	102.0%
Sturgeon Lake	424	128,757	76,277	205,034	153,489	93,149	246,638	20.3%	241,670	102.1%
Halstad	587	562,673	(195,513)	367,160	507,544	(143,566)	363,978	-0.9%	355,993	102.2%
Wood Lake	426	205,666	80,985	286,651	215,643	78,293	293,936	2.5%	285,098	103.1%
Skyline	285	63,132	---	63,132	61,985	---	61,985	-1.8%	59,968	103.4%
Callaway	236	890	374,664	375,554	2,824	232,986	235,810	-37.2%	225,698	104.5%
Karlstad	765	571,223	121,038	692,261	504,082	86,263	590,345	-14.7%	564,897	104.5%
New Richland	1,217	774,415	10,975	785,390	808,791	(2,193)	806,598	2.7%	770,325	104.7%
South Haven	190	410,026	---	410,026	277,018	---	277,018	-32.4%	261,079	106.1%
Circle Pines	5,014	2,564,556	(434,897)	2,129,659	2,703,551	(491,845)	2,211,706	3.9%	2,084,440	106.1%
Eveleth	3,704	4,194,091	339,592	4,533,683	4,467,386	358,365	4,825,751	6.4%	4,521,978	106.7%
Dover	758	385,048	89,517	474,565	107,725	145,467	253,192	-46.6%	235,359	107.6%
Frazee	1,390	1,267,056	106,770	1,373,826	797,714	133,490	931,204	-32.2%	864,948	107.7%
West Saint Paul	19,648	7,411,647	2,853,349	10,264,996	8,495,998	4,058,819	12,554,817	22.3%	11,652,026	107.7%
Finlayson	311	168,034	98,160	266,194	155,913	89,726	245,639	-7.7%	227,850	107.8%
Jeffers*	361	199,998	---	199,998	285,574	---	285,574	42.8%	263,943	108.2%
Hadley	54	52,718	---	52,718	44,020	12,242	56,262	6.7%	51,833	108.5%
Lake City	5,041	4,079,493	811,839	4,891,332	4,527,810	409,787	4,937,597	0.9%	4,489,951	110.0%
Saint Augusta	3,381	732,789	142,614	875,403	455,840	313,040	768,880	-12.2%	698,681	110.0%
Kasota	675	295,946	---	295,946	325,741	---	325,741	10.1%	295,689	110.2%

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Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Ogilvie	359	221,452	---	221,452	265,750	---	265,750	20.0%	239,680	110.9%
Babbitt	1,501	1,654,598	307,204	1,961,802	1,776,653	319,456	2,096,109	6.8%	1,884,418	111.2%
New London	1,292	624,902	499,424	1,124,326	397,406	489,031	886,437	-21.2%	795,283	111.5%
Ceylon	353	207,641	2,470	210,111	239,485	2,470	241,955	15.2%	215,633	112.2%
Dawson	1,506	162,824	1,322,738	1,485,562	214,748	1,322,952	1,537,700	3.5%	1,366,993	112.5%
Cook	570	618,934	197,603	816,537	630,714	212,519	843,233	3.3%	746,494	113.0%
Perham	3,095	564,175	1,740,485	2,304,660	685,561	2,165,698	2,851,259	23.7%	2,515,040	113.4%
Deephaven	3,677	2,664,296	---	2,664,296	3,015,873	---	3,015,873	13.2%	2,638,226	114.3%
Greenbush	716	332,773	220,634	553,407	401,156	234,717	635,873	14.9%	551,898	115.2%
Henning	806	160,298	374,366	534,664	250,673	340,195	590,868	10.5%	510,625	115.7%
Mounds View	12,314	9,656,135	---	9,656,135	9,560,429	(3,661)	9,556,768	-1.0%	8,157,323	117.2%
Pequot Lakes	2,258	1,237,519	618,529	1,856,048	1,320,818	663,080	1,983,898	6.9%	1,686,423	117.6%
Barnum	612	268,912	105,456	374,368	299,932	115,660	415,592	11.0%	351,242	118.3%
Twin Valley	808	564,554	124,311	688,865	543,188	132,594	675,782	-1.9%	570,168	118.5%
Herman	440	361,807	54,890	416,697	370,509	59,301	429,810	3.1%	362,298	118.6%
Chandler	265	104,820	65,236	170,056	23,039	310,360	333,399	96.1%	277,223	120.3%
Sandstone	2,781	1,187,322	631,632	1,818,954	1,153,755	16,933	1,170,688	-35.6%	973,020	120.3%
Montrose	3,040	580,228	802,375	1,382,603	606,429	706,086	1,312,515	-5.1%	1,080,054	121.5%
Hanska	388	249,872	30,112	279,984	273,238	29,426	302,664	8.1%	248,814	121.6%
Dundee*	68	56,153	3,717	59,870	55,773	4,346	60,119	0.4%	49,318	121.9%
Renville	1,248	876,769	117,683	994,452	952,756	118,847	1,071,603	7.8%	874,504	122.5%
Eagle Bend	521	460,076	38,534	498,610	461,697	61,192	522,889	4.9%	424,755	123.1%
Zumbrota	3,333	1,617,851	1,200,905	2,818,756	1,566,444	1,406,030	2,972,474	5.5%	2,413,578	123.2%
Plato	316	195,399	39,685	235,084	207,218	46,815	254,033	8.1%	205,055	123.9%
LeRoy	938	686,296	(15,803)	670,493	695,024	10,883	705,907	5.3%	566,500	124.6%
Gem Lake	399	376,166	---	376,166	387,069	---	387,069	2.9%	310,211	124.8%
Adrian	1,218	854,495	170,220	1,024,715	894,013	212,331	1,106,344	8.0%	879,428	125.8%
Clarissa	670	381,063	2,671	383,734	383,206	12,069	395,275	3.0%	312,925	126.3%
Eyota	2,038	944,429	314,748	1,259,177	674,572	451,815	1,126,387	-10.5%	891,103	126.4%
East Gull Lake	993	319,009	---	319,009	403,568	(429)	403,139	26.4%	318,729	126.5%
Pelican Rapids	2,496	1,753,427	197,266	1,950,693	1,879,492	196,742	2,076,234	6.4%	1,639,601	126.6%

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Watertown	4,273	1,215,562	357,551	1,573,113	1,506,448	423,629	1,930,077	22.7%	1,521,445	126.9%
Gaylord	2,303	1,235,215	14,453	1,249,668	1,055,804	1,085,381	2,141,185	71.3%	1,670,890	128.1%
New Prague	7,419	4,746,015	562,485	5,308,500	4,573,178	564,858	5,138,036	-3.2%	3,998,764	128.5%
Truman	1,094	654,392	230,781	885,173	762,094	272,762	1,034,856	16.9%	797,593	129.7%
Lewiston	1,602	610,733	388,718	999,451	646,186	439,962	1,086,148	8.7%	830,965	130.7%
Browerville	784	332,005	53,869	385,874	502,848	68,954	571,802	48.2%	432,162	132.3%
Butterfield	584	86,565	61,033	147,598	196,329	185,324	381,653	158.6%	288,054	132.5%
Morgan	885	1,055,408	(24,832)	1,030,576	1,040,829	(4,219)	1,036,610	0.6%	781,263	132.7%
Dunnell	163	142,403	2,572	144,975	165,890	18,864	184,754	27.4%	139,234	132.7%
Holdingford	709	504,512	---	504,512	492,956	---	492,956	-2.3%	370,663	133.0%
Villard	248	35,659	21,905	57,564	114,488	109,245	223,733	288.7%	164,824	135.7%
Fertile	847	598,372	(34,487)	563,885	1,026,043	(40,588)	985,455	74.8%	715,222	137.8%
Grand Marais	1,359	2,055,208	246,692	2,301,900	2,539,213	251,909	2,791,122	21.3%	2,012,597	138.7%
Lonsdale	3,803	2,479,454	---	2,479,454	2,138,170	---	2,138,170	-13.8%	1,537,078	139.1%
Waite Park	7,372	4,764,161	3,204,406	7,968,567	5,561,608	3,654,088	9,215,696	15.7%	6,622,264	139.2%
Richmond	1,431	1,037,739	(5,465)	1,032,274	1,111,306	3,311	1,114,617	8.0%	800,616	139.2%
Raymond [34]	764	---	---	---	297,941	164,760	462,701	---	331,873	139.4%
Eagle Lake	2,609	1,201,756	---	1,201,756	1,583,872	---	1,583,872	31.8%	1,136,023	139.4%
Hinckley	1,792	869,588	339,672	1,209,260	974,984	475,198	1,450,182	19.9%	1,038,222	139.7%
Hallock	966	931,714	(21,587)	910,127	969,166	(12,589)	956,577	5.1%	682,306	140.2%
Morton	393	634,376	---	634,376	617,406	---	617,406	-2.7%	437,038	141.3%
Windom	4,630	2,118,542	1,815,237	3,933,779	2,254,788	2,515,694	4,770,482	21.3%	3,376,221	141.3%
Jackson	3,366	5,013,282	(953,381)	4,059,901	5,143,901	(921,720)	4,222,181	4.0%	2,984,689	141.5%
Mahtomedi	7,871	4,866,597	1,350,289	6,216,886	4,512,238	1,287,936	5,800,174	-6.7%	4,014,632	144.5%
Ormsby	129	122,003	---	122,003	119,440	---	119,440	-2.1%	82,281	145.2%
Stacy	1,459	678,135	52,301	730,436	711,627	88,193	799,820	9.5%	546,709	146.3%
Hilltop	865	985,247	---	985,247	1,050,798	---	1,050,798	6.7%	712,113	147.6%
Spicer	1,192	630,142	638,286	1,268,428	673,731	646,558	1,320,289	4.1%	889,522	148.4%
Alvarado	361	21,168	215,363	236,531	49,602	247,184	296,786	25.5%	197,310	150.4%
Alpha	121	110,955	16,403	127,358	133,540	19,013	152,553	19.8%	99,732	153.0%
Hancock	765	368,084	106,180	474,264	457,094	134,147	591,241	24.7%	380,293	155.5%

[34] Reported on a cash basis in 2012.
[35] Reported on a cash basis in 2013.
[99] Failed to report in 2012.

Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Lake Crystal	2,555	2,469,584	140,766	2,610,350	2,657,513	184,907	2,842,420	8.9%	1,765,284	161.0%
Belview	375	350,698	---	350,698	380,538	---	380,538	8.5%	235,720	161.4%
Emily	831	1,245,653	---	1,245,653	1,187,725	---	1,187,725	-4.7%	735,577	161.5%
Chisholm	5,036	6,424,706	---	6,424,706	7,094,044	---	7,094,044	10.4%	4,381,471	161.9%
Wilmont	340	186,855	137,973	324,828	216,752	147,289	364,041	12.1%	224,605	162.1%
Pennock	516	420,663	23,281	443,944	304,616	32,177	336,793	-24.1%	206,708	162.9%
Hills	684	402,002	177,713	579,715	386,831	203,801	590,632	1.9%	359,761	164.2%
Darfur	105	128,121	---	128,121	143,336	---	143,336	11.9%	87,187	164.4%
Saint Clair	870	593,271	14,141	607,412	822,269	13,816	836,085	37.6%	505,855	165.3%
Warroad	1,771	2,727,230	1,619,383	4,346,613	2,922,870	1,886,840	4,809,710	10.7%	2,904,022	165.6%
Buhl	1,002	1,161,835	41,280	1,203,115	1,229,010	57,377	1,286,387	6.9%	770,494	167.0%
Mantorville	1,217	563,381	152,695	716,076	638,581	156,423	795,004	11.0%	472,509	168.3%
Upsala	426	460,842	2,557	463,399	473,013	20,353	493,366	6.5%	293,009	168.4%
Sherburn	1,109	1,049,390	---	1,049,390	1,202,654	---	1,202,654	14.6%	711,764	169.0%
Columbus	3,960	445,342	2,488,070	2,933,412	634,724	2,349,583	2,984,307	1.7%	1,735,717	171.9%
Fountain	413	239,455	63,925	303,380	252,680	89,711	342,391	12.9%	198,973	172.1%
Madison	1,518	1,459,277	1,294,763	2,754,040	1,419,570	1,214,250	2,633,820	-4.4%	1,518,894	173.4%
Bluffton [99]	209	---	---	---	99,561	93,852	193,413	---	109,631	176.4%
Mountain Lake	2,147	1,785,685	1,183,104	2,968,789	1,918,893	731,540	2,650,433	-10.7%	1,489,502	177.9%
Arco	76	69,479	28,184	97,663	88,692	30,025	118,717	21.6%	66,328	179.0%
Alberta	97	134,487	---	134,487	135,919	---	135,919	1.1%	75,558	179.9%
Willmar	19,717	14,767,801	11,512,063	26,279,864	13,447,076	10,051,186	23,498,262	-10.6%	13,018,064	180.5%
Clara City	1,325	1,750,729	187,474	1,938,203	1,808,472	35,214	1,843,686	-4.9%	997,374	184.9%
Askov	359	405,900	3,203	409,103	345,722	---	345,722	-15.5%	186,550	185.3%
Freeport	665	284,107	424,811	708,918	366,873	447,140	814,013	14.8%	436,011	186.7%
Middle River	304	204,014	98,753	302,767	225,097	144,140	369,237	22.0%	197,354	187.1%
Barrett	415	541,796	---	541,796	599,107	---	599,107	10.6%	319,290	187.6%
Cologne	1,587	1,809,909	---	1,809,909	1,844,598	---	1,844,598	1.9%	982,621	187.7%
Worthington	12,974	5,162,840	17,468,919	22,631,759	5,711,607	15,105,291	20,816,898	-8.0%	10,977,591	189.6%
Good Thunder	567	680,809	41,981	722,790	699,280	41,986	741,266	2.6%	385,517	192.3%
Avon	1,422	1,901,261	(20,404)	1,880,857	1,924,094	93,837	2,017,931	7.3%	1,034,404	195.1%

[34] Reported on a cash basis in 2012.
[35] Reported on a cash basis in 2013.
[99] Failed to report in 2012.

Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Wrenshall	400	298,245	---	298,245	322,799	---	322,799	8.2%	163,560	197.4%
Waterville	1,880	2,060,969	86,918	2,147,887	1,988,139	6,021	1,994,160	-7.2%	1,006,337	198.2%
Pillager	468	447,480	115,066	562,546	531,866	101,653	633,519	12.6%	318,389	199.0%
Clarkfield	833	588,451	(103,266)	485,185	1,654,259	(51,950)	1,602,309	230.2%	800,136	200.3%
Williams	186	106,396	94,061	200,457	151,594	112,586	264,180	31.8%	130,204	202.9%
Stewart	561	1,166,501	---	1,166,501	1,160,672	---	1,160,672	-0.5%	571,023	203.3%
Racine	436	225,051	---	225,051	222,079	---	222,079	-1.3%	107,969	205.7%
Beaver Bay	183	562,884	---	562,884	650,938	---	650,938	15.6%	316,226	205.8%
Wykoff	443	327,814	100,491	428,305	357,623	108,694	466,317	8.9%	224,904	207.3%
Lake Wilson	246	207,213	131,165	338,378	165,521	103,132	268,653	-20.6%	129,360	207.7%
Atwater	1,139	1,046,071	---	1,046,071	1,204,837	---	1,204,837	15.2%	577,757	208.5%
Vernon Center	331	511,793	---	511,793	508,006	---	508,006	-0.7%	242,504	209.5%
Foley	2,690	1,898,870	840,698	2,739,568	1,968,782	952,343	2,921,125	6.6%	1,386,360	210.7%
Sleepy Eye	3,554	3,943,570	363,398	4,306,968	5,209,919	469,033	5,678,952	31.9%	2,653,589	214.0%
Ottertail	592	963,729	110,866	1,074,595	970,628	100,164	1,070,792	-0.4%	498,530	214.8%
Verndale	599	599,632	131,152	730,784	625,328	131,594	756,922	3.6%	351,692	215.2%
Rockville	2,488	1,040,375	278,147	1,318,522	1,208,123	279,397	1,487,520	12.8%	688,240	216.1%
Edgerton	1,156	1,557,093	475,095	2,032,188	1,129,715	481,015	1,610,730	-20.7%	733,072	219.7%
Milan	361	517,841	(14,211)	503,630	510,082	17,655	527,737	4.8%	239,233	220.6%
Walnut Grove	859	633,817	276,162	909,979	627,621	284,856	912,477	0.3%	412,091	221.4%
Welcome	670	926,173	491,716	1,417,889	1,032,669	201,402	1,234,071	-13.0%	557,043	221.5%
Courtland	617	331,027	171,179	502,206	323,619	171,879	495,498	-1.3%	218,061	227.2%
Trimont	731	608,002	207,572	815,574	594,313	594,909	1,189,222	45.8%	521,353	228.1%
Darwin	348	143,738	14,152	157,890	197,336	16,820	214,156	35.6%	93,665	228.6%
Delavan	169	209,028	---	209,028	293,838	---	293,838	40.6%	125,726	233.7%
Dovray	57	62,325	23,666	85,991	76,830	30,090	106,920	24.3%	45,708	233.9%
Grand Meadow	1,156	574,729	701,531	1,276,260	624,341	782,610	1,406,951	10.2%	600,677	234.2%
Jasper	617	629,322	206,128	835,450	749,985	199,666	949,651	13.7%	393,057	241.6%
Madison Lake	1,117	647,643	387,744	1,035,387	775,233	443,011	1,218,244	17.7%	502,997	242.2%
Garvin	135	199,221	18,820	218,041	206,217	34,532	240,749	10.4%	98,672	244.0%
Thomson	157	348,621	---	348,621	163,941	---	163,941	-53.0%	67,018	244.6%

[34] Reported on a cash basis in 2012.
[35] Reported on a cash basis in 2013.
[99] Failed to report in 2012.

Table 20
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City [footnote]	Population	December 31, 2012 General Fund Unrestricted Fund Balance	December 31, 2012 Special Revenue Funds Unrestricted Fund Balance	December 31, 2012 Total Unrestricted Fund Balances	December 31, 2013 General Fund Unrestricted Fund Balance	December 31, 2013 Special Revenue Funds Unrestricted Fund Balance	December 31, 2013 Total Unrestricted Fund Balances	2012/2013 Percent Change	2013 Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Prinsburg	493	753,295	---	753,295	758,679	---	758,679	0.7%	301,392	251.7%
Granada	294	265,835	100,196	366,031	216,951	65,876	282,827	-22.7%	108,198	261.4%
Heron Lake	691	918,805	266,629	1,185,434	894,591	366,036	1,260,627	6.3%	475,939	264.9%
Rushford Village [34]	825	---	---	---	664,049	203,332	867,381	---	322,173	269.2%
Ruthton	228	257,006	146,013	403,019	241,954	151,748	393,702	-2.3%	142,742	275.8%
Plummer	298	430,522	45,069	475,591	450,071	37,716	487,787	2.6%	176,129	276.9%
Wabasso	693	628,967	1,147,595	1,776,562	734,529	1,165,936	1,900,465	7.0%	673,597	282.1%
Ulen	552	749,553	---	749,553	704,991	---	704,991	-5.9%	225,513	312.6%
Easton	196	491,694	42,463	534,157	525,954	44,266	570,220	6.8%	178,380	319.7%
Bayport	3,704	8,435,572	817,800	9,253,372	7,773,886	285,777	8,059,663	-12.9%	2,398,497	336.0%
Minnesota City	196	189,507	---	189,507	206,719	---	206,719	9.1%	57,686	358.4%
Chokio	385	542,361	33,287	575,648	592,641	33,985	626,626	8.9%	168,190	372.6%
Sanborn	332	661,670	208,639	870,309	688,377	214,868	903,245	3.8%	226,887	398.1%
Quamba [34]	113	---	---	---	195,418	---	195,418	---	48,374	404.0%
Bricelyn	358	816,407	42,367	858,774	818,288	42,213	860,501	0.2%	205,377	419.0%
Stockton	713	577,730	193,145	770,875	569,798	246,087	815,885	5.8%	183,198	445.4%
Harris	1,127	1,251,091	10,913	1,262,004	1,361,075	10,379	1,371,454	8.7%	254,585	538.7%
State Total	**4,328,920**	**$1,236,331,830**	**$359,740,296**	**$1,596,072,126**	**$1,266,035,942**	**$365,609,613**	**$1,631,645,555**	**2.2%**	**$3,372,353,820**	**48.4%**

[34] Reported on a cash basis in 2012.
[35] Reported on a cash basis in 2013.
[99] Failed to report in 2012.

ANALYSIS OF ENTERPRISE FUNDS

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Ada														
Light	1,551,663	1,323,619	228,044	---	---	228,044	---	---	---	274,802	16,163	---	---	---
Liquor	534,368	506,030	28,338	---	---	28,338	---	---	---	8,301	16,699	---	---	---
Water and Sewer	627,704	488,053	139,651	2,359	82,266	59,744	---	---	---	(9,293)	---	---	82,266	259,000
Total	**2,713,735**	**2,317,702**	**396,033**	**2,359**	**82,266**	**316,126**	**---**	**---**	**---**	**273,810**	**32,862**	**---**	**82,266**	**259,000**
Adams														
Nursing Home [14]	3,923,055	3,827,863	95,192	6,873	51,551	50,514	---	---	---	---	9,751	355,000	32,838	145,000
Sewer	87,605	140,483	(52,878)	4	---	(52,874)	---	---	---	(12,708)	---	---	---	---
Water	93,671	99,725	(6,054)	---	---	(6,054)	---	---	---	---	---	---	---	---
Total	**4,104,331**	**4,068,071**	**36,260**	**6,877**	**51,551**	**(8,414)**	**---**	**---**	**---**	**(12,708)**	**9,751**	**355,000**	**32,838**	**145,000**
Adrian														
Adrian Country Living Cottages	706,887	486,265	220,622	1,160	83,328	138,454	---	---	---	---	---	---	83,328	55,000
Ambulance	107,217	93,672	13,545	7,786	---	21,331	---	---	---	(8,500)	---	---	---	---
Arnold Memorial Health Care Center	---	5,206	(5,206)	126	4,147	(9,227)	---	---	---	(22,050)	---	---	4,147	36,534
Electric	1,527,033	1,332,838	194,195	18,253	---	212,448	---	9,677	394	131,028	94,938	---	---	---
Refuse	119,013	117,969	1,044	154	---	1,198	---	---	---	---	---	---	---	---
Sewer	130,641	89,988	40,653	2,610	---	43,263	---	---	198	13,293	---	---	---	---
Tennessee Avenue Townhouse	48,013	24,341	23,672	113,547	15,630	121,589	---	---	---	---	---	---	15,630	470,306
Water	249,619	192,953	56,666	1,730	---	58,396	---	---	198	36,610	---	---	---	---
Total	**2,888,423**	**2,343,232**	**545,191**	**145,366**	**103,105**	**587,452**	**---**	**9,677**	**790**	**150,381**	**94,938**	**---**	**103,105**	**561,840**
Aitkin														
Electric [29]	3,617,900	3,302,513	315,387	927	174,276	142,038	---	---	---	---	---	---	---	---
Liquor	1,002,620	914,088	88,532	21,446	---	109,978	---	---	---	52,000	13,737	---	---	---
Sewer [29]	447,204	284,725	162,479	---	128,314	34,165	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [29]	225,730	160,139	65,591	---	30,000	35,591	---	---	---	---	---	---	---	---
Total	**5,293,454**	**4,661,465**	**631,989**	**22,373**	**332,590**	**321,772**	**---**	**---**	**---**	**52,000**	**13,737**	**---**	**---**	**---**
Akeley														
Liquor	400,794	362,434	38,360	29	---	38,389	---	---	---	1,750	6,976	---	---	---
Sewer	71,601	115,804	(44,203)	538	---	(43,665)	342	---	---	1,750	---	---	---	---
Water	92,451	106,005	(13,554)	12,901	18,958	(19,611)	---	---	---	1,750	---	---	18,958	41,000
Total	**564,846**	**584,243**	**(19,397)**	**13,468**	**18,958**	**(24,887)**	**342**	**---**	**---**	**5,250**	**6,976**	**---**	**18,958**	**41,000**
Albany														
Golf Course	486,717	559,590	(72,873)	38,559	511	(34,825)	---	19,827	---	---	79,678	---	511	4,138
Sewer	404,914	383,804	21,110	44,376	25,659	39,827	---	---	---	5,000	1,303	---	25,659	68,000
Water	574,201	416,477	157,724	21,433	66,684	112,473	---	---	---	5,000	26,490	---	66,684	273,000
Total	**1,465,832**	**1,359,871**	**105,961**	**104,368**	**92,854**	**117,475**	**---**	**19,827**	**---**	**10,000**	**107,471**	**---**	**92,854**	**345,138**
Albert Lea														
Housing and Redevelopment Authority [29]	546,560	1,782,925	(1,236,365)	918,972	1,000	(318,393)	12,250	1,248,300	---	---	492,675	---	1,000	1,521
Parking	33,505	12,258	21,247	---	---	21,247	---	---	---	23,114	---	---	---	---
Port Authoirty - Real Estate [29]	729,768	507,879	221,889	28,729	80,016	170,602	---	---	---	---	3,298	---	80,016	54,694
Sewer	3,753,107	3,463,076	290,031	(439,570)	---	(149,539)	---	---	---	605,214	---	---	---	---
Solid Waste Management	142,022	122,571	19,451	80,997	---	100,448	---	---	---	(39,553)	---	---	---	---
Water	2,121,488	1,762,935	358,553	28,857	57,645	329,765	---	---	---	495,044	---	---	57,645	150,000
Total	**7,326,450**	**7,651,644**	**(325,194)**	**617,985**	**138,661**	**154,130**	**12,250**	**1,248,300**	**---**	**1,083,819**	**495,973**	**---**	**138,661**	**206,215**
Alberta														
Sewer	11,748	25,017	(13,269)	1,776	---	(11,493)	1,136	---	---	---	---	---	---	---
Water	43,586	44,850	(1,264)	1,141	14,579	(14,702)	1,136	---	---	(26,167)	---	---	14,579	9,000
Total	**55,334**	**69,867**	**(14,533)**	**2,917**	**14,579**	**(26,195)**	**2,272**	**---**	**---**	**(26,167)**	**---**	**---**	**14,579**	**9,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Albertville														
Recycling	80,115	79,948	167	15,872	---	16,039	---	---	---	---	---	---	---	---
Sewer	730,933	782,597	(51,664)	3,116	241,852	(290,400)	---	---	---	(392,010)	119,487	2,515,000	184,029	371,549
Storm Water	226,894	140,853	86,041	(9,291)	32,093	44,657	---	---	---	---	69,177	---	32,093	55,000
Water	968,063	1,092,531	(124,468)	969	3,375	(126,874)	---	---	---	(10,780)	166,533	---	3,375	7,800
Total	**2,006,005**	**2,095,929**	**(89,924)**	**10,666**	**277,320**	**(356,578)**	**---**	**---**	**---**	**(402,790)**	**355,197**	**2,515,000**	**219,497**	**434,349**
Alden														
Garbage	49,343	49,071	272	392	---	664	---	---	---	---	---	---	---	---
Sewer	51,393	30,547	20,846	1,272	---	22,118	---	---	---	---	7,127	---	---	---
Water	55,601	82,713	(27,112)	12,052	---	(15,060)	---	---	10,000	---	34,196	---	---	---
Total	**156,337**	**162,331**	**(5,994)**	**13,716**	**---**	**7,722**	**---**	**---**	**10,000**	**---**	**41,323**	**---**	**---**	**---**
Alexandria														
Board of Public Works - Electric [29]	23,187,957	22,861,970	325,987	509,831	631,210	204,608	---	---	---	---	1,928,806	---	169,836	289,160
Board of Public Works - Water [29]	1,953,668	1,790,995	162,673	38,854	266,172	(64,645)	---	---	---	---	7,843,397	---	115,998	465,000
Liquor	4,451,582	4,192,322	259,260	976	10,930	249,306	---	---	---	169,218	---	---	10,930	41,670
Total	**29,593,207**	**28,845,287**	**747,920**	**549,661**	**908,312**	**389,269**	**---**	**---**	**---**	**169,218**	**9,772,203**	**---**	**296,764**	**795,830**
Alpha														
Electric	150,158	139,542	10,616	---	---	10,616	---	---	---	---	---	---	---	---
Water and Sewer [3]	22,417	60,812	(38,395)	---	---	(38,395)	---	---	---	---	---	---	---	---
Total	**172,575**	**200,354**	**(27,779)**	**---**	**---**	**(27,779)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Altura														
Liquor Store Building Lease [0]	10,531	5,052	5,479	63	---	5,542	---	---	---	---	---	---	---	---
Sewer [0]	149,265	98,387	50,878	859	---	51,737	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	100,323	49,259	51,064	415	---	51,479	---	---	---	---	---	---	---	---
Total	**260,119**	**152,698**	**107,421**	**1,337**	**---**	**108,758**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Alvarado														
Electric	465,558	367,362	98,196	7,211	---	105,407	---	---	7,169	53,000	---	---	---	---
Refuse	23,953	39,467	(15,514)	120	---	(15,394)	---	---	---	---	---	---	---	---
Sewer	61,327	56,899	4,428	307	1,646	3,089	---	---	---	---	---	---	1,646	34,872
Water	92,193	104,406	(12,213)	1,225	6,837	(17,825)	---	---	---	---	---	---	6,837	7,000
Total	**643,031**	**568,134**	**74,897**	**8,863**	**8,483**	**75,277**	**---**	**---**	**7,169**	**53,000**	**---**	**---**	**8,483**	**41,872**
Amboy														
Refuse Collection	45,130	37,434	7,696	65	---	7,761	---	---	---	---	---	---	---	---
Sewer Utility	114,195	191,814	(77,619)	3,581	---	(74,038)	---	---	---	(38,000)	18,872	---	---	---
Water Utility	42,786	74,727	(31,941)	1,975	---	(29,966)	---	---	---	(26,000)	---	---	---	---
Total	**202,111**	**303,975**	**(101,864)**	**5,621**	**---**	**(96,243)**	**---**	**---**	**---**	**(64,000)**	**18,872**	**---**	**---**	**---**
Andover														
Sewer	2,065,467	1,979,564	85,903	(11,090)	---	74,813	---	---	---	446,680	54,573	---	---	---
Storm Sewer	399,417	564,625	(165,208)	(65)	---	(165,273)	---	---	---	---	25,152	---	---	---
Water	2,495,561	2,022,657	472,904	(2,378)	276,458	194,068	---	---	---	146,008	---	---	276,458	545,000
Total	**4,960,445**	**4,566,846**	**393,599**	**(13,533)**	**276,458**	**103,608**	**---**	**---**	**---**	**592,688**	**79,725**	**---**	**276,458**	**545,000**
Annandale														
Refuse and Recycling	176,973	180,311	(3,338)	1	---	(3,337)	---	---	---	---	---	---	---	---
Sewer	780,007	819,476	(39,469)	1,154,334	287,323	827,542	---	---	---	154,000	---	---	287,323	819,000
Storm Utility	38,773	78,540	(39,767)	(50)	---	(39,817)	---	---	---	52,000	---	---	---	---
Water	500,991	515,817	(14,826)	400	55,108	(69,534)	---	---	---	70,000	---	---	55,108	159,000
Total	**1,496,744**	**1,594,144**	**(97,400)**	**1,154,685**	**342,431**	**714,854**	**---**	**---**	**---**	**276,000**	**---**	**---**	**342,431**	**978,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Anoka														
Electric	25,757,858	24,532,052	1,225,806	115,936	1,203	1,340,539	---	---	---	1,100,000	2,261,227	---	1,203	---
Golf	848,183	1,017,933	(169,750)	3,242	70,970	(237,478)	---	---	---	(1,250,000)	588,125	---	70,970	90,000
Liquor	4,067,548	3,857,645	209,903	(10,887)	---	199,016	---	---	---	300,000	---	---	---	---
Recycling	218,777	271,358	(52,581)	81,493	---	28,912	---	---	---	---	---	---	---	---
Refuse	154,338	161,493	(7,155)	(1,987)	---	(9,142)	---	---	---	---	---	---	---	---
Sewer	2,056,585	1,967,585	89,000	23,219	---	112,219	---	---	---	---	283,943	---	---	---
Storm Drainage	471,251	198,447	272,804	(3,856)	---	268,948	---	---	---	---	240,000	---	---	---
Water	1,614,435	1,406,618	207,817	153,340	23,821	337,336	---	---	---	---	597,796	---	23,821	200,000
Total	**35,188,975**	**33,413,131**	**1,775,844**	**360,500**	**95,994**	**2,040,350**	**---**	**---**	**---**	**150,000**	**3,971,091**	**---**	**95,994**	**290,000**
Apple Valley														
Cemetery	123,197	41,472	81,725	(12,940)	---	68,785	---	---	---	---	155,373	---	---	---
Golf	1,167,654	1,481,210	(313,556)	(844)	19,405	(333,805)	---	---	---	---	314,044	218,015	19,405	72,254
Liquor	9,380,818	8,290,667	1,090,151	(53,245)	116,436	920,470	---	---	---	525,000	---	---	116,436	145,000
Sport Arena	643,855	746,354	(102,499)	119,018	10,158	6,361	121,000	---	---	---	13,846	---	10,158	110,000
Storm Drainage	1,505,136	989,295	515,841	53,356	62,792	506,405	---	---	---	139,439	244,615	---	62,792	230,000
Street Light Utility	449,885	444,106	5,779	(521)	---	5,258	---	---	---	---	---	---	---	---
Water and Sewer [3]	8,949,608	7,776,510	1,173,098	(227,875)	---	945,223	---	---	---	674,450	8,633,877	---	---	---
Total	**22,220,153**	**19,769,614**	**2,450,539**	**(123,051)**	**208,791**	**2,118,697**	**121,000**	**---**	**---**	**1,338,889**	**9,361,755**	**218,015**	**208,791**	**557,254**
Appleton														
Appleton Area Health Services [11][14][26][29]	10,782,481	10,803,997	(21,516)	20,801	135,162	(135,877)	---	---	---	---	175,577	138,108	135,162	275,781
Liquor	502,696	479,743	22,953	772	---	23,725	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water, Sewer, and Garbage [1]	486,790	823,495	(336,705)	11,639	10,429	(335,495)	---	---	---	1,106	---	---	10,429	72,000
Total	**11,771,967**	**12,107,235**	**(335,268)**	**33,212**	**145,591**	**(447,647)**	**---**	**---**	**---**	**1,106**	**175,577**	**138,108**	**145,591**	**347,781**
Arco														
Sewer	19,299	15,324	3,975	64	2,350	1,689	---	---	---	---	---	---	2,350	7,000
Water Utility	15,077	12,554	2,523	96	---	2,619	---	---	---	---	---	---	---	---
Total	**34,376**	**27,878**	**6,498**	**160**	**2,350**	**4,308**	**---**	**---**	**---**	**---**	**---**	**---**	**2,350**	**7,000**
Arden Hills														
Recycling	122,666	144,541	(21,875)	17,996	---	(3,879)	---	---	---	---	---	---	---	---
Sewer	1,798,889	1,560,796	238,093	510	---	238,603	---	---	156,585	96,870	842,455	---	---	---
Surface Water Management	639,747	453,727	186,020	(8,616)	---	177,404	---	---	---	65,499	360,216	---	---	---
Water	2,271,072	1,843,530	427,542	(14,557)	---	412,985	---	---	---	68,396	1,140,724	---	---	---
Total	**4,832,374**	**4,002,594**	**829,780**	**(4,667)**	**---**	**825,113**	**---**	**---**	**156,585**	**230,765**	**2,343,395**	**---**	**---**	**---**
Argyle														
Gas	344,742	214,315	130,427	---	---	130,427	---	---	---	85,354	---	---	---	---
Refuse	72,905	77,213	(4,308)	---	---	(4,308)	---	---	---	(5,000)	---	---	---	---
Wastewater	71,209	114,274	(43,065)	---	9,131	(52,196)	---	---	---	(62,353)	---	---	9,131	41,250
Water	113,857	106,108	7,749	---	5,512	2,237	---	---	---	(4,784)	---	---	5,512	26,750
Total	**602,713**	**511,910**	**90,803**	**---**	**14,643**	**76,160**	**---**	**---**	**---**	**13,217**	**---**	**---**	**14,643**	**68,000**
Arlington														
Electric	1,752,409	1,905,388	(152,979)	21,023	---	(131,956)	---	---	405	---	6,211	---	---	---
Sewer	665,855	390,209	275,646	19,318	62,063	232,901	---	---	---	(11,118)	129,941	67,635	62,063	355,517
Sibley Medical Center [14][29]	12,431,681	11,911,590	520,091	56,182	119,048	457,225	---	---	---	---	472,363	---	97,165	183,604
Storm Water Drainage	23,712	1,716	21,996	346	2,236	20,106	---	---	---	---	---	---	2,236	---

*Failed to meet reporting deadline.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	447,996	262,596	185,400	18,416	15,453	188,363	---	---	---	(32,159)	---	---	15,453	193,517
Total	**15,321,653**	**14,471,499**	**850,154**	**115,285**	**198,800**	**766,639**	**---**	**---**	**405**	**(43,277)**	**608,515**	**67,635**	**176,917**	**732,638**
Ashby														
Garbage [0]	69,958	70,647	(689)	37	---	(652)	---	---	---	---	---	---	---	---
Sewer [*]	158,863	112,386	46,477	118,231	3,030	161,678	---	118,139	---	(1,229)	210,590	1,014,000	3,030	1,010,000
Storm Sewer [0]	10,746	5,114	5,632	17	---	5,649	---	---	---	---	---	---	---	---
Water [0]	149,344	92,324	57,020	147	24,225	32,942	---	---	---	38,892	315	---	24,225	---
Total	**388,911**	**280,471**	**108,440**	**118,432**	**27,255**	**199,617**	**---**	**118,139**	**---**	**37,663**	**210,905**	**1,014,000**	**27,255**	**1,010,000**
Askov														
Sewer	64,061	163,992	(99,931)	45	22	(99,908)	---	---	---	(68,250)	---	---	22	3,755
Water	78,549	76,384	2,165	20	2,483	(298)	---	---	---	9,602	---	---	2,483	24,000
Total	**142,610**	**240,376**	**(97,766)**	**65**	**2,505**	**(100,206)**	**---**	**---**	**---**	**(58,648)**	**---**	**---**	**2,505**	**27,755**
Atwater														
Economic Development Authority [29]	5,775	12,319	(6,544)	---	---	(6,544)	---	---	---	---	---	---	---	---
Sewer	99,571	29,200	70,371	2,290	8,640	64,021	---	---	---	24,525	---	---	8,640	24,000
Water	148,607	105,127	43,480	3,645	15,645	31,480	---	---	---	29,975	11,750	---	15,645	45,000
Total	**253,953**	**146,646**	**107,307**	**5,935**	**24,285**	**88,957**	**---**	**---**	**---**	**54,500**	**11,750**	**---**	**24,285**	**69,000**
Audubon														
Liquor	489,951	506,299	(16,348)	1,222	9,524	(24,650)	---	---	---	5,803	5,279	232,000	2,978	235,784
Sewer	125,508	53,874	71,634	508	73,268	(1,126)	---	---	---	27,395	---	860,000	33,653	808,000
Water	88,482	74,498	13,984	787	---	14,771	---	---	---	13,000	---	---	---	---
Total	**703,941**	**634,671**	**69,270**	**2,517**	**82,792**	**(11,005)**	**---**	**---**	**---**	**46,198**	**5,279**	**1,092,000**	**36,631**	**1,043,784**
Aurora														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Irongate Apartments [10][21]	167,974	62,353	105,621	29	---	105,650	---	---	---	249,560	---	---	---	---
Sanitation	232,815	231,144	1,671	65	---	1,736	---	---	---	1,076	---	---	---	---
Wastewater	491,324	387,292	104,032	3,887	35,039	72,880	---	2,042	---	---	38,251	---	35,039	187,000
Water	196,904	221,329	(24,425)	121	---	(24,304)	---	---	---	8,916	12,214	---	---	---
Total	**1,089,017**	**902,118**	**186,899**	**4,102**	**35,039**	**155,962**	**---**	**2,042**	**---**	**259,552**	**50,465**	**---**	**35,039**	**187,000**
Austin														
Central Office Cost Care [14][29]	362,169	395,689	(33,520)	197,791	---	164,271	196,749	---	---	136,446	---	---	---	---
Courtyard/Chauncey [14][29]	1,583,595	935,126	648,469	(63,917)	409,142	175,410	---	46,841	---	---	---	1,830,000	409,142	2,605,000
Electric	32,741,207	32,968,740	(227,533)	333,621	217,558	(111,470)	---	---	---	---	3,589,119	---	635	---
Gas	17,401,568	17,132,929	268,639	22,517	255,348	35,808	---	---	---	---	899,373	---	---	---
MHFA and CHIP Programs [14][29]	14,242	38,550	(24,308)	22,287	26,363	(28,384)	---	21,600	---	(100,000)	---	35,000	---	---
Pickett Place [14][29]	389,928	763,459	(373,531)	74,479	---	(299,052)	---	73,854	---	---	20,539	---	---	---
Port Authority Component Unit [29]	550,371	252,821	297,550	376,116	253,764	419,902	25,480	---	30	---	166,676	---	253,764	1,045,000
Scattered Sites [14][29]	162,172	441,501	(279,329)	61,999	---	(217,330)	---	66,421	---	---	22,050	---	---	---
Section 8 Voucher Program [14][29]	6,131	680,219	(674,088)	609,390	---	(64,698)	---	609,390	---	(36,446)	---	---	---	---
Sewer	4,408,504	4,426,520	(18,016)	57,363	334,247	(294,900)	---	---	---	---	2,775,356	---	302,540	945,000
Storm Water Utility District	702,999	271,086	431,913	(15,169)	---	416,744	---	---	---	---	190,123	---	---	---
Twin Towers [14][29]	656,740	1,263,309	(606,569)	194,224	---	(412,345)	---	315,652	---	---	126,241	---	---	---
Waste Transfer Station	66,093	42,420	23,673	(8,164)	---	15,509	---	---	---	---	9,375	---	---	---
Water	3,705,645	3,600,217	105,428	2,158	102,603	4,983	---	---	---	---	2,911,291	---	257,795	305,000
Total	**62,751,364**	**63,212,586**	**(461,222)**	**1,864,695**	**1,599,025**	**(195,552)**	**222,229**	**1,133,758**	**30**	**---**	**10,710,143**	**1,865,000**	**1,223,876**	**4,900,000**
Avoca														
A and I Fund	18,982	16,602	2,380	---	---	2,380	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	260,973	238,096	22,877	3,293	463	25,707	---	---	---	19,200	3,425	---	---	---
Water and Sewer [3]	28,440	62,254	(33,814)	26,243	18,989	(26,560)	---	---	---	5,000	5,663	---	17,786	5,600
Total	**308,395**	**316,952**	**(8,557)**	**29,536**	**19,452**	**1,527**	**---**	**---**	**---**	**24,200**	**9,088**	**---**	**17,786**	**5,600**
Avon														
Sewer	218,604	544,956	(326,352)	129,528	305,219	(502,043)	---	---	---	---	15,906	---	164,584	126,940
Water	168,786	210,318	(41,532)	29,408	175,964	(188,088)	---	---	---	58,761	6,375	---	92,070	71,806
Total	**387,390**	**755,274**	**(367,884)**	**158,936**	**481,183**	**(690,131)**	**---**	**---**	**---**	**58,761**	**22,281**	**---**	**256,654**	**198,746**
Babbitt														
Public Utility [3]	601,080	489,704	111,376	39	22,688	88,727	---	---	---	1,500	47,426	---	22,688	85,388
Sanitation	94,466	102,359	(7,893)	---	---	(7,893)	---	---	---	---	---	---	---	---
Total	**695,546**	**592,063**	**103,483**	**39**	**22,688**	**80,834**	**---**	**---**	**---**	**1,500**	**47,426**	**---**	**22,688**	**85,388**
Backus														
Senior Townhomes	30,960	18,443	12,517	1	10,031	2,487	---	---	---	---	---	---	10,031	10,210
Sewer	78,411	76,378	2,033	426	591	1,868	---	---	---	---	---	---	591	---
Water	69,973	57,494	12,479	3,125	3,022	12,582	---	---	---	2,665	93,300	---	3,022	8,000
Total	**179,344**	**152,315**	**27,029**	**3,552**	**13,644**	**16,937**	**---**	**---**	**---**	**2,665**	**93,300**	**---**	**13,644**	**18,210**
Badger														
Refuse	42,451	35,528	6,923	---	---	6,923	---	---	---	---	---	---	---	---
Sewer	50,258	30,735	19,523	403	1,625	18,301	---	---	---	---	---	---	1,625	2,750
Water	52,452	43,142	9,310	8,539	6,806	11,043	---	---	---	---	---	---	6,806	22,250
Total	**145,161**	**109,405**	**35,756**	**8,942**	**8,431**	**36,267**	**---**	**---**	**---**	**---**	**---**	**---**	**8,431**	**25,000**
Bagley														
Liquor	1,108,874	1,062,150	46,724	2,836	32,505	17,055	---	---	---	---	849,629	897,131	32,505	5,403

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Public Utilities Commission [9][31]	4,054,211	3,874,251	179,960	41,977	119,672	102,265	---	---	---	22,609	133,709	143,800	83,858	774,528
Total	**5,163,085**	**4,936,401**	**226,684**	**44,813**	**152,177**	**119,320**	**---**	**---**	**---**	**22,609**	**983,338**	**1,040,931**	**116,363**	**779,931**
Balaton														
Garbage	44,040	43,622	418	494	---	912	---	---	---	---	1,205	---	---	---
Lakeview Senior Housing	239,639	242,855	(3,216)	800	---	(2,416)	---	---	---	---	---	---	---	---
Liquor	407,016	409,874	(2,858)	3,005	---	147	---	---	---	10,000	3,850	---	---	---
Nursing Home [14][29]	2,437,659	2,311,178	126,481	12,201	17,153	121,529	---	---	---	---	20,649	---	17,153	31,717
Sewer	96,431	67,403	29,028	1,887	---	30,915	---	---	---	---	116,296	---	---	---
Water	131,376	92,848	38,528	717	2,120	37,125	---	---	---	---	10,750	---	2,120	---
Total	**3,356,161**	**3,167,780**	**188,381**	**19,104**	**19,273**	**188,212**	**---**	**---**	**---**	**10,000**	**152,750**	**---**	**19,273**	**31,717**
Barnesville														
Ambulance	302,391	389,523	(87,132)	27,879	---	(59,253)	---	---	---	(44,350)	---	---	---	---
Broadband Internet	189,238	58,799	130,439	104	---	130,543	---	---	---	106,096	---	---	---	---
Cable T.V.	455,539	385,793	69,746	1,060	48,921	21,885	---	---	---	---	27,709	---	47,905	40,000
Electric	2,056,885	1,775,042	281,843	20,165	6,220	295,788	---	---	---	205,000	8,596	---	6,220	32,000
Liquor	390,833	381,611	9,222	2,243	---	11,465	---	---	---	6,000	---	---	---	---
Sanitation	183,359	184,723	(1,364)	31,698	---	30,334	---	---	---	15,000	---	---	---	---
Sewer	599,045	253,736	345,309	19,252	66,925	297,636	---	---	---	48,591	30,789	---	66,925	280,245
Storm Sewer	32,460	21,901	10,559	7	---	10,566	---	---	---	7,500	---	---	---	---
Telephone	941,814	664,971	276,843	355,990	10,257	622,576	---	---	2,319	294,404	111,690	---	9,331	48,000
Water	429,556	251,952	177,604	12,901	37,698	152,807	---	---	---	36,265	30,786	---	37,698	807,427
Total	**5,581,120**	**4,368,051**	**1,213,069**	**471,299**	**170,021**	**1,514,347**	**---**	**---**	**2,319**	**674,506**	**209,570**	**---**	**168,079**	**1,207,672**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Barnum														
Liquor	466,349	454,067	12,282	24,334	---	36,616	---	---	---	7,000	2,686	---	---	---
Sewer	112,498	73,444	39,054	165	15,635	23,584	---	---	---	---	239,559	---	15,635	30,000
Water	143,655	121,387	22,268	61,464	9,426	74,306	---	---	---	---	61,938	13,104	9,426	36,672
Total	**722,502**	**648,898**	**73,604**	**85,963**	**25,061**	**134,506**	**---**	**---**	**---**	**7,000**	**304,183**	**13,104**	**25,061**	**66,672**
Barrett														
Sewer	61,494	63,991	(2,497)	228	---	(2,269)	---	---	---	27,000	---	---	---	---
Water	99,164	100,707	(1,543)	19,463	56,675	(38,755)	---	---	---	(44,000)	---	---	56,675	90,190
Total	**160,658**	**164,698**	**(4,040)**	**19,691**	**56,675**	**(41,024)**	**---**	**---**	**---**	**(17,000)**	**---**	**---**	**56,675**	**90,190**
Barry														
Water and Sewer [3]	6,055	16,866	(10,811)	4,167	---	(6,644)	---	---	---	(8,000)	---	---	---	---
Total	**6,055**	**16,866**	**(10,811)**	**4,167**	**---**	**(6,644)**	**---**	**---**	**---**	**(8,000)**	**---**	**---**	**---**	**---**
Battle Lake														
Liquor	1,160,546	1,057,977	102,569	2,610	---	105,179	---	---	---	140,000	7,407	---	---	---
Sewer	215,920	149,542	66,378	14,888	13,212	68,054	---	---	---	---	---	---	12,745	117,000
Water	194,818	120,065	74,753	11,623	16,613	69,763	---	---	---	---	8,980	---	11,288	73,000
Total	**1,571,284**	**1,327,584**	**243,700**	**29,121**	**29,825**	**242,996**	**---**	**---**	**---**	**140,000**	**16,387**	**---**	**24,033**	**190,000**
Baudette														
Liquor	1,472,481	1,350,018	122,463	971	---	123,434	---	---	---	125,000	30,549	---	---	---
Public Utilities [4][6]	1,120,912	835,371	285,541	15,012	85,352	215,201	---	---	---	200,000	752,982	64,116	85,352	204,682
Total	**2,593,393**	**2,185,389**	**408,004**	**15,983**	**85,352**	**338,635**	**---**	**---**	**---**	**325,000**	**783,531**	**64,116**	**85,352**	**204,682**
Baxter														
Sewer	1,168,545	1,731,740	(563,195)	581,001	---	17,806	---	---	---	80,751	118,408	---	---	---
Storm Water	316,202	322,326	(6,124)	(18)	---	(6,142)	---	---	---	10,200	30,696	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	1,260,211	1,510,844	(250,633)	607,750	457,480	(100,363)	---	---	---	(281,982)	8,195	6,135,163	457,480	475,000
Total	**2,744,958**	**3,564,910**	**(819,952)**	**1,188,733**	**457,480**	**(88,699)**	**---**	**---**	**---**	**(191,031)**	**157,299**	**6,135,163**	**457,480**	**475,000**
Bayport														
Sewer	631,239	590,973	40,266	97,620	78,511	59,375	---	---	73,570	81,475	91,643	---	---	---
Water	451,293	533,532	(82,239)	83,952	107,003	(105,290)	---	---	9,002	6,475	61,945	---	---	---
Total	**1,082,532**	**1,124,505**	**(41,973)**	**181,572**	**185,514**	**(45,915)**	**---**	**---**	**82,572**	**87,950**	**153,588**	**---**	**---**	**---**
Beardsley														
Garbage	23,454	20,575	2,879	---	---	2,879	---	---	---	---	---	---	---	---
Sewer	15,367	15,937	(570)	7,139	---	6,569	---	---	---	---	---	---	---	---
Water	22,979	33,302	(10,323)	7,235	1,274	(4,362)	---	---	---	---	---	---	1,274	5,000
Total	**61,800**	**69,814**	**(8,014)**	**14,374**	**1,274**	**5,086**	**---**	**---**	**---**	**---**	**---**	**---**	**1,274**	**5,000**
Beaver Bay														
Liquor	399,975	410,808	(10,833)	1,965	---	(8,868)	---	---	---	---	63,012	---	---	---
Sewer	91,254	177,141	(85,887)	47,505	1,878	(40,260)	17,669	---	29,836	---	---	---	1,878	13,000
Water	150,830	88,233	62,597	---	11,188	51,409	---	---	---	---	---	---	11,188	63,000
Total	**642,059**	**676,182**	**(34,123)**	**49,470**	**13,066**	**2,281**	**17,669**	**---**	**29,836**	**---**	**63,012**	**---**	**13,066**	**76,000**
Beaver Creek														
Refuse [0]	20,862	19,998	864	---	---	864	---	---	---	---	---	---	---	---
Sewer [0]	49,921	12,794	37,127	---	674	36,453	---	---	---	---	---	---	674	6,564
Water [0]	31,607	34,138	(2,531)	282	---	(2,249)	---	---	---	---	---	---	---	---
Total	**102,390**	**66,930**	**35,460**	**282**	**674**	**35,068**	**---**	**---**	**---**	**---**	**---**	**---**	**674**	**6,564**
Becker														
Golf	828,710	1,110,873	(282,163)	(804)	17,047	(300,014)	---	---	---	(359,113)	371,409	151,864	13,183	76,686
Sewer	1,446,421	1,792,663	(346,242)	1,721,983	369,355	1,006,386	1,664,850	---	---	(1,264,993)	48,798	---	369,355	1,340,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	533,497	524,675	8,822	(16,652)	9,543	(17,373)	---	---	---	(599,330)	145,504	---	9,543	85,000
Total	**2,808,628**	**3,428,211**	**(619,583)**	**1,704,527**	**395,945**	**688,999**	**1,664,850**	**---**	**---**	**(2,223,436)**	**565,711**	**151,864**	**392,081**	**1,501,686**
Bejou														
Sewer [0]	5,817	6,309	(492)	---	---	(492)	---	---	---	---	---	---	---	---
Water [0]	19,532	4,826	14,706	---	---	14,706	---	---	---	---	---	---	---	---
Water Project [0]	---	257	(257)	55,346	6,646	48,443	---	55,346	---	---	---	---	6,646	3,175
Total	**25,349**	**11,392**	**13,957**	**55,346**	**6,646**	**62,657**	**---**	**55,346**	**---**	**---**	**---**	**---**	**6,646**	**3,175**
Belgrade														
Economic Development Authority - Housing	105,552	91,255	14,297	666	14,610	353	---	---	---	---	---	---	14,610	50,000
Sewer	112,126	142,343	(30,217)	6,797	---	(23,420)	---	---	---	---	551,763	551,866	---	---
Water	102,847	158,681	(55,834)	---	4,222	(60,056)	---	---	---	---	---	12,176	4,222	21,000
Total	**320,525**	**392,279**	**(71,754)**	**7,463**	**18,832**	**(83,123)**	**---**	**---**	**---**	**---**	**551,763**	**564,042**	**18,832**	**71,000**
Belle Plaine														
Sewer	1,109,117	1,102,634	6,483	71,855	172,658	(94,320)	---	---	---	30,372	---	---	172,658	725,110
Water	799,681	934,655	(134,974)	64,381	274,840	(345,433)	---	---	---	38,498	---	---	274,840	280,000
Total	**1,908,798**	**2,037,289**	**(128,491)**	**136,236**	**447,498**	**(439,753)**	**---**	**---**	**---**	**68,870**	**---**	**---**	**447,498**	**1,005,110**
Bellechester														
Sewer [0]	21,413	15,249	6,164	---	1,935	4,229	---	---	---	---	---	---	1,935	3,000
Water [0]	38,850	24,528	14,322	5,232	3,937	15,617	---	---	---	---	---	---	3,937	5,000
Total	**60,263**	**39,777**	**20,486**	**5,232**	**5,872**	**19,846**	**---**	**---**	**---**	**---**	**---**	**---**	**5,872**	**8,000**
Bellingham														
Sewer [0]	34,843	25,387	9,456	11	---	9,467	---	---	---	9,455	---	---	---	---
Water [0]	38,906	34,365	4,541	---	---	4,541	---	---	---	---	---	---	---	---
Total	**73,749**	**59,752**	**13,997**	**11**	**---**	**14,008**	**---**	**---**	**---**	**9,455**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Beltrami														
Water and Garbage [0][2]	12,115	14,529	(2,414)	8,164	---	5,750	8,082	---	---	---	---	---	---	---
Total	**12,115**	**14,529**	**(2,414)**	**8,164**	**---**	**5,750**	**8,082**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Belview														
Parkview Home and Parkwood Apartments [29][99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer and Garbage	66,598	52,830	13,768	1,523	---	15,291	---	---	---	36,430	---	---	---	---
Village Park Townhomes	25,935	18,124	7,811	---	10,823	(3,012)	---	---	---	---	---	---	10,823	8,561
Water	45,151	22,275	22,876	3,023	---	25,899	---	---	---	---	---	---	---	---
Total	**137,684**	**93,229**	**44,455**	**4,546**	**10,823**	**38,178**	**---**	**---**	**---**	**36,430**	**---**	**---**	**10,823**	**8,561**
Bemidji														
Liquor	5,340,120	4,520,664	819,456	11,978	---	831,434	---	---	1,937	400,758	7,667	---	---	---
Refuse	391,796	185,855	205,941	5,605	---	211,546	---	---	370	103,756	241,336	---	---	---
Sanford Center	2,678,460	5,282,496	(2,604,036)	3,715,496	3,343,956	(2,232,496)	2,319,929	---	9,025	631,093	123,450	---	3,343,956	---
Sewer	2,617,753	2,277,600	340,153	76,387	178,138	238,402	---	---	1,839	162,688	704,448	---	178,138	422,500
Storm Water	1,191,669	232,551	959,118	8,896	---	968,014	---	---	---	915,432	---	---	---	---
Water	1,862,275	993,028	869,247	54,343	178,138	745,452	---	---	1,308	243,418	1,307,034	---	178,138	422,500
Total	**14,082,073**	**13,492,194**	**589,879**	**3,872,705**	**3,700,232**	**762,352**	**2,319,929**	**---**	**14,479**	**2,457,145**	**2,383,935**	**---**	**3,700,232**	**845,000**
Benson														
Electric	4,375,016	3,967,917	407,099	(59,034)	162,851	185,214	---	---	---	98,344	477,568	---	162,851	275,000
Garbage Collection	166,860	159,251	7,609	2,120	---	9,729	---	---	---	---	---	---	---	---
Liquor	1,140,845	1,054,069	86,776	21,314	---	108,090	---	---	---	60,000	---	---	---	---
Sewer	746,748	770,433	(23,685)	3,674	66,015	(86,026)	---	---	---	23,525	20,663	---	65,841	256,000
Water	593,509	534,982	58,527	10,867	62,369	7,025	---	---	---	31,859	82,810	35,174	62,118	246,000
Total	**7,022,978**	**6,486,652**	**536,326**	**(21,059)**	**291,235**	**224,032**	**---**	**---**	**---**	**213,728**	**581,041**	**35,174**	**290,810**	**777,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Bertha														
Ambulance	79,327	123,002	(43,675)	6,944	---	(36,731)	1,590	---	---	---	6,291	---	---	---
Sewer	97,342	122,598	(25,256)	457	13,434	(38,233)	---	---	---	---	---	---	13,434	---
Water	52,092	71,186	(19,094)	69,676	13,983	36,599	---	---	---	---	---	---	13,983	---
Total	**228,761**	**316,786**	**(88,025)**	**77,077**	**27,417**	**(38,365)**	**1,590**	**---**	**---**	**---**	**6,291**	**---**	**27,417**	**---**
Bethel														
Sewer	72,525	115,177	(42,652)	52,619	32,298	(22,331)	---	---	---	(330,000)	---	---	32,298	358,000
Total	**72,525**	**115,177**	**(42,652)**	**52,619**	**32,298**	**(22,331)**	**---**	**---**	**---**	**(330,000)**	**---**	**---**	**32,298**	**358,000**
Big Falls														
Liquor	337,430	328,751	8,679	618	---	9,297	---	---	---	9,600	16,940	---	---	---
Sewer	56,706	34,388	22,318	459	29,296	(6,519)	---	---	---	---	---	---	29,296	11,500
Water	31,768	28,779	2,989	16	---	3,005	---	---	---	---	---	---	---	---
Total	**425,904**	**391,918**	**33,986**	**1,093**	**29,296**	**5,783**	**---**	**---**	**---**	**9,600**	**16,940**	**---**	**29,296**	**11,500**
Big Lake														
Liquor	3,544,136	3,101,766	442,370	5,505	51,238	396,637	---	---	---	260,000	---	---	51,238	54,503
Sanitary Sewer	1,403,096	1,348,633	54,463	344,428	621,361	(222,470)	---	---	---	(6,217)	137,151	60,303	621,361	782,933
Storm Sewer	214,517	361,395	(146,878)	939	5,519	(151,458)	---	---	---	10,241	---	---	5,519	---
Water	1,783,310	1,500,444	282,866	171,013	324,773	129,106	---	---	---	---	13,818	---	324,773	561,067
Total	**6,945,059**	**6,312,238**	**632,821**	**521,885**	**1,002,891**	**151,815**	**---**	**---**	**---**	**264,024**	**150,969**	**60,303**	**1,002,891**	**1,398,503**
Bigelow														
Electric	171,950	135,304	36,646	70,472	68,870	38,248	---	68,870	---	---	---	---	---	---
Sewer	68,953	109,356	(40,403)	4,042	32,426	(68,787)	3,421	---	---	---	---	---	32,426	9,200
Water	22,322	40,963	(18,641)	15,721	---	(2,920)	14,447	---	---	---	---	---	---	---
Total	**263,225**	**285,623**	**(22,398)**	**90,235**	**101,296**	**(33,459)**	**17,868**	**68,870**	**---**	**---**	**---**	**---**	**32,426**	**9,200**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Bigfork														
Sewer	91,344	81,770	9,574	7,054	1,667	14,961	2,959	---	---	---	---	---	1,667	4,000
Water	98,306	82,211	16,095	359,105	39,030	336,170	---	---	351,307	---	696,038	858,000	38,929	118,000
Total	**189,650**	**163,981**	**25,669**	**366,159**	**40,697**	**351,131**	**2,959**	**---**	**351,307**	**---**	**696,038**	**858,000**	**40,596**	**122,000**
Bingham Lake														
Sewer	19,784	56,709	(36,925)	32	---	(36,893)	---	---	---	(9,521)	---	---	---	---
Water	55,657	46,154	9,503	---	---	9,503	---	---	---	(7,995)	21,618	---	---	---
Total	**75,441**	**102,863**	**(27,422)**	**32**	**---**	**(27,390)**	**---**	**---**	**---**	**(17,516)**	**21,618**	**---**	**---**	**---**
Birchwood														
Sewer [0]	87,224	71,405	15,819	10	---	15,829	---	---	---	90,000	---	---	---	---
Sewer Infrastructure [0]	---	---	---	---	---	---	---	---	---	(30,000)	---	---	---	---
Water [0]	63,566	72,186	(8,620)	486	---	(8,134)	---	---	---	---	---	---	---	---
Total	**150,790**	**143,591**	**7,199**	**496**	**---**	**7,695**	**---**	**---**	**---**	**60,000**	**---**	**---**	**---**	**---**
Bird Island														
Economic Development [0][29]	55,345	38,908	16,437	30,263	29,769	16,931	30,257	---	---	---	---	---	8,666	17,843
Sewer	179,964	228,459	(48,495)	185,366	63,618	73,253	---	---	---	---	3,569	561,001	51,709	819,993
Storm Sewer	29,964	24,795	5,169	575	57,752	(52,008)	---	---	---	(30,100)	---	1,098,426	34,510	1,137,187
Water	283,548	233,969	49,579	9,879	210,083	(150,625)	---	---	---	---	3,569	3,971,391	126,052	4,116,509
Total	**548,821**	**526,131**	**22,690**	**226,083**	**361,222**	**(112,449)**	**30,257**	**---**	**---**	**(30,100)**	**7,138**	**5,630,818**	**220,937**	**6,091,532**
Biscay														
Liquor Store [0][32]	---	---	---	---	---	---	---	---	---	24,282	---	---	---	56,123
Water [0]	9,549	5,666	3,883	---	---	3,883	---	---	---	---	---	---	---	---
Total	**9,549**	**5,666**	**3,883**	**---**	**---**	**3,883**	**---**	**---**	**---**	**24,282**	**---**	**---**	**---**	**56,123**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Biwabik														
Ambulance	127,652	101,775	25,877	---	---	25,877	---	---	---	4,085	---	---	---	---
Electric Utilities	719,000	583,238	135,762	6,902	4,402	138,262	---	---	---	190,823	143,752	---	4,402	46,040
Sewer	167,416	205,099	(37,683)	916	---	(36,767)	---	---	---	355,004	---	---	---	---
Solid Waste Management	151,078	148,842	2,236	---	---	2,236	---	---	---	---	---	---	---	---
Water Utilities	220,441	384,763	(164,322)	3,381	1,135	(162,076)	---	---	---	(583,013)	11,345	---	1,135	16,000
Total	**1,385,587**	**1,423,717**	**(38,130)**	**11,199**	**5,537**	**(32,468)**	**---**	**---**	**---**	**(33,101)**	**155,097**	**---**	**5,537**	**62,040**
Blackduck														
Golf Course	117,434	119,526	(2,092)	---	1,206	(3,298)	---	---	---	---	---	---	1,206	63,048
Liquor	850,312	783,202	67,110	6,419	---	73,529	---	---	---	20,000	22,292	---	---	---
Sewer	135,143	176,364	(41,221)	---	---	(41,221)	---	---	---	7,964	---	---	---	---
Water	197,211	196,768	443	787	22,743	(21,513)	---	---	---	(7,964)	---	---	22,743	14,000
Total	**1,300,100**	**1,275,860**	**24,240**	**7,206**	**23,949**	**7,497**	**---**	**---**	**---**	**20,000**	**22,292**	**---**	**23,949**	**77,048**
Blaine														
Blaine Courts - Senior Housing	444,443	572,898	(128,455)	(9,938)	---	(138,393)	---	---	---	---	105,207	---	---	---
Cloverleaf Courts - Senior Housing	1,003,191	879,741	123,450	(3,294)	---	120,156	---	---	---	301,381	74,209	---	---	---
Refuse	2,781,466	3,019,588	(238,122)	165,290	---	(72,832)	---	---	---	---	---	---	---	---
Sewer	4,712,081	5,001,400	(289,319)	(78,474)	---	(367,793)	---	---	---	28,984	1,140,714	---	---	---
Storm Drainage	1,037,485	984,247	53,238	(8,820)	---	44,418	---	---	---	---	212,392	---	---	---
Water	4,538,199	3,783,793	754,406	(114,457)	173,226	466,723	---	---	---	69,691	544,600	---	173,226	360,000
Total	**14,516,865**	**14,241,667**	**275,198**	**(49,693)**	**173,226**	**52,279**	**---**	**---**	**---**	**400,056**	**2,077,122**	**---**	**173,226**	**360,000**
Blomkest														
Sewer [0]	87,088	75,185	11,903	30	---	11,933	---	---	---	---	---	---	---	10,558

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	14,162	14,668	(506)	8	---	(498)	---	---	---	---	---	---	---	---
Total	**101,250**	**89,853**	**11,397**	**38**	**---**	**11,435**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**10,558**
Blooming Prairie														
Ambulance	116,420	98,681	17,739	5,177	---	22,916	---	---	1,650	---	89,390	---	---	---
Cemetery	680	293	387	19	---	406	---	---	---	---	---	---	---	---
Economic Development Authority	---	25,753	(25,753)	7,577	1,263	(19,439)	---	---	---	(34,000)	30,000	---	1,263	9,131
Light and Power Utility [29]	2,915,557	2,798,884	116,673	17,448	41,758	92,363	---	---	---	---	415,737	75,849	41,758	144,841
Sewer Utility	447,252	506,221	(58,969)	23,975	9,188	(44,182)	---	---	---	---	12,083	---	9,188	11,955
Storm Sewer	22,224	57,806	(35,582)	76,751	20,599	20,570	68,706	---	---	---	---	---	20,599	100,810
Water Utility [29]	253,146	209,366	43,780	(1,024)	11,409	31,347	13,552	31,347	---	---	---	---	11,409	48,211
Total	**3,755,279**	**3,697,004**	**58,275**	**129,923**	**84,217**	**103,981**	**82,258**	**31,347**	**1,650**	**(34,000)**	**547,210**	**75,849**	**84,217**	**314,948**
Bloomington														
Motor Vehicle	613,627	623,713	(10,086)	(355)	---	(10,441)	---	---	---	---	---	---	---	---
Police Contractual	668,741	620,702	48,039	---	---	48,039	---	---	---	48,039	---	---	---	---
Property Management [29]	194,647	211,611	(16,964)	19,406	---	2,442	19,406	---	---	---	---	---	---	---
Public Housing Management [29]	282,081	273,184	8,897	---	---	8,897	---	---	---	---	---	---	---	---
Recreation Facilities	3,411,894	5,400,202	(1,988,308)	1,631,424	599	(357,483)	1,252,489	---	---	(396,538)	774,070	---	599	150,000
Recycling	855,350	1,227,066	(371,716)	251,661	---	(120,055)	36,073	---	---	(249,996)	---	---	---	---
Storm Water	4,736,150	3,219,208	1,516,942	11,401	---	1,528,343	---	---	---	24,996	2,617,576	---	---	---
Water and Sewer [3]	20,566,497	22,737,924	(2,171,427)	98,536	---	(2,072,891)	78,235	---	---	384,030	698,996	---	---	---
Total	**31,328,987**	**34,313,610**	**(2,984,623)**	**2,012,073**	**599**	**(973,149)**	**1,386,203**	**---**	**---**	**(189,469)**	**4,090,642**	**---**	**599**	**150,000**
Blue Earth														
Electric [29]	5,785,520	5,673,715	111,805	31,990	49,612	94,183	---	---	---	---	685,059	426,600	13,736	201,009

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Fitness Center	145,184	91,234	53,950	439	---	54,389	---	---	---	---	7,005	---	---	---
Liquor	1,479,806	1,366,667	113,139	1,124	3,769	110,494	---	---	---	7,725	5,288	---	---	---
Sewer	1,028,468	864,505	163,963	7,360	103,113	68,210	---	---	---	(77,683)	451,892	471,263	95,163	472,000
Water [29]	702,528	631,757	70,771	8,633	65,914	13,490	---	---	---	---	1,247,270	873,750	59,383	199,555
Total	**9,141,506**	**8,627,878**	**513,628**	**49,546**	**222,408**	**340,766**	**---**	**---**	**---**	**(69,958)**	**2,396,514**	**1,771,613**	**168,282**	**872,564**
Bluffton														
Economic Development Authority [29]	54,856	33,652	21,204	6	20,126	1,084	---	---	---	---	---	---	20,126	21,148
Sewer	19,180	24,607	(5,427)	2,344	400	(3,483)	---	---	---	(2,000)	---	---	400	---
Total	**74,036**	**58,259**	**15,777**	**2,350**	**20,526**	**(2,399)**	**---**	**---**	**---**	**(2,000)**	**---**	**---**	**20,526**	**21,148**
Bock														
Sewer [0]	25,560	22,266	3,294	---	1,044	2,250	---	---	---	---	---	---	1,044	400
Water [0]	17,564	6,596	10,968	---	8,964	2,004	---	---	---	---	---	---	8,964	3,700
Total	**43,124**	**28,862**	**14,262**	**---**	**10,008**	**4,254**	**---**	**---**	**---**	**---**	**---**	**---**	**10,008**	**4,100**
Borup														
Water, Sewer, and Refuse [0][1]	20,225	10,953	9,272	---	---	9,272	---	---	---	---	---	---	---	---
Total	**20,225**	**10,953**	**9,272**	**---**	**---**	**9,272**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bovey														
Refuse [0]	65,842	60,168	5,674	226	---	5,900	---	---	---	---	---	---	---	---
Sewer [0]	135,056	123,997	11,059	428	---	11,487	---	---	---	34,146	---	---	---	---
Water [0]	63,739	73,902	(10,163)	9,735	---	(428)	---	---	---	193,590	---	---	---	---
Total	**264,637**	**258,067**	**6,570**	**10,389**	**---**	**16,959**	**---**	**---**	**---**	**227,736**	**---**	**---**	**---**	**---**
Bowlus														
Garbage [0]	22,568	23,906	(1,338)	1,480	---	142	---	---	---	---	---	---	---	---
Sewer [0]	18,768	33,749	(14,981)	31	---	(14,950)	---	---	---	(26,840)	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	20,569	13,976	6,593	---	---	6,593	---	---	---	---	---	---	---	---
Total	**61,905**	**71,631**	**(9,726)**	**1,511**	**---**	**(8,215)**	**---**	**---**	**---**	**(26,840)**	**---**	**---**	**---**	**---**
Boyd														
Cable T.V.	8,310	11,065	(2,755)	88	103	(2,770)	---	---	---	---	---	---	---	---
Liquor	373,205	342,423	30,782	15,329	1,748	44,363	---	---	---	---	9,192	---	---	---
Sewer	35,720	52,948	(17,228)	8,544	5,342	(14,026)	8,500	---	---	---	---	---	5,342	2,000
Water	48,584	39,433	9,151	9,455	32,748	(14,142)	8,500	---	---	---	---	---	32,748	10,000
Total	**465,819**	**445,869**	**19,950**	**33,416**	**39,941**	**13,425**	**17,000**	**---**	**---**	**---**	**9,192**	**---**	**38,090**	**12,000**
Braham														
Liquor	1,266,625	1,226,815	39,810	88,611	82,630	45,791	---	---	---	30,000	---	---	---	---
Sewer	317,214	349,984	(32,770)	50,653	15,560	2,323	---	---	---	---	71,232	---	15,560	13,000
Water	273,335	188,540	84,795	41,072	21,740	104,127	---	---	---	---	55,445	---	21,740	124,089
Total	**1,857,174**	**1,765,339**	**91,835**	**180,336**	**119,930**	**152,241**	**---**	**---**	**---**	**30,000**	**126,677**	**---**	**37,300**	**137,089**
Brainerd														
Housing Choice Vouchers Fund [29]	9,384	1,472,575	(1,463,191)	1,377,213	---	(85,978)	---	1,377,213	---	---	---	---	---	---
Public Housing Fund [29]	734,115	1,268,890	(534,775)	338,040	9,468	(206,203)	---	338,364	---	---	116,964	---	4,468	25,039
Public Utilities Commission [4][6][29]	21,742,486	21,725,539	16,947	1,163,910	1,763,908	(583,051)	---	162,428	---	---	2,652,901	---	1,090,384	1,990,000
Trail Ridge II [29]	141,735	126,948	14,787	187	11,000	3,974	---	---	---	---	---	---	8,593	21,684
Total	**22,627,720**	**24,593,952**	**(1,966,232)**	**2,879,350**	**1,784,376**	**(871,258)**	**---**	**1,878,005**	**---**	**---**	**2,769,865**	**---**	**1,103,445**	**2,036,723**
Brandon														
Economic Development Authority [0]	---	2,218	(2,218)	6	---	(2,212)	---	---	---	---	---	---	---	---
Liquor [0]	488,628	459,807	28,821	1,169	---	29,990	---	---	---	10,000	---	---	---	---
Sewer	108,850	101,490	7,360	597	20,048	(12,091)	---	---	---	78,403	49,477	---	20,048	30,000

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**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	94,249	204,515	(110,266)	12,477	39,783	(137,572)	---	---	---	---	213,552	1,685,000	39,783	1,685,000
Total	**691,727**	**768,030**	**(76,303)**	**14,249**	**59,831**	**(121,885)**	**---**	**---**	**---**	**88,403**	**263,029**	**1,685,000**	**59,831**	**1,715,000**
Breckenridge														
Electric	3,158,872	2,819,028	339,844	148,455	---	488,299	---	---	---	225,000	169,465	---	---	---
Sewer	402,641	240,044	162,597	7,192	38,546	131,243	---	---	---	---	12,537	---	38,546	151,000
Storm Sewer	109,201	63,587	45,614	1,083	---	46,697	---	---	---	---	---	---	---	---
Water	659,626	805,231	(145,605)	62,088	---	(83,517)	---	---	---	---	163,218	---	---	---
Total	**4,330,340**	**3,927,890**	**402,450**	**218,818**	**38,546**	**582,722**	**---**	**---**	**---**	**225,000**	**345,220**	**---**	**38,546**	**151,000**
Breezy Point														
Sewer [0]	369,426	223,308	146,118	109,900	---	256,018	---	---	---	28,699	11,570	---	---	---
Total	**369,426**	**223,308**	**146,118**	**109,900**	**---**	**256,018**	**---**	**---**	**---**	**28,699**	**11,570**	**---**	**---**	**---**
Brewster														
Electric	439,363	449,223	(9,860)	419	4,234	(13,675)	---	---	---	---	2,334	---	3,622	20,000
Housing and Redevelopment Authority	12,386	9,585	2,801	40	2,240	601	---	---	---	(884)	---	---	2,240	5,167
Sewer	154,657	83,855	70,802	1,238	---	72,040	---	---	---	50,000	33,706	---	---	---
Water	79,627	127,434	(47,807)	139	---	(47,668)	---	---	---	---	56,284	---	---	---
Total	**686,033**	**670,097**	**15,936**	**1,836**	**6,474**	**11,298**	**---**	**---**	**---**	**49,116**	**92,324**	**---**	**5,862**	**25,167**
Bricelyn														
Sewer	70,952	84,567	(13,615)	149,544	27,150	108,779	---	147,413	---	---	67,703	---	18,850	---
Swimming Pool	16,693	41,107	(24,414)	---	---	(24,414)	---	---	---	(22,000)	---	---	---	---
Water	39,354	30,096	9,258	---	---	9,258	---	---	---	---	20,600	---	---	---
Total	**126,999**	**155,770**	**(28,771)**	**149,544**	**27,150**	**93,623**	**---**	**147,413**	**---**	**(22,000)**	**88,303**	**---**	**18,850**	**---**

*Failed to meet reporting deadline.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Brook Park														
Municipal Water [0]	21,632	21,266	366	---	1,972	(1,606)	---	---	---	(113)	---	---	1,972	31,000
Total	**21,632**	**21,266**	**366**	**---**	**1,972**	**(1,606)**	**---**	**---**	**---**	**(113)**	**---**	**---**	**1,972**	**31,000**
Brooklyn Center														
Earle Brown Heritage Center	4,271,578	4,831,285	(559,707)	20,508	---	(539,199)	---	---	---	---	123,284	---	---	---
Golf Course	167,280	264,259	(96,979)	375	---	(96,604)	---	---	---	---	---	---	---	---
Liquor	6,063,231	5,673,973	389,258	5,380	---	394,638	---	---	---	200,000	67,896	---	---	---
Recycling	297,870	289,043	8,827	34	---	8,861	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,675,936	3,368,520	307,416	8,051	19,941	295,526	---	13,194	---	---	1,084,108	---	19,941	33,750
Storm Drainage Utility	1,621,912	1,556,358	65,554	(8,069)	---	57,485	---	---	---	---	866,320	---	---	---
Street Light Utility	417,470	257,079	160,391	(526)	---	159,865	---	---	---	---	188,116	---	---	---
Water Utility	2,275,767	1,966,957	308,810	74,931	60,247	323,494	---	39,581	---	---	841,992	---	60,247	101,250
Total	**18,791,044**	**18,207,474**	**583,570**	**100,684**	**80,188**	**604,066**	**---**	**52,775**	**---**	**200,000**	**3,171,716**	**---**	**80,188**	**135,000**
Brooklyn Park														
Public Utilities [3][27]	14,377,906	12,650,422	1,727,484	(260,087)	781,303	686,094	---	---	---	1,028,872	680,631	---	781,303	725,000
Recreation	1,893,269	2,251,684	(358,415)	3,814	---	(354,601)	---	---	---	---	89,038	---	---	---
Storm Sewer Utility	1,215,554	1,823,351	(607,797)	(22,230)	---	(630,027)	---	---	---	1,448	---	---	---	---
Street and Signal Light Utility	1,172,869	1,176,038	(3,169)	(22,664)	---	(25,833)	---	---	---	---	---	---	---	---
Total	**18,659,598**	**17,901,495**	**758,103**	**(301,167)**	**781,303**	**(324,367)**	**---**	**---**	**---**	**1,030,320**	**769,669**	**---**	**781,303**	**725,000**
Brooten														
Utility	266,292	270,647	(4,355)	37	21,324	(25,642)	---	---	---	---	---	---	21,324	115,000
Total	**266,292**	**270,647**	**(4,355)**	**37**	**21,324**	**(25,642)**	**---**	**---**	**---**	**---**	**---**	**---**	**21,324**	**115,000**
Browerville														
Ambulance	152,598	107,887	44,711	5,140	---	49,851	---	---	---	22,025	134,074	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	460,887	454,941	5,946	6,731	---	12,677	---	---	---	9,000	---	---	---	---
Refuse	46,337	43,750	2,587	1,119	---	3,706	---	---	---	---	---	---	---	---
Sewer	313,209	278,519	34,690	31,326	46,898	19,118	---	---	---	341,798	8,961	---	46,898	74,743
Storm Water Utility	22,539	23,110	(571)	20,397	19,865	(39)	---	---	---	9,161	---	---	19,865	31,886
Water	287,980	199,188	88,792	18,904	15,630	92,066	---	---	---	76,670	8,961	---	15,630	63,457
Total	**1,283,550**	**1,107,395**	**176,155**	**83,617**	**82,393**	**177,379**	**---**	**---**	**---**	**458,654**	**151,996**	**---**	**82,393**	**170,086**
Browns Valley														
Liquor	171,428	168,478	2,950	2,351	---	5,301	---	---	---	---	18,571	---	---	---
Refuse [0]	71,654	50,445	21,209	---	515	20,694	---	---	---	---	100	---	515	4,619
Wastewater	104,501	89,496	15,005	170,335	26,100	159,240	40,937	---	---	---	---	---	17,601	---
Water [0]	66,869	56,841	10,028	5,415	103	15,340	---	---	---	---	11,455	---	103	924
Total	**414,452**	**365,260**	**49,192**	**178,101**	**26,718**	**200,575**	**40,937**	**---**	**---**	**---**	**30,126**	**---**	**18,219**	**5,543**
Brownsdale														
Water and Sewer [*][3]	113,553	97,981	15,572	---	1,923	13,649	---	---	---	61,016	---	---	1,923	12,000
Total	**113,553**	**97,981**	**15,572**	**---**	**1,923**	**13,649**	**---**	**---**	**---**	**61,016**	**---**	**---**	**1,923**	**12,000**
Brownsville														
Recycle Collections Fund [0]	32,946	31,544	1,402	---	---	1,402	---	---	---	---	---	---	---	---
Sewer Capital [0]	63,737	---	63,737	661	35,751	28,647	---	---	---	(2,880)	---	---	35,751	25,000
Sewer Operations [0]	45,193	51,565	(6,372)	---	---	(6,372)	---	---	---	(2,304)	---	---	---	---
Total	**141,876**	**83,109**	**58,767**	**661**	**35,751**	**23,677**	**---**	**---**	**---**	**(5,184)**	**---**	**---**	**35,751**	**25,000**
Brownton														
Electric	554,622	481,455	73,167	594	11,895	61,866	---	---	---	4,000	---	---	11,895	29,000
Natural Gas	115,428	84,638	30,790	4,560	92,281	(56,931)	---	---	---	---	1,363,165	1,839,743	92,281	---
Sewer	161,128	167,182	(6,054)	390	7,146	(12,810)	---	---	---	7,000	---	---	7,146	37,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	83,468	82,940	528	6,741	2,325	4,944	---	---	2,948	9,000	4,996	---	2,325	11,000
Total	**914,646**	**816,215**	**98,431**	**12,285**	**113,647**	**(2,931)**	**---**	**---**	**2,948**	**20,000**	**1,368,161**	**1,839,743**	**113,647**	**77,000**
Buckman														
Water [0]	12,203	2,700	9,503	---	---	9,503	---	---	---	---	---	---	---	---
Total	**12,203**	**2,700**	**9,503**	**---**	**---**	**9,503**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Buffalo														
Electric	12,573,027	10,835,172	1,737,855	55,654	180,134	1,613,375	---	---	---	950,000	925,173	1,527,962	180,134	1,038,352
Liquor	4,457,401	3,975,673	481,728	159,053	37,029	603,752	112,627	---	---	550,000	51,078	---	37,029	83,539
Water and Sewer [3]	4,369,048	4,043,682	325,366	462,457	2,787,897	(2,000,074)	176,472	---	---	---	1,469,615	3,293,889	2,787,897	4,559,575
Wild Marsh Golf Course	587,027	1,000,887	(413,860)	(3,763)	174,939	(592,562)	---	---	---	---	36,216	---	174,939	21,428
Total	**21,986,503**	**19,855,414**	**2,131,089**	**673,401**	**3,179,999**	**(375,509)**	**289,099**	**---**	**---**	**1,500,000**	**2,482,082**	**4,821,851**	**3,179,999**	**5,702,894**
Buffalo Lake														
Ambulance	108,733	120,183	(11,450)	9,349	---	(2,101)	---	---	1,693	(31,706)	---	---	---	---
Liquor	418,096	420,998	(2,902)	11,420	---	8,518	---	---	---	---	---	---	---	---
Sewer	84,815	140,646	(55,831)	25,010	---	(30,821)	---	---	---	150,000	---	---	---	---
Water	209,864	180,558	29,306	479	11,162	18,623	---	---	---	(1,473,179)	15,693	---	---	---
Total	**821,508**	**862,385**	**(40,877)**	**46,258**	**11,162**	**(5,781)**	**---**	**---**	**1,693**	**(1,354,885)**	**15,693**	**---**	**---**	**---**
Buhl														
Ambulance	63,294	44,557	18,737	413	---	19,150	---	---	---	10,000	13,350	---	---	---
Electric	650,903	619,149	31,754	1,728	---	33,482	---	---	---	---	---	---	---	---
Refuse	65,420	62,738	2,682	44	---	2,726	---	---	---	---	---	---	---	---
Sewer	269,591	321,400	(51,809)	232	---	(51,577)	---	---	---	---	2,498	---	---	---
Water	81,625	96,145	(14,520)	107	1,959	(16,372)	---	---	---	---	---	---	1,959	15,000
Total	**1,130,833**	**1,143,989**	**(13,156)**	**2,524**	**1,959**	**(12,591)**	**---**	**---**	**---**	**10,000**	**15,848**	**---**	**1,959**	**15,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Burnsville														
Golf Course	247,831	285,725	(37,894)	5,299	---	(32,595)	---	---	---	---	---	---	---	---
Ice Arena	1,085,694	1,324,739	(239,045)	32,095	---	(206,950)	---	---	---	---	135,659	---	---	---
Performing Arts Center	1,172,363	1,907,676	(735,313)	279,753	1,308	(456,868)	---	---	---	(71,000)	---	---	1,308	12,067
Sewer	5,027,488	6,983,011	(1,955,523)	133,153	8,079	(1,830,449)	---	---	---	212,296	397,409	---	7,818	103,941
Sidewalk Snow Plowing	55,311	61,892	(6,581)	1,559	---	(5,022)	---	---	---	(10,000)	---	---	---	---
Storm Drainage	4,161,216	3,058,935	1,102,281	226,471	127,508	1,201,244	---	---	---	59,625	2,740,922	---	120,187	1,018,819
Street Lighting	580,766	513,401	67,365	8,171	---	75,536	---	---	---	---	---	---	---	---
Water	8,696,173	7,448,218	1,247,955	318,579	364,271	1,202,263	---	---	---	394,265	1,576,383	2,590,844	364,271	1,013,032
Total	**21,026,842**	**21,583,597**	**(556,755)**	**1,005,080**	**501,166**	**(52,841)**	**---**	**---**	**---**	**585,186**	**4,850,373**	**2,590,844**	**493,584**	**2,147,859**
Butterfield														
Liquor	236,343	236,725	(382)	29	---	(353)	---	---	---	---	6,700	---	---	---
Refuse	28,779	18,594	10,185	---	---	10,185	---	---	---	---	---	---	---	---
Sewer	280,812	197,529	83,283	45,841	34,444	94,680	43,880	---	---	---	210,566	7,218	34,444	102,000
Water	158,996	130,985	28,011	16,760	13,692	31,079	15,194	---	---	---	---	---	13,692	17,000
Total	**704,930**	**583,833**	**121,097**	**62,630**	**48,136**	**135,591**	**59,074**	**---**	**---**	**---**	**217,266**	**7,218**	**48,136**	**119,000**
Byron														
Sewer	1,028,880	808,828	220,052	8,831	112,612	116,271	---	---	---	18,000	555,127	---	112,612	1,072,500
Water	488,486	456,993	31,493	22,283	31,761	22,015	---	---	---	---	4,400	---	31,761	302,500
Total	**1,517,366**	**1,265,821**	**251,545**	**31,114**	**144,373**	**138,286**	**---**	**---**	**---**	**18,000**	**559,527**	**---**	**144,373**	**1,375,000**
Caledonia														
Dump Site	50,160	48,168	1,992	398	---	2,390	---	---	---	---	---	---	---	---
Economic Development	7,890	---	7,890	---	1,020	6,870	---	---	---	---	---	---	996	9,289
Light	3,047,397	2,706,661	340,736	173,973	29,597	485,112	---	---	---	20,472	837,118	---	54	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	639,316	615,275	24,041	431	---	24,472	---	---	---	1,713	7,473	---	---	---
Sewer	588,034	421,467	166,567	19,250	45,047	140,770	---	---	---	(8,860)	681,494	751,091	45,047	210,616
Water	356,969	230,657	126,312	12,603	2,845	136,070	---	---	---	10,480	155,686	---	2,845	45,000
Total	**4,689,766**	**4,022,228**	**667,538**	**206,655**	**78,509**	**795,684**	**---**	**---**	**---**	**23,805**	**1,681,771**	**751,091**	**48,942**	**264,905**
Callaway														
Liquor	486,599	480,495	6,104	2,484	---	8,588	---	---	---	(8,219)	32,209	---	---	---
Sewer	22,557	27,285	(4,728)	608	3,690	(7,810)	---	---	---	(158,690)	---	---	3,690	155,000
Water	58,863	87,035	(28,172)	899	18,079	(45,352)	---	---	---	(19,980)	---	---	18,079	22,570
Total	**568,019**	**594,815**	**(26,796)**	**3,991**	**21,769**	**(44,574)**	**---**	**---**	**---**	**(186,889)**	**32,209**	**---**	**21,769**	**177,570**
Calumet														
Radio Tower [0]	70,272	4,590	65,682	---	---	65,682	---	---	---	53,299	---	---	---	---
Refuse [0]	680	---	680	---	---	680	---	---	---	---	---	---	---	---
Sewer [0]	67,747	83,226	(15,479)	6,121	---	(9,358)	3,049	---	3,072	---	---	---	---	---
Water [0]	58,541	20,502	38,039	2,986	9,072	31,953	2,986	---	---	22,902	---	---	9,072	18,000
Total	**197,240**	**108,318**	**88,922**	**9,107**	**9,072**	**88,957**	**6,035**	**---**	**3,072**	**76,201**	**---**	**---**	**9,072**	**18,000**
Cambridge														
Housing	155,656	246,460	(90,804)	72,018	---	(18,786)	---	97,148	---	---	19,348	---	---	---
Liquor	4,798,693	4,362,047	436,646	5,269	---	441,915	---	---	---	370,000	4,260	---	---	---
Sewer	2,198,526	1,881,022	317,504	---	64,177	253,327	---	260,686	---	(505,251)	3,153,819	2,710,643	35,841	1,202,326
Storm Sewer	319,451	364,478	(45,027)	---	27,973	(73,000)	---	---	---	---	---	---	27,973	301,587
Water	1,575,258	1,257,881	317,377	---	316,659	718	---	---	---	(659,751)	549,620	---	281,012	685,155
Total	**9,047,584**	**8,111,888**	**935,696**	**77,287**	**408,809**	**604,174**	**---**	**357,834**	**---**	**(795,002)**	**3,727,047**	**2,710,643**	**344,826**	**2,189,068**
Campbell														
Garbage [0]	15,846	16,230	(384)	---	---	(384)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer [0]	8,196	14,076	(5,880)	8,359	---	2,479	8,318	---	---	---	---	---	---	---
Water [0]	11,669	20,202	(8,533)	13,291	---	4,758	6,882	---	---	---	---	---	---	---
Total	**35,711**	**50,508**	**(14,797)**	**21,650**	**---**	**6,853**	**15,200**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Canby														
Sanitation	124,317	128,229	(3,912)	56	---	(3,856)	---	---	---	---	---	---	---	---
Sewer	234,766	424,023	(189,257)	139,708	75,170	(124,719)	83,761	---	---	---	6,885	---	75,170	180,000
Storm Sewer	124,611	55,203	69,408	4,908	42,536	31,780	---	---	---	---	8,315	---	42,536	50,000
Water	390,535	427,749	(37,214)	128,344	54,162	36,968	68,532	---	---	---	60,420	---	54,162	235,000
Total	**874,229**	**1,035,204**	**(160,975)**	**273,016**	**171,868**	**(59,827)**	**152,293**	**---**	**---**	**---**	**75,620**	**---**	**171,868**	**465,000**
Cannon Falls														
Ambulance	520,866	493,293	27,573	6,197	---	33,770	---	---	---	(3,193)	14,218	---	---	---
Deputy Registrar	104,492	104,675	(183)	---	---	(183)	---	---	---	2,575	---	---	---	---
Disposal	1,214,795	1,025,257	189,538	5,517	235,647	(40,592)	---	---	---	72,619	449,104	660,000	227,525	676,635
Recycling Program	84,471	65,370	19,101	647	---	19,748	---	---	---	---	---	---	---	---
Storm Water	144,148	34,636	109,512	379	15,463	94,428	---	---	---	20,000	301,870	132,000	13,838	19,884
Water	746,745	696,852	49,893	8,118	98,290	(40,279)	---	---	---	114,702	426,463	308,000	94,500	337,536
Total	**2,815,517**	**2,420,083**	**395,434**	**20,858**	**349,400**	**66,892**	**---**	**---**	**---**	**206,703**	**1,191,655**	**1,100,000**	**335,863**	**1,034,055**
Canton														
Liquor [16]	75,969	79,422	(3,453)	3,985	---	532	---	---	---	140,639	---	---	---	---
Refuse	21,199	18,967	2,232	---	---	2,232	---	---	---	---	---	---	---	---
Sewer	53,559	119,072	(65,513)	11,918	17,575	(71,170)	---	---	---	---	---	---	17,575	6,500
Water	19,306	43,296	(23,990)	977	405	(23,418)	---	---	---	3,975	---	---	405	4,969
Total	**170,033**	**260,757**	**(90,724)**	**16,880**	**17,980**	**(91,824)**	**---**	**---**	**---**	**144,614**	**---**	**---**	**17,980**	**11,469**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Carlos														
Utilities Fund [0][3]	143,940	69,313	74,627	18,332	23,696	69,263	---	---	---	---	---	---	23,696	55,000
Total	**143,940**	**69,313**	**74,627**	**18,332**	**23,696**	**69,263**	**---**	**---**	**---**	**---**	**---**	**---**	**23,696**	**55,000**
Carlton														
Ambulance [0]	362,166	197,514	164,652	24,632	---	189,284	---	---	9,853	---	---	---	---	---
Cemetery [0]	17,697	19,923	(2,226)	45	---	(2,181)	---	---	---	---	---	---	---	---
Sewer	167,538	195,618	(28,080)	28,335	36,148	(35,893)	21,922	58,589	21,203	---	116,870	---	36,148	22,860
Water	270,079	232,690	37,389	23,747	56,812	4,324	13,550	---	1,034	---	13,614	---	56,812	119,640
Total	**817,480**	**645,745**	**171,735**	**76,759**	**92,960**	**155,534**	**35,472**	**58,589**	**32,090**	**---**	**130,484**	**---**	**92,960**	**142,500**
Carver														
Sewer	419,094	445,263	(26,169)	(38,063)	67,606	(131,838)	---	---	---	(10,918)	445,151	272,557	56,671	127,000
Storm Water	142,076	89,791	52,285	(2,858)	18,349	31,078	---	---	---	(23,120)	91,283	180,083	13,432	35,000
Water	674,468	745,887	(71,419)	(37,683)	297,534	(406,636)	---	---	---	5,247	114,325	199,551	292,085	382,000
Total	**1,235,638**	**1,280,941**	**(45,303)**	**(78,604)**	**383,489**	**(507,396)**	**---**	**---**	**---**	**(28,791)**	**650,759**	**652,191**	**362,188**	**544,000**
Cass Lake														
Sewer	229,187	143,640	85,547	3,131	2,995	85,683	---	---	---	(86,969)	37,980	---	2,995	116,413
Water	205,914	114,477	91,437	---	12,575	78,862	---	---	---	---	41,000	---	12,575	49,000
Total	**435,101**	**258,117**	**176,984**	**3,131**	**15,570**	**164,545**	**---**	**---**	**---**	**(86,969)**	**78,980**	**---**	**15,570**	**165,413**
Cedar Mills														
Sewer	28,446	43,712	(15,266)	549	8,003	(22,720)	---	---	---	---	---	---	8,003	3,000
Total	**28,446**	**43,712**	**(15,266)**	**549**	**8,003**	**(22,720)**	**---**	**---**	**---**	**---**	**---**	**---**	**8,003**	**3,000**
Center City														
Sewer [0]	135,257	123,197	12,060	---	---	12,060	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	74,907	69,661	5,246	---	---	5,246	---	---	---	4,230	---	---	---	---
Total	**210,164**	**192,858**	**17,306**	**---**	**---**	**17,306**	**---**	**---**	**---**	**4,230**	**---**	**---**	**---**	**---**
Centerville														
Sewer	389,134	481,188	(92,054)	28,053	---	(64,001)	---	---	---	388,296	---	---	---	---
Storm Water	96,707	102,499	(5,792)	832	1,330	(6,290)	---	---	---	---	4,400	---	1,330	---
Water	327,449	487,667	(160,218)	9,333	---	(150,885)	---	---	2,625	---	314,761	---	---	---
Total	**813,290**	**1,071,354**	**(258,064)**	**38,218**	**1,330**	**(221,176)**	**---**	**---**	**2,625**	**388,296**	**319,161**	**---**	**1,330**	**---**
Ceylon														
Electric	239,664	246,651	(6,987)	1,604	---	(5,383)	---	---	---	7,894	8,500	---	---	---
Sewer [22]	50,034	24,908	25,126	53,787	12,427	66,486	49,134	---	---	16,580	---	---	10,735	90,000
Water	24,929	70,203	(45,274)	32,961	733	(13,046)	32,061	---	---	21,682	---	---	733	10,480
Total	**314,627**	**341,762**	**(27,135)**	**88,352**	**13,160**	**48,057**	**81,195**	**---**	**---**	**46,156**	**8,500**	**---**	**11,468**	**100,480**
Champlin														
Recycling	340,430	388,824	(48,394)	51,179	---	2,785	---	---	54,685	---	---	---	---	---
Refuse Collection	1,354,305	1,230,068	124,237	(28,033)	---	96,204	---	---	---	---	---	---	---	---
Sewer Utility	2,490,624	2,123,142	367,482	(194,974)	---	172,508	---	---	---	(126,337)	2,791	---	---	---
Water Utility	2,158,678	1,854,991	303,687	(364,785)	57,141	(118,239)	---	---	---	422,008	2,791	---	57,141	245,000
Total	**6,344,037**	**5,597,025**	**747,012**	**(536,613)**	**57,141**	**153,258**	**---**	**---**	**54,685**	**295,671**	**5,582**	**---**	**57,141**	**245,000**
Chandler														
Apartment	43,120	42,159	961	2	---	963	---	---	---	8,409	---	---	---	---
Café	41,322	46,838	(5,516)	---	---	(5,516)	---	---	---	(13,416)	4,154	---	---	---
Sewer	140,324	96,699	43,625	3,189	7,567	39,247	---	---	---	---	---	---	7,567	68,000
Water	94,238	86,519	7,719	471	---	8,190	---	---	---	---	8,025	---	---	---
Total	**319,004**	**272,215**	**46,789**	**3,662**	**7,567**	**42,884**	**---**	**---**	**---**	**(5,007)**	**12,179**	**---**	**7,567**	**68,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Chanhassen														
Sewer	2,356,056	3,540,819	(1,184,763)	(916)	7,381	(1,193,060)	---	---	---	195,597	100,516	---	7,381	---
Surface Water Management	603,683	1,334,173	(730,490)	72,371	---	(658,119)	---	---	37,030	190,528	107,372	---	---	---
Water	2,818,082	3,529,562	(711,480)	17,036	1,173,124	(1,867,568)	---	---	1,297	458,598	431,049	---	554,378	4,240,000
Total	**5,777,821**	**8,404,554**	**(2,626,733)**	**88,491**	**1,180,505**	**(3,718,747)**	**---**	**---**	**38,327**	**844,723**	**638,937**	**---**	**561,759**	**4,240,000**
Chaska														
Chaska.net Internet Service Provider	489,466	604,685	(115,219)	---	---	(115,219)	---	---	---	---	---	---	---	---
Community Center	2,840,092	3,525,046	(684,954)	381	320,708	(1,005,281)	---	---	---	(428,000)	3,036,507	3,867,637	320,708	140,000
Electric	33,831,735	30,900,073	2,931,662	236,652	158,560	3,009,754	---	---	---	887,300	1,986,980	---	158,560	145,000
Par 30 Golf Course	155,706	152,635	3,071	---	---	3,071	---	---	---	---	---	---	---	---
Sewer	2,948,150	2,842,533	105,617	6,161	---	111,778	---	---	---	189,800	608,236	---	---	---
Storm Water Utility	782,202	540,419	241,783	61,118	---	302,901	---	---	61,040	228,861	198,924	---	---	---
Town Course Golf Course	1,724,149	2,147,231	(423,082)	---	---	(423,082)	---	---	---	---	270,664	---	---	---
Turbine Generator	2,065,865	125,474	1,940,391	238,762	1,380,134	799,019	---	---	---	469,000	---	---	1,380,134	1,015,000
Water	2,528,547	2,387,331	141,216	9,895	408,373	(257,262)	---	---	---	(491,145)	828,331	---	375,351	320,000
Total	**47,365,912**	**43,225,427**	**4,140,485**	**552,969**	**2,267,775**	**2,425,679**	**---**	**---**	**61,040**	**855,816**	**6,929,642**	**3,867,637**	**2,234,753**	**1,620,000**
Chatfield														
Garbage	185,272	181,099	4,173	10,623	---	14,796	---	---	---	14,215	---	---	---	---
Sewer	659,225	269,145	390,080	26,369	---	416,449	---	---	---	439,240	---	---	---	---
Sewer - No Fault Back	---	636	(636)	(560)	---	(1,196)	---	---	---	(6,000)	---	---	---	---
Sewer Infrastructure	7,375	328,919	(321,544)	(3,696)	198,367	(523,607)	---	---	---	(448,416)	22,395	---	198,367	355,000
Water	227,637	119,385	108,252	(6,977)	---	101,275	---	---	---	108,240	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Infrastructure	5,032	90,671	(85,639)	(4,631)	---	(90,270)	---	---	---	(10,993)	1,211	---	---	---
Total	**1,084,541**	**989,855**	**94,686**	**21,128**	**198,367**	**(82,553)**	**---**	**---**	**---**	**96,286**	**23,606**	**---**	**198,367**	**355,000**
Chisago City														
Deputy Registrar	258,207	205,475	52,732	1,446	---	54,178	---	---	---	54,100	---	---	---	---
Sewer	566,845	656,716	(89,871)	135,123	56,000	(10,748)	35,000	---	---	17,500	---	---	---	---
Water	326,503	485,961	(159,458)	76,251	---	(83,207)	---	---	---	88,971	53,698	---	---	---
Total	**1,151,555**	**1,348,152**	**(196,597)**	**212,820**	**56,000**	**(39,777)**	**35,000**	**---**	**---**	**160,571**	**53,698**	**---**	**---**	**---**
Chisholm														
Garbage	489,138	471,991	17,147	14,447	---	31,594	---	---	---	---	---	---	---	---
Sewer	1,491,135	1,298,722	192,413	1,525	24,758	169,180	---	---	---	(265,386)	756,348	---	24,758	161,391
Water	578,307	470,406	107,901	2,275	65,292	44,884	---	---	---	(329,528)	157,145	---	65,292	96,800
Total	**2,558,580**	**2,241,119**	**317,461**	**18,247**	**90,050**	**245,658**	**---**	**---**	**---**	**(594,914)**	**913,493**	**---**	**90,050**	**258,191**
Chokio														
Garbage	45,345	46,469	(1,124)	---	---	(1,124)	---	---	---	---	---	---	---	---
Sewer	68,727	74,535	(5,808)	1,944	11,136	(15,000)	---	---	---	---	16,742	---	11,136	16,000
Storm Sewer	29,541	26,808	2,733	---	16,704	(13,971)	---	---	---	---	---	---	16,704	24,000
Water	126,917	82,567	44,350	19,403	15,173	48,580	19,403	---	---	---	---	---	15,173	55,000
Total	**270,530**	**230,379**	**40,151**	**21,347**	**43,013**	**18,485**	**19,403**	**---**	**---**	**---**	**16,742**	**---**	**43,013**	**95,000**
Circle Pines														
Gas [28]	3,477,444	3,138,858	338,586	(6,209)	38,059	294,318	---	---	---	(8,859)	170,823	---	27,677	85,000
Sewer	686,253	616,510	69,743	(5,523)	44,014	20,206	---	---	---	(1,477)	52,834	---	43,645	45,000
Solid Waste	377,900	348,898	29,002	16,104	---	45,106	---	---	---	---	---	---	---	---
Storm Water	164,718	103,194	61,524	(1,457)	18,953	41,114	---	---	---	---	---	---	18,953	25,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	483,716	438,001	45,715	48,929	35,289	59,355	---	---	3,446	(2,953)	26,144	---	34,740	40,000
Total	**5,190,031**	**4,645,461**	**544,570**	**51,844**	**136,315**	**460,099**	**---**	**---**	**3,446**	**(13,289)**	**249,801**	**---**	**125,015**	**195,000**
Clara City														
Ambulance	111,036	97,650	13,386	4,028	---	17,414	---	---	---	---	---	---	---	---
Care Center [14]	4,294,551	4,249,817	44,734	46,855	30,228	61,361	---	---	9,874	64,943	76,198	---	30,228	30,000
Congregate Housing	355,767	253,276	102,491	241	16,837	85,895	---	---	---	---	---	---	16,837	105,989
Sewer	243,161	250,751	(7,590)	62,302	17,806	36,906	58,155	---	45	(3,478)	36,742	---	17,806	120,481
Water	345,016	320,641	24,375	25,162	28,266	21,271	25,001	---	19	(5,217)	---	---	28,266	128,000
Total	**5,349,531**	**5,172,135**	**177,396**	**138,588**	**93,137**	**222,847**	**83,156**	**---**	**9,938**	**56,248**	**112,940**	**---**	**93,137**	**384,470**
Claremont														
Sewer Utility	90,649	176,546	(85,897)	---	38,310	(124,207)	---	---	---	(68,493)	13,588	---	38,310	---
Water Utility	135,561	110,936	24,625	2,781	89,269	(61,863)	---	---	---	---	10,002	---	89,269	4,000
Total	**226,210**	**287,482**	**(61,272)**	**2,781**	**127,579**	**(186,070)**	**---**	**---**	**---**	**(68,493)**	**23,590**	**---**	**127,579**	**4,000**
Clarissa														
Gas	551,328	454,815	96,513	278	28,171	68,620	---	---	---	---	4,242	---	28,171	45,000
Liquor	366,136	373,260	(7,124)	4,781	---	(2,343)	---	---	---	5,000	10,260	---	---	---
Sewer	129,370	55,251	74,119	15,038	34,415	54,742	---	---	---	(6,720)	---	---	34,415	47,980
Water	163,920	82,725	81,195	64	34,675	46,584	---	---	---	6,720	5,804	---	34,675	18,020
Total	**1,210,754**	**966,051**	**244,703**	**20,161**	**97,261**	**167,603**	**---**	**---**	**---**	**5,000**	**20,306**	**---**	**97,261**	**111,000**
Clarkfield														
Clarkfield Care Center	3,412,733	3,501,442	(88,709)	107,423	93,999	(75,285)	---	---	---	---	24,044	---	73,899	1,145,000
Economic Development Authority Apartments	99,375	76,602	22,773	---	37,060	(14,287)	---	---	---	---	---	---	36,635	33,082
Sewer	144,137	87,917	56,220	19,488	9,683	66,025	18,412	---	---	---	1,120	---	9,568	14,850

*Failed to meet reporting deadline.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	118,224	169,329	(51,105)	49,817	26,187	(27,475)	49,780	---	---	---	101,218	---	25,877	40,150
Total	**3,774,469**	**3,835,290**	**(60,821)**	**176,728**	**166,929**	**(51,022)**	**68,192**	**---**	**---**	**---**	**126,382**	**---**	**145,979**	**1,233,082**
Clarks Grove														
Garbage [0]	32,568	33,608	(1,040)	1,019	---	(21)	---	---	---	---	---	---	---	---
Sewer [0]	68,179	11,946	56,233	1,622	---	57,855	---	---	---	---	1,818	---	---	---
Storm Sewer [0]	4,648	49	4,599	21	---	4,620	---	---	---	---	---	---	---	---
Water [0]	97,308	26,344	70,964	2,943	---	73,907	---	---	---	---	16,389	---	---	---
Total	**202,703**	**71,947**	**130,756**	**5,605**	**---**	**136,361**	**---**	**---**	**---**	**---**	**18,207**	**---**	**---**	**---**
Clear Lake														
Sewer [0]	265,684	113,835	151,849	2,780	23,766	130,863	---	---	---	11,691	---	---	23,766	90,482
Water [0]	90,152	53,926	36,226	19,225	2,508	52,943	---	---	---	12,677	---	---	2,508	28,000
Total	**355,836**	**167,761**	**188,075**	**22,005**	**26,274**	**183,806**	**---**	**---**	**---**	**24,368**	**---**	**---**	**26,274**	**118,482**
Clearbrook														
Liquor	479,231	429,931	49,300	---	---	49,300	---	---	---	10,000	21,437	---	---	---
Natural Gas	445,478	380,523	64,955	---	2,848	62,107	---	---	---	38,441	43,369	---	2,848	33,118
Sewer	94,474	87,115	7,359	5	3,330	4,034	---	---	---	33,665	---	---	3,330	15,000
Water	80,477	84,850	(4,373)	---	---	(4,373)	---	---	---	29,700	---	---	---	---
Total	**1,099,660**	**982,419**	**117,241**	**5**	**6,178**	**111,068**	**---**	**---**	**---**	**111,806**	**64,806**	**---**	**6,178**	**48,118**
Clearwater														
Refuse and Recycling [0]	77,679	93,729	(16,050)	12,571	---	(3,479)	---	---	---	---	---	---	---	---
Sewer	853,316	468,184	385,132	6,777	122,771	269,138	218	---	---	(1,006)	---	---	122,771	474,199
Storm Sewer [0]	6,222	25,351	(19,129)	592	---	(18,537)	592	---	---	(25,000)	---	---	---	---
Water	165,636	166,419	(783)	15,899	10,802	4,314	---	---	---	(292)	---	---	10,802	44,000
Total	**1,102,853**	**753,683**	**349,170**	**35,839**	**133,573**	**251,436**	**810**	**---**	**---**	**(26,298)**	**---**	**---**	**133,573**	**518,199**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Clements														
Water and Sewer [3]	45,138	37,664	7,474	368	---	7,842	---	---	---	---	---	---	---	---
Total	**45,138**	**37,664**	**7,474**	**368**	**---**	**7,842**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cleveland														
Liquor	204,961	196,521	8,440	19,475	---	27,915	---	---	---	---	---	---	---	---
Sewer	112,170	117,949	(5,779)	10,628	12,633	(7,784)	---	---	---	---	---	---	12,633	21,053
Water	161,693	125,512	36,181	1,044	59,480	(22,255)	---	---	---	---	---	---	59,480	584,981
Total	**478,824**	**439,982**	**38,842**	**31,147**	**72,113**	**(2,124)**	**---**	**---**	**---**	**---**	**---**	**---**	**72,113**	**606,034**
Climax														
Garbage	19,385	19,111	274	7	---	281	---	---	---	---	---	---	---	---
Sewer	41,898	60,437	(18,539)	87	1,130	(19,582)	---	---	---	---	4,995	---	1,130	6,000
Water	61,531	84,105	(22,574)	139	---	(22,435)	---	---	---	---	---	---	---	---
Total	**122,814**	**163,653**	**(40,839)**	**233**	**1,130**	**(41,736)**	**---**	**---**	**---**	**---**	**4,995**	**---**	**1,130**	**6,000**
Clinton														
Garbage	21,316	17,212	4,104	---	---	4,104	---	---	---	---	---	---	---	---
Sewer	66,685	50,796	15,889	---	44,628	(28,739)	---	---	---	---	---	---	44,628	15,000
Water	62,785	56,278	6,507	---	995	5,512	---	---	---	---	---	---	995	18,900
Total	**150,786**	**124,286**	**26,500**	**---**	**45,623**	**(19,123)**	**---**	**---**	**---**	**---**	**---**	**---**	**45,623**	**33,900**
Clontarf														
Liquor	390,406	394,348	(3,942)	---	106	(4,048)	---	---	---	(10,265)	5,673	---	106	5,088
Refuse	---	9,972	(9,972)	10,485	---	513	---	---	---	---	---	---	---	---
Sewer	39,542	79,960	(40,418)	27,791	20,006	(32,633)	---	---	---	---	---	---	20,006	7,000
Total	**429,948**	**484,280**	**(54,332)**	**38,276**	**20,112**	**(36,168)**	**---**	**---**	**---**	**(10,265)**	**5,673**	**---**	**20,112**	**12,088**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Cloquet														
Sewer	1,333,748	1,411,242	(77,494)	61,018	29,082	(45,558)	29,818	---	---	63,000	530,780	---	---	---
Stormwater	329,631	110,590	219,041	---	---	219,041	---	---	---	27,000	287,227	---	---	---
Water	3,414,835	3,148,810	266,025	(1,400)	80,939	183,686	---	---	---	90,000	247,318	---	50,559	351,000
Total	**5,078,214**	**4,670,642**	**407,572**	**59,618**	**110,021**	**357,169**	**29,818**	**---**	**---**	**180,000**	**1,065,325**	**---**	**50,559**	**351,000**
Cobden														
Water and Sewer [0][3]	16,419	9,919	6,500	---	3,761	2,739	---	---	---	20	---	---	3,761	1,200
Total	**16,419**	**9,919**	**6,500**	**---**	**3,761**	**2,739**	**---**	**---**	**---**	**20**	**---**	**---**	**3,761**	**1,200**
Cohasset														
Natural Gas	1,255,122	930,478	324,644	3,611	9,506	318,749	---	---	---	(341,536)	139,125	---	9,506	---
Sewer	401,179	331,217	69,962	9,836	---	79,798	---	---	---	---	53,128	---	---	---
Water	250,332	238,587	11,745	10,275	---	22,020	---	---	---	---	200,497	---	---	---
Total	**1,906,633**	**1,500,282**	**406,351**	**23,722**	**9,506**	**420,567**	**---**	**---**	**---**	**(341,536)**	**392,750**	**---**	**9,506**	**---**
Cokato														
Sewer	586,383	566,232	20,151	26,630	17,383	29,398	---	---	---	---	25,967	---	17,383	170,679
Water	680,743	523,298	157,445	33,792	95,961	95,276	---	---	---	---	37,941	---	91,895	269,000
Total	**1,267,126**	**1,089,530**	**177,596**	**60,422**	**113,344**	**124,674**	**---**	**---**	**---**	**---**	**63,908**	**---**	**109,278**	**439,679**
Cold Spring														
Sewer	1,005,274	946,600	58,674	5,375	102,930	(38,881)	---	---	---	124,401	184,078	---	102,930	341,000
Storm Water	22,599	22,430	169	(170)	---	(1)	---	---	---	---	---	---	---	---
Water	455,141	489,281	(34,140)	14,681	---	(19,459)	---	---	---	160,573	124,495	---	---	---
Total	**1,483,014**	**1,458,311**	**24,703**	**19,886**	**102,930**	**(58,341)**	**---**	**---**	**---**	**284,974**	**308,573**	**---**	**102,930**	**341,000**
Coleraine														
Cable T.V.	---	---	---	---	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Golf Course	25,000	---	25,000	---	---	25,000	---	---	---	25,000	---	---	---	---
Public Utilities [3]	505,046	370,939	134,107	846	31,262	103,691	---	---	---	---	35,297	---	31,262	115,000
Waste Management [0]	65,819	64,895	924	---	---	924	---	---	---	---	---	---	---	---
Total	**595,865**	**435,834**	**160,031**	**846**	**31,262**	**129,615**	**---**	**---**	**---**	**25,000**	**35,297**	**---**	**31,262**	**115,000**
Cologne														
Internet Service Provider [22]	70,824	98,541	(27,717)	47,863	---	20,146	---	---	---	(4,618)	---	---	---	---
Sanitary Sewer	364,929	257,469	107,460	45,030	12,878	139,612	44,988	---	---	---	---	---	12,878	89,323
Storm Sewer	23,849	11,633	12,216	---	---	12,216	---	---	---	---	---	---	---	---
Water	335,135	210,213	124,922	125,500	105,072	145,350	125,458	---	---	---	15,666	1,440,508	105,072	80,000
Total	**794,737**	**577,856**	**216,881**	**218,393**	**117,950**	**317,324**	**170,446**	**---**	**---**	**(4,618)**	**15,666**	**1,440,508**	**117,950**	**169,323**
Columbia Heights														
Liquor	8,747,084	8,067,910	679,174	(2,500)	226,551	450,123	---	---	---	132,334	---	---	215,511	165,000
Refuse	1,826,226	1,575,405	250,821	36,265	---	287,086	---	---	---	115,544	---	---	---	---
Sewer [22]	1,592,145	1,484,571	107,574	(14,859)	5,000	87,715	---	---	---	527,646	148,707	365,000	5,000	---
Storm Sewer	367,218	283,727	83,491	(858)	24,938	57,695	---	---	---	(400,000)	17,086	859,155	24,938	171,780
Water	3,015,048	2,260,526	754,522	(29,003)	62,763	662,756	---	---	---	127,647	482,202	987,824	62,763	726,490
Total	**15,547,721**	**13,672,139**	**1,875,582**	**(10,955)**	**319,252**	**1,545,375**	**---**	**---**	**---**	**503,171**	**647,995**	**2,211,979**	**308,212**	**1,063,270**
Columbus														
Sewer	69,619	145,726	(76,107)	146	---	(75,961)	---	---	---	---	---	---	---	---
Water	124,747	127,928	(3,181)	236,592	33,170	200,241	---	---	---	---	---	---	33,170	203,422
Total	**194,366**	**273,654**	**(79,288)**	**236,738**	**33,170**	**124,280**	**---**	**---**	**---**	**---**	**---**	**---**	**33,170**	**203,422**
Comfrey														
Sewer	72,911	69,715	3,196	2,198	5,747	(353)	---	---	---	---	1,336	---	5,747	21,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	44,650	44,544	106	16,187	11,246	5,047	---	---	---	---	---	---	11,246	12,000
Total	**117,561**	**114,259**	**3,302**	**18,385**	**16,993**	**4,694**	**---**	**---**	**---**	**---**	**1,336**	**---**	**16,993**	**33,000**
Comstock														
Recycling [0]	25,132	1,898	23,234	1,582	---	24,816	---	---	---	---	---	---	---	---
Refuse/Garbage [0]	9,153	9,191	(38)	---	---	(38)	1,064	---	---	---	---	---	---	---
Sewer [0]	31,635	13,380	18,255	234	4,404	14,085	---	---	---	---	34,016	---	---	20,289
Water [0]	8,576	7,676	900	255	---	1,155	57	---	---	---	---	---	---	---
Total	**74,496**	**32,145**	**42,351**	**2,071**	**4,404**	**40,018**	**1,121**	**---**	**---**	**---**	**34,016**	**---**	**---**	**20,289**
Conger														
Liquor	278,857	284,443	(5,586)	5,637	---	51	---	---	---	13,760	---	---	---	---
Sewer [0]	61,937	12,733	49,204	126	30,380	18,950	---	---	---	---	1,942	---	30,380	13,235
Water [0]	14,127	7,566	6,561	---	---	6,561	---	---	---	---	2,029	---	---	---
Total	**354,921**	**304,742**	**50,179**	**5,763**	**30,380**	**25,562**	**---**	**---**	**---**	**13,760**	**3,971**	**---**	**30,380**	**13,235**
Cook														
Liquor	1,506,382	1,359,584	146,798	5,453	---	152,251	---	---	---	---	---	---	---	---
Sewer	202,536	177,044	25,492	---	23,344	2,148	---	---	---	---	---	---	23,344	40,950
Water	205,635	185,141	20,494	---	19,154	1,340	---	---	---	---	---	---	19,154	33,600
Water/Sewer Line Replacement	42,028	---	42,028	---	---	42,028	---	---	---	---	---	---	---	---
Total	**1,956,581**	**1,721,769**	**234,812**	**5,453**	**42,498**	**197,767**	**---**	**---**	**---**	**---**	**---**	**---**	**42,498**	**74,550**
Coon Rapids														
Golf Course	2,553,025	2,509,710	43,315	62,097	219,850	(114,438)	---	---	---	---	1,065,889	803,138	219,850	120,000
Sewer	5,986,566	5,974,571	11,995	(260,873)	---	(248,878)	---	---	---	---	668,043	---	---	---
Storm Water Drainage	1,362,470	1,236,475	125,995	(125,950)	---	45	---	---	---	---	174,796	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	5,552,966	5,016,012	536,954	45,260	384,318	197,896	---	---	---	---	2,458,752	4,883,853	320,834	3,210,000
Total	**15,455,027**	**14,736,768**	**718,259**	**(279,466)**	**604,168**	**(165,375)**	**---**	**---**	**---**	**---**	**4,367,480**	**5,686,991**	**540,684**	**3,330,000**
Corcoran														
Sewer [20]	---	44,338	(44,338)	(9)	---	(44,347)	---	---	---	---	---	---	---	---
Water [20]	---	57,174	(57,174)	(17)	---	(57,191)	---	---	---	---	---	---	---	---
Total	**---**	**101,512**	**(101,512)**	**(26)**	**---**	**(101,538)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Correll														
Water [0]	8,114	12,223	(4,109)	---	---	(4,109)	---	---	---	---	---	---	---	---
Total	**8,114**	**12,223**	**(4,109)**	**---**	**---**	**(4,109)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cosmos														
Fire	105,561	120,307	(14,746)	19,486	95	4,645	---	---	17,584	---	---	---	---	---
Sewer	57,845	58,552	(707)	1,397	---	690	---	---	---	---	19,767	---	---	---
Water	142,122	200,768	(58,646)	295	17,089	(75,440)	---	803,512	---	(20,000)	853,263	83,085	17,089	83,541
Total	**305,528**	**379,627**	**(74,099)**	**21,178**	**17,184**	**(70,105)**	**---**	**803,512**	**17,584**	**(20,000)**	**873,030**	**83,085**	**17,089**	**83,541**
Cottage Grove														
Cottage Grove Emergency Medical.Services	1,553,434	1,378,143	175,291	8,790	---	184,081	---	---	---	3,000	30,058	---	---	---
Golf Course [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Operating	2,171,352	2,464,955	(293,603)	819	---	(292,784)	---	---	---	111,457	---	---	---	---
Street Light Utility	531,558	785,870	(254,312)	30,602	---	(223,710)	---	---	---	9,000	656,043	---	---	---
Water Operating	1,932,646	2,447,247	(514,601)	419,800	58,704	(153,505)	---	---	---	(33,385)	99,328	---	33,093	230,000
Total	**6,188,990**	**7,076,215**	**(887,225)**	**460,011**	**58,704**	**(485,918)**	**---**	**---**	**---**	**90,072**	**785,429**	**---**	**33,093**	**230,000**
Cottonwood														
Sewer	195,014	146,966	48,048	4,477	13,558	38,967	---	---	---	49,800	4,948	---	13,558	45,000

*Failed to meet reporting deadline.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	159,218	185,765	(26,547)	1,557	---	(24,990)	---	---	---	(49,800)	54,979	---	---	---
Total	**354,232**	**332,731**	**21,501**	**6,034**	**13,558**	**13,977**	**---**	**---**	**---**	**---**	**59,927**	**---**	**13,558**	**45,000**
Courtland														
Utility [3]	243,680	353,873	(110,193)	24,430	2,000	(87,763)	---	---	---	---	---	---	---	---
Total	**243,680**	**353,873**	**(110,193)**	**24,430**	**2,000**	**(87,763)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cromwell														
Liquor	440,301	401,030	39,271	9,257	---	48,528	---	---	---	---	---	---	---	---
Sewer	46,323	29,205	17,118	4,381	2,288	19,211	4,381	---	---	---	---	---	2,288	14,718
Water	46,329	30,502	15,827	114	3,723	12,218	114	---	---	---	---	---	3,723	3,095
Total	**532,953**	**460,737**	**72,216**	**13,752**	**6,011**	**79,957**	**4,495**	**---**	**---**	**---**	**---**	**---**	**6,011**	**17,813**
Crookston														
Crookston Civic Arena LLC [29]	284,962	944,973	(660,011)	528,152	158,631	(290,490)	---	---	---	---	17,629	---	158,631	68
Economic Development [29]	34,288	182,464	(148,176)	136,595	---	(11,581)	---	---	---	---	---	---	---	---
Housing Programs [29]	236,023	1,326,939	(1,090,916)	918,617	---	(172,299)	---	917,476	---	---	55,811	---	---	---
Sewer	594,231	310,926	283,305	(1,183)	8,072	274,050	---	---	---	---	2,258	---	8,072	9,800
Water	1,303,973	1,029,464	274,509	(2,046)	---	272,463	---	---	---	130,436	127,981	---	---	---
Total	**2,453,477**	**3,794,766**	**(1,341,289)**	**1,580,135**	**166,703**	**72,143**	**---**	**917,476**	**---**	**130,436**	**203,679**	**---**	**166,703**	**9,868**
Crosby														
Deputy Registrar [0]	87,679	89,133	(1,454)	---	213	(1,667)	---	---	---	---	---	---	---	---
Range Collectors [0]	170,491	159,101	11,390	---	13,863	(2,473)	---	---	---	(2,479)	---	---	---	---
Sanitation [0]	---	---	---	---	61	(61)	---	---	---	2,479	---	---	---	---
Sewer [0]	411,636	363,232	48,404	---	3,557	44,847	---	---	---	(380,867)	---	---	---	---
Storm Drainage [0]	50,562	16,757	33,805	---	17,905	15,900	---	---	---	20,000	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	321,807	297,493	24,314	1,255	122,914	(97,345)	---	---	1,255	---	4,020	---	49,217	145,000
Total	**1,042,175**	**925,716**	**116,459**	**1,255**	**158,513**	**(40,799)**	**---**	**---**	**1,255**	**(360,867)**	**4,020**	**---**	**49,217**	**145,000**
Crosslake														
Communications	3,562,363	3,359,617	202,746	18,917	216,787	4,876	---	---	---	277,238	424,638	---	162,171	300,000
Sewer	207,876	420,827	(212,951)	237,558	224,208	(199,601)	224,966	---	---	---	---	---	144,061	125,000
Total	**3,770,239**	**3,780,444**	**(10,205)**	**256,475**	**440,995**	**(194,725)**	**224,966**	**---**	**---**	**277,238**	**424,638**	**---**	**306,232**	**425,000**
Crystal														
Recycling	334,162	329,131	5,031	146	---	5,177	---	---	---	---	---	---	---	---
Sanitary Sewer	1,947,194	1,926,465	20,729	26,133	1,199	45,663	---	---	---	---	24,099	---	---	---
Storm Drainage	724,887	697,159	27,728	18,369	63,213	(17,116)	---	---	---	49,594	861,724	---	---	---
Street Light Utility	169,197	252,779	(83,582)	1,364	56,617	(138,835)	---	---	---	---	32,350	---	---	---
Water	2,825,253	3,017,767	(192,514)	232,921	74,887	(34,480)	---	---	---	---	---	---	---	---
Total	**6,000,693**	**6,223,301**	**(222,608)**	**278,933**	**195,916**	**(139,591)**	**---**	**---**	**---**	**49,594**	**918,173**	**---**	**---**	**---**
Currie														
Garbage	9,164	9,221	(57)	2	---	(55)	---	---	---	---	---	---	---	---
Sewer	19,918	49,665	(29,747)	49,362	20,926	(1,311)	---	---	---	---	---	---	20,926	8,000
Water	34,333	40,224	(5,891)	1,401	---	(4,490)	---	---	---	(10,000)	---	---	---	---
Total	**63,415**	**99,110**	**(35,695)**	**50,765**	**20,926**	**(5,856)**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**20,926**	**8,000**
Cuyuna														
Sewer [0]	22,840	25,631	(2,791)	---	---	(2,791)	---	---	---	---	---	---	---	---
Water [0]	15,227	12,492	2,735	---	---	2,735	---	---	---	---	---	---	---	---
Total	**38,067**	**38,123**	**(56)**	**---**	**---**	**(56)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cyrus														
Garbage [0]	13,663	25,523	(11,860)	---	---	(11,860)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer [0]	31,788	29,513	2,275	1,786	---	4,061	---	---	---	(12,150)	10,573	---	---	---
Water [0]	28,248	17,674	10,574	1,431	---	12,005	---	---	---	---	---	---	---	---
Total	**73,699**	**72,710**	**989**	**3,217**	**---**	**4,206**	**---**	**---**	**---**	**(12,150)**	**10,573**	**---**	**---**	**---**
Dalton														
Liquor	338,765	336,045	2,720	1,505	---	4,225	---	---	---	10,000	---	---	---	---
Sewer	35,949	17,583	18,366	13,444	784	31,026	5,238	---	---	---	---	---	784	11,000
Water	58,424	60,542	(2,118)	1,434	17,397	(18,081)	---	---	---	---	---	---	17,397	16,000
Total	**433,138**	**414,170**	**18,968**	**16,383**	**18,181**	**17,170**	**5,238**	**---**	**---**	**10,000**	**---**	**---**	**18,181**	**27,000**
Danube														
Economic Development Authority	24,720	7,059	17,661	3,725	7,208	14,178	---	---	---	---	10,650	---	7,207	5,860
Garbage	30,256	26,112	4,144	310	---	4,454	---	---	---	---	---	---	---	---
Sewer	18,169	25,067	(6,898)	214	---	(6,684)	---	---	---	---	---	---	---	---
Water	32,771	44,396	(11,625)	1,351	---	(10,274)	---	---	---	---	---	---	---	---
Total	**105,916**	**102,634**	**3,282**	**5,600**	**7,208**	**1,674**	**---**	**---**	**---**	**---**	**10,650**	**---**	**7,207**	**5,860**
Danvers														
Liquor	344,434	349,910	(5,476)	871	---	(4,605)	---	---	---	---	7,181	---	---	---
Refuse	7,731	8,928	(1,197)	---	---	(1,197)	---	---	---	---	---	---	---	---
Sewer	12,965	21,324	(8,359)	9,572	---	1,213	---	---	---	---	6,531	---	---	---
Total	**365,130**	**380,162**	**(15,032)**	**10,443**	**---**	**(4,589)**	**---**	**---**	**---**	**---**	**13,712**	**---**	**---**	**---**
Darfur														
Hall	1,571	5,506	(3,935)	2,534	---	(1,401)	---	---	---	---	---	---	---	---
Sewer	25,623	37,319	(11,696)	20	5,200	(16,876)	---	---	---	2,000	2,138	---	5,200	3,000
Water	16,380	16,472	(92)	2	---	(90)	---	---	---	---	---	---	---	---
Total	**43,574**	**59,297**	**(15,723)**	**2,556**	**5,200**	**(18,367)**	**---**	**---**	**---**	**2,000**	**2,138**	**---**	**5,200**	**3,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Darwin														
Liquor	473,806	475,243	(1,437)	2,252	---	815	---	---	174	---	---	---	---	---
Sewer	40,906	24,708	16,198	2,186	2,689	15,695	---	---	---	---	1,453	---	---	---
Water	66,210	37,440	28,770	2,186	2,689	28,267	---	768,639	---	---	707,073	19,000	---	---
Total	**580,922**	**537,391**	**43,531**	**6,624**	**5,378**	**44,777**	**---**	**768,639**	**174**	**---**	**708,526**	**19,000**	**---**	**---**
Dassel														
Liquor	1,027,020	981,302	45,718	14,043	32,454	27,307	---	---	---	---	---	---	20,651	40,000
Sewer	323,236	333,473	(10,237)	2,362	12,079	(19,954)	---	---	---	---	---	---	12,079	85,000
Surface Water	11,559	3,322	8,237	2	---	8,239	---	---	---	---	---	---	---	---
Water	377,966	297,181	80,785	20,175	27,204	73,756	---	---	---	---	---	---	27,172	171,000
Total	**1,739,781**	**1,615,278**	**124,503**	**36,582**	**71,737**	**89,348**	**---**	**---**	**---**	**---**	**---**	**---**	**59,902**	**296,000**
Dawson														
Armory Housing	66,705	45,680	21,025	2,100	12,656	10,469	---	---	---	---	---	---	12,365	20,000
Liquor	453,190	446,915	6,275	530	---	6,805	---	---	---	30,000	14,285	---	---	---
Refuse	112,924	101,040	11,884	126	---	12,010	---	---	---	---	---	---	---	---
Water and Sewer [3]	811,129	599,177	211,952	9,347	112,537	108,762	---	---	---	---	---	---	112,537	312,000
Total	**1,443,948**	**1,192,812**	**251,136**	**12,103**	**125,193**	**138,046**	**---**	**---**	**---**	**30,000**	**14,285**	**---**	**124,902**	**332,000**
Dayton														
Sewer	232,515	569,341	(336,826)	38,082	---	(298,744)	---	---	---	---	---	---	---	---
Water	209,250	508,875	(299,625)	12,937	---	(286,688)	---	---	---	---	6,092	---	---	---
Total	**441,765**	**1,078,216**	**(636,451)**	**51,019**	**---**	**(585,432)**	**---**	**---**	**---**	**---**	**6,092**	**---**	**---**	**---**
De Graff														
Liquor	465,960	430,082	35,878	---	10,188	25,690	---	---	---	600	4,710	---	10,188	30,752

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Utilities	30,116	69,189	(39,073)	12,319	---	(26,754)	---	---	---	---	---	---	---	---
Total	**496,076**	**499,271**	**(3,195)**	**12,319**	**10,188**	**(1,064)**	**---**	**---**	**---**	**600**	**4,710**	**---**	**10,188**	**30,752**
Deephaven														
Marina	124,007	127,834	(3,827)	609	170	(3,388)	---	---	---	---	2,244	---	---	---
Recycling	33,755	30,536	3,219	148	---	3,367	---	---	---	---	---	---	---	---
Sewer	758,406	749,843	8,563	4,607	---	13,170	---	---	---	27,454	44,984	---	---	---
Storm Water	85,019	93,825	(8,806)	547	---	(8,259)	---	---	---	---	205,937	---	---	---
Water	64,538	70,759	(6,221)	1,289	---	(4,932)	---	---	---	---	---	---	---	---
Total	**1,065,725**	**1,072,797**	**(7,072)**	**7,200**	**170**	**(42)**	**---**	**---**	**---**	**27,454**	**253,165**	**---**	**---**	**---**
Deer Creek														
Sewer	47,968	39,424	8,544	114	8,634	24	---	---	---	---	---	---	8,634	14,800
Water [0]	44,613	25,358	19,255	357	13,680	5,932	---	---	---	---	---	---	13,680	5,000
Total	**92,581**	**64,782**	**27,799**	**471**	**22,314**	**5,956**	**---**	**---**	**---**	**---**	**---**	**---**	**22,314**	**19,800**
Deer River														
License Bureau	57,586	54,812	2,774	---	---	2,774	---	---	---	---	1,004	---	---	---
Sewer	143,113	156,175	(13,062)	353	12,154	(24,863)	257	---	---	---	35,750	---	12,154	44,150
Water	167,840	150,470	17,370	9	11,634	5,745	---	---	---	---	62,427	---	11,634	25,750
Total	**368,539**	**361,457**	**7,082**	**362**	**23,788**	**(16,344)**	**257**	**---**	**---**	**---**	**99,181**	**---**	**23,788**	**69,900**
Deerwood														
Sewer	104,694	87,952	16,742	4,244	---	20,986	---	---	---	---	9,382	---	---	---
Water	112,796	107,425	5,371	3,188	8,060	499	---	---	---	---	9,382	---	4,370	13,000
Total	**217,490**	**195,377**	**22,113**	**7,432**	**8,060**	**21,485**	**---**	**---**	**---**	**---**	**18,764**	**---**	**4,370**	**13,000**
Delano														
Electric	5,126,996	5,375,133	(248,137)	172,562	60,250	(135,825)	---	---	---	(106,000)	495,181	---	34,460	30,000

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	2,374,487	2,191,526	182,961	2,006	---	184,967	---	---	656	185,000	---	---	---	---
Sanitary Sewer	1,643,812	1,291,866	351,946	386,216	312,373	425,789	---	---	---	---	9,111	---	312,373	1,001,775
Water	1,006,781	810,634	196,147	246,080	324,243	117,984	---	---	---	---	64,962	---	324,243	305,000
Total	**10,152,076**	**9,669,159**	**482,917**	**806,864**	**696,866**	**592,915**	**---**	**---**	**656**	**79,000**	**569,254**	**---**	**671,076**	**1,336,775**
Delavan														
Sewer	43,801	59,540	(15,739)	---	---	(15,739)	---	---	---	---	---	---	---	---
Water	39,824	42,076	(2,252)	---	---	(2,252)	---	---	---	(35,000)	36,776	---	---	---
Total	**83,625**	**101,616**	**(17,991)**	**---**	**---**	**(17,991)**	**---**	**---**	**---**	**(35,000)**	**36,776**	**---**	**---**	**---**
Delhi														
Sewer Treatment Project [0]	24,872	24,648	224	7	2,962	(2,731)	---	---	---	---	---	---	2,962	1,000
Total	**24,872**	**24,648**	**224**	**7**	**2,962**	**(2,731)**	**---**	**---**	**---**	**---**	**---**	**---**	**2,962**	**1,000**
Dennison														
Water, Sewer, and Garbage [0][1][24]	49,316	33,213	16,103	47,059	---	63,162	---	---	---	---	---	---	---	---
Total	**49,316**	**33,213**	**16,103**	**47,059**	**---**	**63,162**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Dent														
Sewer [0]	28,337	24,099	4,238	9	---	4,247	---	---	---	7,018	---	---	---	---
Sewer Equipment Reserve	---	---	---	---	---	---	---	---	---	(1,000)	---	---	---	---
Total	**28,337**	**24,099**	**4,238**	**9**	**---**	**4,247**	**---**	**---**	**---**	**6,018**	**---**	**---**	**---**	**---**
Detroit Lakes														
Communications Utility	188,354	389,895	(201,541)	12	306,458	(507,987)	---	---	---	(82,818)	---	---	---	---
Electric	16,581,829	14,556,230	2,025,599	61,797	79,317	2,008,079	---	---	---	680,096	723,810	---	42,217	---
Liquor	5,419,120	4,744,655	674,465	3,634	153,689	524,410	---	---	---	600,323	21,948	---	46,189	99,093
Sewer	1,639,290	1,632,260	7,030	17,859	60,398	(35,509)	---	---	---	22,193	73,287	---	26,644	220,238

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	1,153,960	977,329	176,631	309	73,126	103,814	---	---	---	8,775	98,602	---	73,126	159,500
Total	**24,982,553**	**22,300,369**	**2,682,184**	**83,611**	**672,988**	**2,092,807**	**---**	**---**	**---**	**1,228,569**	**917,647**	**---**	**188,176**	**478,831**
Dexter														
Sewer [0]	15,035	9,651	5,384	8,562	---	13,946	7,999	---	---	---	---	---	---	---
Water [0]	50,161	22,919	27,242	6,793	3,756	30,279	5,717	---	---	---	---	---	3,756	10,000
Total	**65,196**	**32,570**	**32,626**	**15,355**	**3,756**	**44,225**	**13,716**	**---**	**---**	**---**	**---**	**---**	**3,756**	**10,000**
Dilworth														
Forestry	25,358	18,127	7,231	302	---	7,533	---	---	---	---	---	---	---	---
Pest Control	30,250	29,816	434	145	---	579	---	---	---	---	---	---	---	---
Refuse	368,168	366,846	1,322	903	---	2,225	---	---	---	7,500	1,403	---	---	---
Sewer	572,298	528,813	43,485	155,431	27,446	171,470	46,587	---	15,117	7,500	1,403	---	27,446	100,000
Water	553,562	668,456	(114,894)	4,654	---	(110,240)	---	---	---	7,500	1,403	---	---	---
Total	**1,549,636**	**1,612,058**	**(62,422)**	**161,435**	**27,446**	**71,567**	**46,587**	**---**	**15,117**	**22,500**	**4,209**	**---**	**27,446**	**100,000**
Dodge Center														
Ambulance	927,749	810,299	117,450	8,060	12	125,498	---	---	---	---	160,730	---	12	---
Sewer	400,493	378,487	22,006	21,509	---	43,515	---	---	---	49,753	7,653	---	---	---
Water	304,424	324,785	(20,361)	22,580	---	2,219	---	---	---	88,497	7,653	---	---	---
Total	**1,632,666**	**1,513,571**	**119,095**	**52,149**	**12**	**171,232**	**---**	**---**	**---**	**138,250**	**176,036**	**---**	**12**	**---**
Donaldson														
Sewer [0]	5,310	1,193	4,117	13	---	4,130	---	---	---	---	---	---	---	---
Total	**5,310**	**1,193**	**4,117**	**13**	**---**	**4,130**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Donnelly														
Garbage [0]	26,919	26,919	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	22,236	28,131	(5,895)	2	---	(5,893)	---	---	---	---	---	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	45,701	37,917	7,784	4	2,100	5,688	---	---	---	---	41,502	43,600	2,100	---
Total	**94,856**	**92,967**	**1,889**	**6**	**2,100**	**(205)**	**---**	**---**	**---**	**---**	**41,502**	**43,600**	**2,100**	**---**
Doran														
Wastewater	8,935	2,573	6,362	---	318	6,044	---	---	---	---	---	---	318	3,236
Total	**8,935**	**2,573**	**6,362**	**---**	**318**	**6,044**	**---**	**---**	**---**	**---**	**---**	**---**	**318**	**3,236**
Dover														
Water and Sewer [3]	194,808	127,115	67,693	---	8,311	59,382	---	---	---	---	---	---	8,311	25,000
Total	**194,808**	**127,115**	**67,693**	**---**	**8,311**	**59,382**	**---**	**---**	**---**	**---**	**---**	**---**	**8,311**	**25,000**
Dovray														
Sewer	25,280	19,274	6,006	407	8,797	(2,384)	---	---	---	---	---	---	8,797	3,000
Water	7,237	11,187	(3,950)	279	170	(3,841)	---	---	---	---	---	---	170	873
Total	**32,517**	**30,461**	**2,056**	**686**	**8,967**	**(6,225)**	**---**	**---**	**---**	**---**	**---**	**---**	**8,967**	**3,873**
Duluth														
Airport [29]	4,212,773	12,255,628	(8,042,855)	659,447	3,343,473	(10,726,881)	---	6,156,814	2,791,234	---	15,415,721	3,400,000	279,012	515,329
Duluth Entertainment and Convention Center [29]	8,422,007	12,971,364	(4,549,357)	1,472,183	18,833	(3,096,007)	---	---	---	---	417,810	---	18,833	135,177
Gas Utility	40,587,986	35,014,738	5,573,248	42,103	246,635	5,368,716	---	---	23,365	2,532,671	3,016,182	---	246,635	1,037,882
Golf	1,738,980	2,048,391	(309,411)	---	11,282	(320,693)	---	---	---	---	---	---	11,282	110,717
Parking	3,779,385	2,569,126	1,210,259	829	332,492	878,596	---	---	---	1,283,405	---	---	332,492	860,000
Sewer Utility	20,543,747	17,678,215	2,865,532	5,897	596,562	2,274,867	---	---	2,092,256	14,297	4,313,896	648,988	596,562	2,939,727
Spirit Mountain Recreation Area Authority [29]	4,867,328	5,372,725	(505,397)	418,636	127,989	(214,750)	---	---	---	---	5,610,406	---	127,989	455,008
Steam District #1	7,858,967	7,576,556	282,411	34,004	116,850	199,565	---	45,447	---	152,719	1,049,705	---	116,850	---
Storm Water	4,753,883	3,546,397	1,207,486	11,881	59,043	1,160,324	---	10,000	---	431,532	766,144	---	59,043	204,552
Street Light Utility	2,214,921	1,547,094	667,827	(16,570)	---	651,257	---	---	---	41,000	162,691	---	---	---
Transit [29]	2,653,723	17,017,434	(14,363,711)	12,176,799	---	(2,186,912)	---	6,427,998	3,063,463	---	6,310,583	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	14,878,380	10,970,961	3,907,419	36,081	274,206	3,669,294	---	---	22,171	259,200	3,960,476	620,706	274,206	1,401,403
Total	**116,512,080**	**128,568,629**	**(12,056,549)**	**14,841,290**	**5,127,365**	**(2,342,624)**	**---**	**12,640,259**	**7,992,489**	**4,714,824**	**41,023,614**	**4,669,694**	**2,062,904**	**7,659,795**
Dumont														
Sanitation	4,664	4,614	50	---	---	50	---	---	---	---	---	---	---	---
Sewer	24,757	26,585	(1,828)	---	7,996	(9,824)	---	---	---	---	---	---	7,996	6,000
Water	22,056	25,103	(3,047)	---	2,065	(5,112)	---	---	---	---	---	---	2,065	7,000
Total	**51,477**	**56,302**	**(4,825)**	**---**	**10,061**	**(14,886)**	**---**	**---**	**---**	**---**	**---**	**---**	**10,061**	**13,000**
Dundas														
Refuse	97,116	78,613	18,503	131	---	18,634	---	---	---	---	---	---	---	---
Sewer	415,095	420,798	(5,703)	88,859	83,497	(341)	---	72,377	---	---	---	---	83,497	315,158
Storm Water Utility	11,000	30,254	(19,254)	363	---	(18,891)	---	---	---	---	---	---	---	---
Water	330,427	453,040	(122,613)	4,105	167,560	(286,068)	---	---	---	(261,058)	61,352	2,396,729	141,046	2,515,000
Total	**853,638**	**982,705**	**(129,067)**	**93,458**	**251,057**	**(286,666)**	**---**	**72,377**	**---**	**(261,058)**	**61,352**	**2,396,729**	**224,543**	**2,830,158**
Dundee*														
Electric [17]	73,137	109,308	(36,171)	26,980	6,214	(15,405)	---	21,912	---	---	---	---	---	---
Sewer	---	455	(455)	10,725	---	10,270	---	---	---	4,576	1,507,535	---	---	---
Water	7,880	22,262	(14,382)	14,157	7,380	(7,605)	---	---	---	---	---	---	7,380	4,000
Total	**81,017**	**132,025**	**(51,008)**	**51,862**	**13,594**	**(12,740)**	**---**	**21,912**	**---**	**4,576**	**1,507,535**	**---**	**7,380**	**4,000**
Dunnell														
Utility [30]	172,022	218,496	(46,474)	29,150	9,733	(27,057)	25,219	---	---	---	---	---	9,522	3,750
Total	**172,022**	**218,496**	**(46,474)**	**29,150**	**9,733**	**(27,057)**	**25,219**	**---**	**---**	**---**	**---**	**---**	**9,522**	**3,750**
Eagan														
Aquatic Facility	1,075,195	1,253,404	(178,209)	(2,927)	---	(181,136)	---	---	404	(827,200)	---	---	---	---
Civic Arena	1,071,069	1,321,412	(250,343)	(94)	36,172	(286,609)	---	---	808	(405,000)	6,230	---	36,172	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Community Center	1,338,281	2,142,105	(803,824)	1,159,845	200,580	155,441	1,113,426	---	1,615	(363,945)	89,515	---	200,291	830,000
Fiber Infrastructure	8,280	198,584	(190,304)	(1,050)	---	(191,354)	---	---	---	---	23,617	---	---	---
Sanitary Sewer	6,058,044	6,392,906	(334,862)	166,246	31,406	(200,022)	---	---	75,663	315,366	720,987	---	---	---
Storm Drainage/Water Quality	1,339,663	2,681,861	(1,342,198)	111,471	22,539	(1,253,266)	---	---	44,087	85,106	36,653	---	---	---
Street Light Utility	618,400	523,608	94,792	2,650	---	97,442	---	---	16	34,100	---	---	---	---
Water	4,593,622	6,173,188	(1,579,566)	1,811,690	57,849	174,275	---	---	32,412	1,049,005	458,062	---	---	---
Total	**16,102,554**	**20,687,068**	**(4,584,514)**	**3,247,831**	**348,546**	**(1,685,229)**	**1,113,426**	**---**	**155,005**	**(112,568)**	**1,335,064**	**---**	**236,463**	**830,000**
Eagle Bend														
Gas	319,674	249,284	70,390	2,862	30,384	42,868	---	---	---	---	317	---	30,384	45,000
Liquor	254,472	261,345	(6,873)	11,548	---	4,675	---	---	---	---	1,315	---	---	---
Sewer	91,365	43,027	48,338	3,160	---	51,498	---	---	---	52,647	---	---	---	---
Water	93,424	59,472	33,952	3,914	4,736	33,130	---	---	---	13,432	---	---	4,736	14,000
Total	**758,935**	**613,128**	**145,807**	**21,484**	**35,120**	**132,171**	**---**	**---**	**---**	**66,079**	**1,632**	**---**	**35,120**	**59,000**
Eagle Lake														
Sanitary Sewer	391,777	294,583	97,194	405	---	97,599	---	---	---	50,000	3,750	---	---	---
Water	300,105	189,672	110,433	25,778	8,672	127,539	---	---	---	50,550	3,750	---	8,672	40,000
Total	**691,882**	**484,255**	**207,627**	**26,183**	**8,672**	**225,138**	**---**	**---**	**---**	**100,550**	**7,500**	**---**	**8,672**	**40,000**
East Bethel														
Arena	272,163	223,632	48,531	2	---	48,533	---	---	---	---	9,705	---	---	---
Sewer	73,013	88,814	(15,801)	---	1	(15,802)	---	---	---	---	---	---	1	---
Water	67,729	174,408	(106,679)	4	---	(106,675)	---	---	---	---	---	---	---	---
Total	**412,905**	**486,854**	**(73,949)**	**6**	**1**	**(73,944)**	**---**	**---**	**---**	**---**	**9,705**	**---**	**1**	**---**
East Grand Forks														
City Mall	176,714	335,128	(158,414)	2,208	---	(156,206)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Economic Development and Housing Authority [29]	343,968	3,176,592	(2,832,624)	2,185,356	25,604	(672,872)	139,680	1,557,545	---	---	---	---	---	---
Electric	13,587,455	13,182,765	404,690	(218,396)	215	186,079	---	---	---	294,639	2,626,535	---	215	---
Refuse	850,212	911,483	(61,271)	15,000	1,463	(47,734)	---	---	---	---	---	---	1,463	---
Sewer	1,428,483	825,728	602,755	(30,069)	92,755	479,931	---	---	---	---	103,479	---	92,755	176,000
Storm Water	233,105	561,522	(328,417)	427	---	(327,990)	---	427	---	(45,000)	96,933	---	---	---
Water	2,700,640	2,152,305	548,335	---	---	548,335	---	---	---	---	533,124	---	---	---
Total	**19,320,577**	**21,145,523**	**(1,824,946)**	**1,954,526**	**120,037**	**9,543**	**139,680**	**1,557,972**	**---**	**249,639**	**3,360,071**	**---**	**94,433**	**176,000**
East Gull Lake														
Sewer	491,254	662,626	(171,372)	127,624	61,144	(104,892)	67,134	---	---	---	189,260	---	61,144	371,400
Total	**491,254**	**662,626**	**(171,372)**	**127,624**	**61,144**	**(104,892)**	**67,134**	**---**	**---**	**---**	**189,260**	**---**	**61,144**	**371,400**
Easton														
Mosquito Spraying	1,266	2,025	(759)	---	---	(759)	---	---	---	---	---	---	---	---
Refuse	2,451	2,854	(403)	---	---	(403)	---	---	---	---	---	---	---	---
Sewer	43,453	36,412	7,041	---	---	7,041	---	---	---	---	---	---	---	---
Water	38,640	30,925	7,715	---	---	7,715	---	---	---	---	---	---	---	---
Total	**85,810**	**72,216**	**13,594**	**---**	**---**	**13,594**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Echo														
Cemetery	---	100	(100)	402	---	302	---	---	---	---	---	---	---	---
Sewer	49,429	24,144	25,285	1,045	7,300	19,030	---	---	---	---	---	---	7,300	15,000
Water	74,229	45,229	29,000	14,202	9,135	34,067	---	---	---	---	---	---	9,135	3,000
Total	**123,658**	**69,473**	**54,185**	**15,649**	**16,435**	**53,399**	**---**	**---**	**---**	**---**	**---**	**---**	**16,435**	**18,000**
Eden Prairie														
Liquor	12,396,146	11,174,499	1,221,647	10,688	---	1,232,335	---	---	---	1,100,000	---	---	---	---
Sewer	5,435,885	6,516,317	(1,080,432)	837,521	20,221	(263,132)	---	---	---	28,569	87,086	---	20,221	80,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm	1,431,265	2,420,535	(989,270)	164,882	---	(824,388)	---	---	77,067	10,000	501,447	---	---	---
Water	7,730,269	9,492,431	(1,762,162)	1,962,191	84,367	115,662	---	---	10,000	260,000	79,518	---	84,367	350,000
Total	**26,993,565**	**29,603,782**	**(2,610,217)**	**2,975,282**	**104,588**	**260,477**	**---**	**---**	**87,067**	**1,398,569**	**668,051**	**---**	**104,588**	**430,000**
Eden Valley														
Senior Housing	121,639	80,349	41,290	5,404	21,474	25,220	---	---	---	---	---	406,000	21,474	465,000
Sewer	152,348	140,159	12,189	25,956	9,919	28,226	---	---	---	9,500	---	---	9,919	29,000
Water	174,511	178,139	(3,628)	27,769	20,231	3,910	---	---	3,790	---	10,474	---	20,231	148,000
Total	**448,498**	**398,647**	**49,851**	**59,129**	**51,624**	**57,356**	**---**	**---**	**3,790**	**9,500**	**10,474**	**406,000**	**51,624**	**642,000**
Edgerton														
Refuse	45,879	38,180	7,699	15	---	7,714	---	---	---	---	---	---	---	---
Sewer	80,628	125,069	(44,441)	---	---	(44,441)	---	---	---	---	---	---	---	---
Water	165,438	161,643	3,795	10,012	7,941	5,866	---	---	10,000	---	---	---	7,941	20,000
Total	**291,945**	**324,892**	**(32,947)**	**10,027**	**7,941**	**(30,861)**	**---**	**---**	**10,000**	**---**	**---**	**---**	**7,941**	**20,000**
Edina														
Aquatic Center	928,055	814,258	113,797	8,901	9,214	113,484	---	---	---	---	80,242	---	9,214	140,000
Arena	1,942,971	2,123,221	(180,250)	18,005	149,289	(311,534)	---	---	---	(557,345)	1,201,016	---	149,273	100,000
Art Center	467,021	607,649	(140,628)	8,429	---	(132,199)	---	---	---	(165,000)	---	---	---	---
Centennial Lakes	735,556	944,372	(208,816)	(50,799)	---	(259,615)	---	---	---	(48,364)	78,669	---	---	---
Edinborough Park	1,423,056	1,415,094	7,962	(55,650)	---	(47,688)	---	---	---	(66,803)	110,883	---	---	---
Golf Course	2,711,743	3,180,716	(468,973)	20,532	19,246	(467,687)	---	---	---	(468,681)	2,980,243	1,138,472	19,246	310,000
Liquor	13,711,557	12,264,413	1,447,144	20,867	---	1,468,011	---	---	---	1,340,100	41,313	---	---	---
Sports Dome [20]	---	---	---	---	---	---	---	---	---	---	16,946	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Utilities [1]	17,830,425	12,893,159	4,937,266	615,401	980,245	4,572,422	---	---	489,387	100,000	6,670,868	---	980,241	3,400,000
Total	**39,750,384**	**34,242,882**	**5,507,502**	**585,686**	**1,157,994**	**4,935,194**	**---**	**---**	**489,387**	**133,907**	**11,180,180**	**1,138,472**	**1,157,974**	**3,950,000**
Effie														
Sewer [*]	44,558	32,195	12,363	8,000	12,086	8,277	8,000	---	---	---	7,529	---	12,086	4,000
Total	**44,558**	**32,195**	**12,363**	**8,000**	**12,086**	**8,277**	**8,000**	**---**	**---**	**---**	**7,529**	**---**	**12,086**	**4,000**
Eitzen														
Electric [0]	310,885	230,975	79,910	3,431	---	83,341	---	---	---	---	45,287	---	---	---
Recycle [0]	257	10,658	(10,401)	---	---	(10,401)	---	---	---	---	---	---	---	---
Sewer [0]	---	19,120	(19,120)	1,832	---	(17,288)	---	---	---	---	13,134	---	---	---
Water [0]	1,025	29,633	(28,608)	---	---	(28,608)	---	---	---	---	---	---	---	---
Total	**312,167**	**290,386**	**21,781**	**5,263**	**---**	**27,044**	**---**	**---**	**---**	**---**	**58,421**	**---**	**---**	**---**
Elba														
Water [0]	5,076	20,333	(15,257)	5,656	---	(9,601)	---	---	---	---	---	---	---	---
Total	**5,076**	**20,333**	**(15,257)**	**5,656**	**---**	**(9,601)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Elbow Lake														
Electric	1,600,619	1,351,906	248,713	5,416	14,779	239,350	---	---	---	100,000	117,725	---	14,008	35,000
Maplewood Manor	140,955	126,615	14,340	45	3,464	10,921	---	---	---	---	1,097	---	2,698	25,000
Sewer	204,910	202,259	2,651	---	3,611	(960)	---	---	---	2,500	474,536	268,857	3,611	4,000
Tipsinah Mounds Campground	214,856	175,907	38,949	2,331	7,953	33,327	---	2,312	---	66,713	13,301	---	---	---
Water	259,749	281,214	(21,465)	353,122	1,409	330,248	---	352,700	---	2,500	481,405	52,037	1,409	2,000
Total	**2,421,089**	**2,137,901**	**283,188**	**360,914**	**31,216**	**612,886**	**---**	**355,012**	**---**	**171,713**	**1,088,064**	**320,894**	**21,726**	**66,000**
Elgin														
Building [23]	43,600	33,761	9,839	---	16,473	(6,634)	---	---	---	---	---	---	16,473	10,367
Sewer [23]	126,608	174,188	(47,580)	---	---	(47,580)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [23]	169,714	184,600	(14,886)	---	42,559	(57,445)	---	---	---	---	---	---	42,559	79,912
Total	**339,922**	**392,549**	**(52,627)**	**---**	**59,032**	**(111,659)**	**---**	**---**	**---**	**---**	**---**	**---**	**59,032**	**90,279**
Elizabeth														
Liquor	356,924	344,134	12,790	---	---	12,790	---	---	---	---	---	---	---	---
Sewer	11,420	8,598	2,822	---	---	2,822	---	---	---	---	---	---	---	---
Water	65,574	63,705	1,869	---	4,714	(2,845)	---	---	---	---	---	---	4,714	32,000
Total	**433,918**	**416,437**	**17,481**	**---**	**4,714**	**12,767**	**---**	**---**	**---**	**---**	**---**	**---**	**4,714**	**32,000**
Elk River														
Electric	30,846,379	28,127,892	2,718,487	264,209	294,867	2,687,829	---	---	---	781,162	2,540,610	---	211,429	999,588
Garbage	1,285,138	1,251,420	33,718	(25,161)	---	8,557	---	---	---	11,755	---	---	---	---
Liquor	6,756,581	5,706,760	1,049,821	(87,003)	---	962,818	---	---	---	672,289	---	---	---	---
Sewer	1,613,276	2,298,094	(684,818)	396,121	22,649	(311,346)	---	---	---	115,000	---	---	22,649	175,000
Water	2,278,124	2,243,239	34,885	421,447	89,441	366,891	---	---	---	(15,000)	1,010,051	---	89,441	517,000
Total	**42,779,498**	**39,627,405**	**3,152,093**	**969,613**	**406,957**	**3,714,749**	**---**	**---**	**---**	**1,565,206**	**3,550,661**	**---**	**323,519**	**1,691,588**
Elko New Market														
Sewer	870,202	1,065,699	(195,497)	11,383	101,983	(286,097)	---	---	---	---	76,344	414,000	101,983	344,457
Storm Water	200,067	233,856	(33,789)	2,975	21,843	(52,657)	---	---	---	---	7,796	---	21,843	50,123
Water	618,699	515,985	102,714	17,514	30,700	89,528	---	---	---	---	140,033	414,000	30,700	566,435
Total	**1,688,968**	**1,815,540**	**(126,572)**	**31,872**	**154,526**	**(249,226)**	**---**	**---**	**---**	**---**	**224,173**	**828,000**	**154,526**	**961,015**
Elkton														
Water and Sewer [0][3]	18,240	17,737	503	77	---	580	---	---	---	10,000	---	---	---	---
Total	**18,240**	**17,737**	**503**	**77**	**---**	**580**	**---**	**---**	**---**	**10,000**	**---**	**---**	**---**	**---**
Ellendale														
Liquor	375,366	357,508	17,858	42	---	17,900	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	63,311	72,645	(9,334)	178	4,361	(13,517)	---	---	---	---	---	---	4,361	15,704
Water	234,520	215,308	19,212	12	50,746	(31,522)	---	---	---	---	---	---	50,746	152,296
Total	**673,197**	**645,461**	**27,736**	**232**	**55,107**	**(27,139)**	**---**	**---**	**---**	**---**	**---**	**---**	**55,107**	**168,000**
Ellsworth														
Parkview Manor Municipal Nursing Home [14][29]	1,572,931	1,774,553	(201,622)	6,477	24,493	(219,638)	---	---	---	---	8,996	---	---	---
Water, Sewer, and Refuse [0][1]	261,000	196,538	64,462	4,958	17,494	51,926	---	---	---	---	---	---	17,494	25,000
Total	**1,833,931**	**1,971,091**	**(137,160)**	**11,435**	**41,987**	**(167,712)**	**---**	**---**	**---**	**---**	**8,996**	**---**	**17,494**	**25,000**
Elmore														
Liquor	125,330	128,342	(3,012)	67	---	(2,945)	---	---	---	---	---	---	---	---
Refuse	40,090	44,677	(4,587)	24	---	(4,563)	---	---	---	---	---	---	---	---
Sewer	71,560	172,837	(101,277)	372,216	41,293	229,646	---	158,382	---	(23,419)	162,292	---	41,293	24,080
Water	128,357	167,289	(38,932)	317,902	32,444	246,526	---	190,604	---	(18,401)	141,083	---	32,444	18,920
Total	**365,337**	**513,145**	**(147,808)**	**690,209**	**73,737**	**468,664**	**---**	**348,986**	**---**	**(41,820)**	**303,375**	**---**	**73,737**	**43,000**
Ely														
Electric	3,645,235	3,599,811	45,424	9,536	---	54,960	---	13,023	---	---	34,712	---	---	---
Housing and Redevelopment Authority Business Activities [29]	290,933	164,005	126,928	420	176,470	(49,122)	---	---	---	---	15,542	---	176,470	9,353
Housing and Redevelopment Authority Low Rent Public Housing [29]	393,713	835,516	(441,803)	289,252	---	(152,551)	---	288,161	---	(5,000)	32,539	---	---	---
Housing and Redevelopment Authority Public Housing Capital Fund [29]	---	---	---	5,000	---	5,000	---	5,000	---	5,000	---	---	---	---
Sewer	974,673	971,672	3,001	2,137	67,741	(62,603)	---	---	---	---	36,211	---	67,741	172,000
Water	656,192	578,701	77,491	3,248	18,846	61,893	---	---	---	---	17,299	---	18,846	64,000
Total	**5,960,746**	**6,149,705**	**(188,959)**	**309,593**	**263,057**	**(142,423)**	**---**	**306,184**	**---**	**---**	**136,303**	**---**	**263,057**	**245,353**
Elysian														
Refuse Collection	50,903	52,859	(1,956)	---	---	(1,956)	---	---	---	---	---	---	---	---
Sewer Utility	174,302	211,647	(37,345)	105	7,736	(44,976)	---	---	---	---	2,111	---	7,736	63,251

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	171,528	160,686	10,842	18,058	21,267	7,633	---	---	---	---	6,893	---	21,267	59,000
Total	**396,733**	**425,192**	**(28,459)**	**18,163**	**29,003**	**(39,299)**	**---**	**---**	**---**	**---**	**9,004**	**---**	**29,003**	**122,251**
Emily														
Sewer	65,269	116,658	(51,389)	126,527	35,261	39,877	126,011	---	---	---	---	1,459,284	35,261	1,546,000
Total	**65,269**	**116,658**	**(51,389)**	**126,527**	**35,261**	**39,877**	**126,011**	**---**	**---**	**---**	**---**	**1,459,284**	**35,261**	**1,546,000**
Emmons														
Garbage [0]	21,069	22,314	(1,245)	9	---	(1,236)	---	---	---	---	---	---	---	---
Sewer [0]	32,743	19,243	13,500	7	2,580	10,927	---	---	---	---	---	---	2,580	14,000
Water [0]	32,372	16,617	15,755	12	2,214	13,553	---	---	---	---	---	---	2,214	10,000
Total	**86,184**	**58,174**	**28,010**	**28**	**4,794**	**23,244**	**---**	**---**	**---**	**---**	**---**	**---**	**4,794**	**24,000**
Erhard														
Liquor	279,203	285,852	(6,649)	2,579	---	(4,070)	---	---	---	---	---	---	---	---
Total	**279,203**	**285,852**	**(6,649)**	**2,579**	**---**	**(4,070)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Erskine														
Sewer	80,982	61,302	19,680	230	1,498	18,412	---	---	---	7,000	---	---	1,498	13,728
Water	107,069	108,105	(1,036)	376	24,510	(25,170)	---	---	---	(10,698)	3,339	---	24,510	24,000
Total	**188,051**	**169,407**	**18,644**	**606**	**26,008**	**(6,758)**	**---**	**---**	**---**	**(3,698)**	**3,339**	**---**	**26,008**	**37,728**
Evan														
Water and Sewer [0][3]	35,017	25,333	9,684	20	13,657	(3,953)	---	---	---	(1,000)	---	---	13,627	3,500
Total	**35,017**	**25,333**	**9,684**	**20**	**13,657**	**(3,953)**	**---**	**---**	**---**	**(1,000)**	**---**	**---**	**13,627**	**3,500**
Evansville														
Sewer	122,179	72,052	50,127	6	6,842	43,291	---	---	---	18,191	15,416	---	6,554	43,595
Water	109,339	83,644	25,695	6	5,985	19,716	---	---	---	67,080	---	---	5,697	14,333
Total	**231,518**	**155,696**	**75,822**	**12**	**12,827**	**63,007**	**---**	**---**	**---**	**85,271**	**15,416**	**---**	**12,251**	**57,928**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Eveleth														
Economic Development Authority - Lincoln Place [29]	298,981	245,041	53,940	473	62,096	(7,683)	---	---	---	---	76,879	---	61,945	55,390
Golf Course	132,131	215,916	(83,785)	---	---	(83,785)	---	---	---	(90,780)	21,648	---	---	---
Housing and Redevelopment Authority [14]	96,866	280,638	(183,772)	60,863	2,109	(125,018)	---	43,746	---	---	82,744	---	---	---
Medical Office Building	91,000	43,451	47,549	---	31,825	15,724	---	---	---	---	---	---	31,825	35,647
Refuse	490,308	429,577	60,731	---	2,770	57,961	---	---	---	---	---	---	2,770	29,091
Sewer Treatment Plants	618,406	633,556	(15,150)	---	30,751	(45,901)	---	---	---	---	8,595	---	30,751	199,867
Water Utility	549,489	949,210	(399,721)	718	38,977	(437,980)	---	---	---	---	90,947	---	38,977	93,000
Total	**2,277,181**	**2,797,389**	**(520,208)**	**62,054**	**168,528**	**(626,682)**	**---**	**43,746**	**---**	**(90,780)**	**280,813**	**---**	**166,268**	**412,995**
Excelsior														
Commercial Docks	238,362	132,192	106,170	(3,760)	---	102,410	---	---	---	50,000	---	---	---	---
Sewer	524,627	353,393	171,234	50,254	9,539	211,949	---	---	---	13,000	352,494	---	9,539	41,045
Solid Waste	154,293	135,060	19,233	(1,429)	---	17,804	---	---	---	8,000	---	---	---	---
Street Light Utility	55,596	60,486	(4,890)	(630)	---	(5,520)	---	---	---	2,000	---	---	---	---
Surface Water Management	150,817	115,395	35,422	(3,363)	7,811	24,248	---	---	---	2,000	---	---	7,811	21,778
Water	492,909	337,390	155,519	63,850	36,019	183,350	---	---	---	13,000	192,881	---	36,019	111,622
Total	**1,616,604**	**1,133,916**	**482,688**	**104,922**	**53,369**	**534,241**	**---**	**---**	**---**	**88,000**	**545,375**	**---**	**53,369**	**174,445**
Eyota														
Arbor Gardens Senior Housing	988,665	795,739	192,926	1,766	142,955	51,737	---	---	---	---	49,619	2,174,790	117,745	115,000
Sewer Utility	310,057	347,711	(37,654)	749	40,420	(77,325)	---	---	---	---	---	---	40,420	120,019
Storm Water Utility	18,218	19,118	(900)	193	---	(707)	---	---	---	13,500	---	---	---	---
Water Utility	187,792	158,158	29,634	3,967	7,599	26,002	---	---	---	---	16,417	---	7,599	14,981
Total	**1,504,732**	**1,320,726**	**184,006**	**6,675**	**190,974**	**(293)**	**---**	**---**	**---**	**13,500**	**66,036**	**2,174,790**	**165,764**	**250,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Fairfax														
Electric	1,323,028	1,025,165	297,863	(156,163)	18,641	123,059	---	---	---	120,000	96,226	---	16,801	135,000
Housing and Redevelopment Authority - Fairview	140,370	111,938	28,432	2,366	21	30,777	---	---	---	---	14,421	---	21	---
Housing and Redevelopment Authority - Southview	55,883	55,189	694	12,700	5,845	7,549	---	---	---	---	27,572	---	5,845	4,600
Liquor	526,245	574,120	(47,875)	3,480	---	(44,395)	---	---	---	---	3,088	---	---	---
Natural Gas	1,606,136	1,250,301	355,835	(26,317)	44,644	284,874	---	---	---	120,000	36,589	1,557,511	44,644	1,635,000
Sanitary Sewer	205,879	108,907	96,972	1,876	8,190	90,658	---	---	---	---	3,399	---	8,190	89,655
Storm Sewer	106,359	72,159	34,200	---	---	34,200	---	---	---	---	48,186	---	---	---
Water	290,367	293,224	(2,857)	1,097	17,357	(19,117)	---	---	---	---	87,807	153,790	17,357	101,000
Total	**4,254,267**	**3,491,003**	**763,264**	**(160,961)**	**94,698**	**507,605**	**---**	**---**	**---**	**240,000**	**317,288**	**1,711,301**	**92,858**	**1,965,255**
Fairmont														
Electric Department	14,639,236	13,901,698	737,538	9,837	68,915	678,460	---	---	---	592,161	269,144	8,466,602	61,721	---
Liquor	3,392,209	2,898,129	494,080	6,164	---	500,244	---	---	---	351,430	---	---	---	---
Parking Lot	4,797	4,830	(33)	12	---	(21)	---	---	---	---	---	---	---	---
Sewer	2,542,395	1,780,234	762,161	21,654	161,939	621,876	---	---	---	88,168	135,694	---	152,750	669,000
Storm Sewer Utility	585,906	317,352	268,554	12,171	54,878	225,847	---	---	---	---	112,235	---	47,604	165,000
Water Department	3,332,167	1,853,575	1,478,592	15,725	818,426	675,891	---	200,172	---	96,803	8,908,184	8,466,602	509,148	910,000
Total	**24,496,710**	**20,755,818**	**3,740,892**	**65,563**	**1,104,158**	**2,702,297**	**---**	**200,172**	**---**	**1,128,562**	**9,425,257**	**16,933,204**	**771,223**	**1,744,000**
Falcon Heights														
Sanitary Sewer	807,031	704,897	102,134	2,387	---	104,521	---	---	---	80,000	---	---	---	---
Storm Drainage	156,632	136,662	19,970	229	---	20,199	---	---	---	---	---	---	---	---
Total	**963,663**	**841,559**	**122,104**	**2,616**	**---**	**124,720**	**---**	**---**	**---**	**80,000**	**---**	**---**	**---**	**---**
Faribault														
Sewer	5,319,280	4,759,472	559,808	(155,612)	514,254	(110,058)	---	---	---	175,721	696,141	---	514,254	1,396,461

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Water	637,980	553,694	84,286	(28,448)	---	55,838	---	---	---	---	569,975	---	---	---
Water	2,399,706	1,981,333	418,373	(83,980)	15,892	318,501	---	---	---	(175,721)	1,667,350	---	15,892	980,000
Total	**8,356,966**	**7,294,499**	**1,062,467**	**(268,040)**	**530,146**	**264,281**	**---**	**---**	**---**	**---**	**2,933,466**	**---**	**530,146**	**2,376,461**
Farmington														
Liquor	4,521,454	4,206,058	315,396	---	---	315,396	---	---	---	70,000	---	---	---	---
Sewer Utility	1,816,763	1,625,220	191,543	(3,982)	2,707	184,854	---	---	---	234,361	130,427	---	675	230,000
Solid Waste	1,952,177	1,658,547	293,630	73,851	---	367,481	---	---	---	155,380	262,225	---	---	56,001
Storm Water Utility	565,166	513,582	51,584	(2,139)	---	49,445	---	---	---	333,764	---	---	---	---
Street Light Utility	216,719	184,834	31,885	---	---	31,885	---	---	---	---	---	---	---	---
Water Utility	1,558,400	1,426,947	131,453	(33,415)	351	97,687	---	---	---	616,609	---	---	---	---
Total	**10,630,679**	**9,615,188**	**1,015,491**	**34,315**	**3,058**	**1,046,748**	**---**	**---**	**---**	**1,410,114**	**392,652**	**---**	**675**	**286,001**
Federal Dam														
Sewer [0]	23,692	32,186	(8,494)	16,184	---	7,690	11,725	---	---	2,784	---	---	---	---
Total	**23,692**	**32,186**	**(8,494)**	**16,184**	**---**	**7,690**	**11,725**	**---**	**---**	**2,784**	**---**	**---**	**---**	**---**
Felton														
Garbage [0]	13,566	16,878	(3,312)	---	---	(3,312)	---	---	---	(3,312)	---	---	---	---
Sewer [0]	5,947	4,682	1,265	---	---	1,265	---	---	---	(1,265)	---	---	---	---
Water [0]	8,774	6,754	2,020	---	---	2,020	---	---	---	(2,020)	---	---	---	---
Total	**28,287**	**28,314**	**(27)**	**---**	**---**	**(27)**	**---**	**---**	**---**	**(6,597)**	**---**	**---**	**---**	**---**
Fergus Falls														
Liquor	5,558,669	4,886,554	672,115	3,453	32,550	643,018	---	---	---	370,979	14,653	---	32,550	115,000
Sewage Disposal	2,109,988	2,062,632	47,356	(61,153)	11,413	(25,210)	---	---	---	273,305	290,809	---	11,413	222,472
Storm Water	407,090	368,677	38,413	(5,427)	---	32,986	---	---	---	72,312	51,811	---	---	---
Waste Management	2,390,522	2,373,954	16,568	(33,593)	36,543	(53,568)	---	---	---	22,787	13,115	---	36,543	65,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Department	1,828,395	1,722,878	105,517	(21,987)	114,863	(31,333)	---	---	---	250,046	501,488	---	114,863	100,000
Total	**12,294,664**	**11,414,695**	**879,969**	**(118,707)**	**195,369**	**565,893**	**---**	**---**	**---**	**989,429**	**871,876**	**---**	**195,369**	**502,472**
Fertile														
Nursing Home [14]	2,988,588	3,371,262	(382,674)	126	1,529	(384,077)	---	---	---	---	38,280	---	1,529	3,561
Sewer	58,819	68,066	(9,247)	---	---	(9,247)	---	---	---	(181,743)	200,102	---	---	---
Water	133,484	156,470	(22,986)	---	6,509	(29,495)	---	---	---	---	20,842	---	6,509	55,000
Total	**3,180,891**	**3,595,798**	**(414,907)**	**126**	**8,038**	**(422,819)**	**---**	**---**	**---**	**(181,743)**	**259,224**	**---**	**8,038**	**58,561**
Fifty Lakes														
Liquor	421,822	399,967	21,855	---	---	21,855	---	---	---	---	1,918	---	---	---
Total	**421,822**	**399,967**	**21,855**	**---**	**---**	**21,855**	**---**	**---**	**---**	**---**	**1,918**	**---**	**---**	**---**
Finlayson														
Liquor	542,733	471,707	71,026	10,537	---	81,563	---	---	---	26,225	---	---	---	---
Sewer	38,383	44,313	(5,930)	---	1,815	(7,745)	---	---	---	(12,815)	---	---	1,815	11,000
Water	97,019	71,634	25,385	---	12,875	12,510	---	---	---	12,815	---	---	12,875	25,000
Total	**678,135**	**587,654**	**90,481**	**10,537**	**14,690**	**86,328**	**---**	**---**	**---**	**26,225**	**---**	**---**	**14,690**	**36,000**
Fisher														
Refuse and Recycling	52,971	54,151	(1,180)	---	---	(1,180)	---	---	---	---	---	---	---	---
Sewer	84,843	41,059	43,784	---	47,983	(4,199)	---	---	---	---	---	---	47,983	17,000
Water	111,636	144,675	(33,039)	10,044	12,950	(35,945)	---	---	---	---	---	---	12,950	102,000
Total	**249,450**	**239,885**	**9,565**	**10,044**	**60,933**	**(41,324)**	**---**	**---**	**---**	**---**	**---**	**---**	**60,933**	**119,000**
Flensburg														
Liquor [0]	293,843	271,544	22,299	---	11,400	10,899	---	---	---	---	---	---	4,523	6,877
Refuse [0]	13,236	17,871	(4,635)	1,497	---	(3,138)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer [0]	7,091	5,010	2,081	---	---	2,081	---	---	---	---	---	---	---	---
Total	**314,170**	**294,425**	**19,745**	**1,497**	**11,400**	**9,842**	**---**	**---**	**---**	**---**	**---**	**---**	**4,523**	**6,877**
Floodwood														
Sewer [0]	76,993	53,863	23,130	---	7,027	16,103	---	---	---	---	---	---	7,027	144,500
Water [0]	70,045	58,114	11,931	---	---	11,931	---	---	---	---	---	---	---	---
Total	**147,038**	**111,977**	**35,061**	**---**	**7,027**	**28,034**	**---**	**---**	**---**	**---**	**---**	**---**	**7,027**	**144,500**
Florence														
Garbage [0]	2,336	1,603	733	---	---	733	---	---	---	---	---	---	---	---
Water [0]	3,550	2,161	1,389	---	---	1,389	---	---	---	---	---	---	---	---
Total	**5,886**	**3,764**	**2,122**	**---**	**---**	**2,122**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Foley														
Sewer	424,404	349,870	74,534	460	8,054	66,940	---	---	---	---	44,835	---	6,430	67,898
Water	384,583	252,525	132,058	48,053	6,999	173,112	---	---	---	---	---	---	---	---
Total	**808,987**	**602,395**	**206,592**	**48,513**	**15,053**	**240,052**	**---**	**---**	**---**	**---**	**44,835**	**---**	**6,430**	**67,898**
Forada														
Sewer	133,586	114,342	19,244	22,143	65,016	(23,629)	---	---	---	---	---	---	65,016	18,000
Total	**133,586**	**114,342**	**19,244**	**22,143**	**65,016**	**(23,629)**	**---**	**---**	**---**	**---**	**---**	**---**	**65,016**	**18,000**
Forest Lake														
Airport	113,464	217,005	(103,541)	238,897	151,454	(16,098)	148,269	---	101,272	(33,692)	147,346	---	36,889	115,000
Water and Sewer [3]	3,550,318	3,292,549	257,769	312,012	257,239	312,542	---	---	---	50,000	414,502	3,077,336	202,573	530,000
Total	**3,663,782**	**3,509,554**	**154,228**	**550,909**	**408,693**	**296,444**	**148,269**	**---**	**101,272**	**16,308**	**561,848**	**3,077,336**	**239,462**	**645,000**
Foreston														
Liquor	317,906	313,847	4,059	7,342	1,528	9,873	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water and Sewer [0]	95,696	41,497	54,199	1,207	9,725	45,681	---	---	---	---	---	---	9,725	30,000
Total	**413,602**	**355,344**	**58,258**	**8,549**	**11,253**	**55,554**	**---**	**---**	**---**	**---**	**---**	**---**	**9,725**	**30,000**
Fosston														
Cable T.V.	172,085	199,758	(27,673)	---	---	(27,673)	---	---	---	---	68,084	---	---	---
Light and Power	3,518,311	3,044,683	473,628	32,679	---	506,307	---	---	---	200,000	543,820	---	---	---
Natural Gas	1,498,687	1,099,426	399,261	---	66,664	332,597	---	---	---	50,000	22,870	---	66,664	---
Water and Sewer [3]	901,153	866,632	34,521	18,690	127,875	(74,664)	18,690	---	---	59,123	612,196	579,221	126,121	305,777
Total	**6,090,236**	**5,210,499**	**879,737**	**51,369**	**194,539**	**736,567**	**18,690**	**---**	**---**	**309,123**	**1,246,970**	**579,221**	**192,785**	**305,777**
Fountain														
Sewer	110,772	239,216	(128,444)	58,354	11,779	(81,869)	44,903	---	---	---	---	---	11,779	48,000
Water	50,238	69,231	(18,993)	19,776	---	783	---	---	---	---	---	---	---	---
Total	**161,010**	**308,447**	**(147,437)**	**78,130**	**11,779**	**(81,086)**	**44,903**	**---**	**---**	**---**	**---**	**---**	**11,779**	**48,000**
Franklin														
Sewer	99,643	112,734	(13,091)	2,809	---	(10,282)	---	---	---	37,200	---	---	---	---
Water	87,422	79,547	7,875	489	---	8,364	---	---	---	30,900	---	---	---	---
Total	**187,065**	**192,281**	**(5,216)**	**3,298**	**---**	**(1,918)**	**---**	**---**	**---**	**68,100**	**---**	**---**	**---**	**---**
Frazee														
Economic Development Authority [29]	7,149	30,900	(23,751)	3,943	---	(19,808)	---	---	---	(50,000)	---	---	---	---
Economic Development Authority - Sunrise Senior Villa [29]	49,360	33,773	15,587	378	11,064	4,901	---	---	---	---	---	---	11,064	9,425
Event Center	81,199	104,281	(23,082)	---	---	(23,082)	---	---	---	---	---	---	---	---
Liquor	624,453	613,033	11,420	101	---	11,521	---	---	---	---	---	---	---	---
Sewer	136,255	95,706	40,549	925	4,779	36,695	---	---	---	51,749	---	---	4,779	7,500
Water	145,947	117,027	28,920	2,342	4,779	26,483	---	---	---	36,213	---	---	4,779	7,500
Total	**1,044,363**	**994,720**	**49,643**	**7,689**	**20,622**	**36,710**	**---**	**---**	**---**	**37,962**	**---**	**---**	**20,622**	**24,425**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Freeborn														
Garbage	19,145	17,754	1,391	---	---	1,391	---	---	---	---	---	---	---	---
Sewer	58,370	24,567	33,803	257	---	34,060	---	---	---	---	---	---	---	---
Water	58,194	33,458	24,736	189	---	24,925	---	---	---	---	---	---	---	---
Total	**135,709**	**75,779**	**59,930**	**446**	**---**	**60,376**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Freeport														
Sewer	78,160	73,690	4,470	1,119	20,022	(14,433)	---	---	---	35,000	---	229,404	14,429	250,919
Water	157,213	99,961	57,252	5,020	46,084	16,188	---	5,680	---	35,000	123,988	307,613	35,576	350,040
Total	**235,373**	**173,651**	**61,722**	**6,139**	**66,106**	**1,755**	**---**	**5,680**	**---**	**70,000**	**123,988**	**537,017**	**50,005**	**600,959**
Fridley														
Liquor	4,308,791	4,148,447	160,344	77,571	---	237,915	---	---	---	250,000	213,288	---	---	---
Sewer	4,572,798	4,959,671	(386,873)	(10,810)	14,854	(412,537)	---	---	---	---	140,866	---	14,854	50,000
Storm Water	611,287	575,826	35,461	(11,877)	11,210	12,374	---	---	---	---	75,490	---	11,210	35,000
Water	2,788,146	2,606,178	181,968	(30,036)	209,410	(57,478)	---	---	---	---	5,525	---	209,410	569,637
Total	**12,281,022**	**12,290,122**	**(9,100)**	**24,848**	**235,474**	**(219,726)**	**---**	**---**	**---**	**250,000**	**435,169**	**---**	**235,474**	**654,637**
Frost														
Sewer	73,566	64,971	8,595	---	31,665	(23,070)	---	---	---	---	---	---	31,665	13,000
Water	55,635	48,004	7,631	239	3,355	4,515	---	---	---	---	---	---	3,355	19,000
Total	**129,201**	**112,975**	**16,226**	**239**	**35,020**	**(18,555)**	**---**	**---**	**---**	**---**	**---**	**---**	**35,020**	**32,000**
Fulda														
Sewer	87,603	58,756	28,847	25,377	262	53,962	---	---	---	17,805	---	---	262	2,174
Water and Refuse [2]	154,174	199,456	(45,282)	215,601	79,558	90,761	---	---	---	105,275	599,553	---	262	2,174
Total	**241,777**	**258,212**	**(16,435)**	**240,978**	**79,820**	**144,723**	**---**	**---**	**---**	**123,080**	**599,553**	**---**	**524**	**4,348**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Garfield														
Sewer	69,237	62,256	6,981	---	11,071	(4,090)	---	---	---	---	---	---	11,071	349
Water	50,057	89,858	(39,801)	22	10,837	(50,616)	---	---	---	---	---	---	10,837	30,150
Total	**119,294**	**152,114**	**(32,820)**	**22**	**21,908**	**(54,706)**	**---**	**---**	**---**	**---**	**---**	**---**	**21,908**	**30,499**
Garvin														
Garbage	13,237	11,520	1,717	---	23	1,694	---	---	---	---	---	---	---	---
Sewer	31,556	62,255	(30,699)	5,715	13,833	(38,817)	5,623	---	---	---	---	---	11,729	3,000
Water	21,082	24,160	(3,078)	4,996	2,226	(308)	4,815	---	---	---	---	---	1,218	6,237
Total	**65,875**	**97,935**	**(32,060)**	**10,711**	**16,082**	**(37,431)**	**10,438**	**---**	**---**	**---**	**---**	**---**	**12,947**	**9,237**
Gary														
Café [0]	2,929	14,672	(11,743)	---	---	(11,743)	---	---	---	---	1,646	---	---	---
Laundromat [0]	11,985	7,317	4,668	---	---	4,668	---	---	---	---	---	---	---	---
Refuse Disposal [0]	15,873	13,643	2,230	---	---	2,230	---	---	---	---	---	---	---	---
Sewer [0]	53,821	61,628	(7,807)	---	---	(7,807)	---	---	---	---	50,000	---	---	---
Wastewater [0][18]	50,000	10,000	40,000	10	35,976	4,034	---	---	---	---	---	---	35,976	10,000
Water [0]	28,951	23,812	5,139	---	---	5,139	---	---	---	---	---	---	---	---
Total	**163,559**	**131,072**	**32,487**	**10**	**35,976**	**(3,479)**	**---**	**---**	**---**	**---**	**51,646**	**---**	**35,976**	**10,000**
Gaylord														
Refuse	163,290	152,238	11,052	34	---	11,086	---	---	---	---	---	---	---	---
Sewer Utility	346,053	328,549	17,504	22,402	50,129	(10,223)	---	---	---	---	62,592	---	50,129	790,274
Storm Water	161,160	111,698	49,462	56,830	21,171	85,121	38,811	---	3	---	---	---	21,171	82,711
Water Utility	582,138	365,420	216,718	4,544	61,147	160,115	---	---	---	---	13,496	---	61,147	836,002
Total	**1,252,641**	**957,905**	**294,736**	**83,810**	**132,447**	**246,099**	**38,811**	**---**	**3**	**---**	**76,088**	**---**	**132,447**	**1,708,987**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Gem Lake														
Sewer	52,286	44,472	7,814	1,490	---	9,304	---	---	---	---	---	---	---	---
Total	**52,286**	**44,472**	**7,814**	**1,490**	**---**	**9,304**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Geneva														
Garbage	32,478	26,589	5,889	---	---	5,889	---	---	---	---	---	---	---	---
Sewer	24,010	21,586	2,424	58	---	2,482	---	---	---	---	---	---	---	---
Water	36,176	29,425	6,751	132	---	6,883	---	---	---	---	---	---	---	---
Total	**92,664**	**77,600**	**15,064**	**190**	**---**	**15,254**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Georgetown														
Garbage [0]	7,539	8,112	(573)	---	---	(573)	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,064	776	1,288	---	---	1,288	---	---	---	---	---	---	---	---
Sewer [0]	6,284	2,577	3,707	---	---	3,707	---	---	---	---	---	---	---	---
Water [0]	11,377	7,671	3,706	---	---	3,706	---	---	---	---	1,694	---	---	---
Total	**27,264**	**19,136**	**8,128**	**---**	**---**	**8,128**	**---**	**---**	**---**	**---**	**1,694**	**---**	**---**	**---**
Ghent														
Refuse	23,692	25,112	(1,420)	---	24	(1,444)	2,277	---	---	---	---	---	---	---
Sewer	44,069	53,025	(8,956)	---	---	(8,956)	---	---	---	13,566	19,505	---	---	---
Water	64,890	50,595	14,295	23	1,048	13,270	364	---	---	(79,629)	---	---	1,019	82,591
Total	**132,651**	**128,732**	**3,919**	**23**	**1,072**	**2,870**	**2,641**	**---**	**---**	**(66,063)**	**19,505**	**---**	**1,019**	**82,591**
Gibbon														
Sewer	56,051	61,653	(5,602)	---	---	(5,602)	---	---	---	---	35,994	---	---	---
Water	117,356	49,641	67,715	17	---	67,732	---	---	---	---	415,799	181,253	---	---
Total	**173,407**	**111,294**	**62,113**	**17**	**---**	**62,130**	**---**	**---**	**---**	**---**	**451,793**	**181,253**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Gilbert														
Electric	1,114,042	1,040,686	73,356	---	---	73,356	---	---	---	25,000	---	---	---	---
Sewer Usage	476,430	549,427	(72,997)	18,650	37,160	(91,507)	30,863	---	---	---	97,413	---	37,160	109,040
Water	362,534	394,304	(31,770)	---	9,374	(41,144)	---	---	10,000	---	222,269	---	9,374	20,960
Total	**1,953,006**	**1,984,417**	**(31,411)**	**18,650**	**46,534**	**(59,295)**	**30,863**	**---**	**10,000**	**25,000**	**319,682**	**---**	**46,534**	**130,000**
Gilman														
Liquor [0]	336,267	331,132	5,135	14,913	---	20,048	---	---	---	---	9,275	---	---	---
Park Fund [0]	37,447	48,185	(10,738)	12,611	---	1,873	---	---	---	---	507	---	---	---
Sewage Collection and Disposal [0]	17,970	8,376	9,594	16	---	9,610	---	---	---	---	---	---	---	---
Total	**391,684**	**387,693**	**3,991**	**27,540**	**---**	**31,531**	**---**	**---**	**---**	**---**	**9,782**	**---**	**---**	**---**
Glencoe														
Airport	52,269	131,833	(79,564)	59,208	---	(20,356)	---	34,105	25,099	---	15,091	---	---	---
City Center	99,084	301,771	(202,687)	113,224	157,327	(246,790)	76,059	---	---	(180,500)	---	626,000	127,327	787,393
Light and Power Commission [29]	8,356,765	7,564,867	791,898	36,135	277,374	550,659	---	---	---	80,000	1,140,446	---	152,376	567,632
Liquor	1,404,897	1,223,488	181,409	92	---	181,501	---	---	---	145,000	42,837	---	---	---
Sanitation	31,138	21,565	9,573	43	---	9,616	---	---	---	5,000	---	---	---	---
Storm Water Management	114,044	97,819	16,225	4,342	74,688	(54,121)	---	---	---	---	---	---	74,688	55,000
Wastewater Treatment Plant	1,132,996	996,934	136,062	74,298	28,084	182,276	---	---	---	35,000	118,590	---	28,084	305,000
Water	994,091	741,015	253,076	5,278	10,023	248,331	---	---	---	35,000	24,523	---	5,023	40,000
Total	**12,185,284**	**11,079,292**	**1,105,992**	**292,620**	**547,496**	**851,116**	**76,059**	**34,105**	**25,099**	**119,500**	**1,341,487**	**626,000**	**387,498**	**1,755,025**
Glenville														
Garbage	34,270	37,150	(2,880)	4	---	(2,876)	---	---	---	---	---	---	---	---
Sewer	81,164	53,401	27,763	13	---	27,776	---	---	---	---	37,261	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	41,450	32,078	9,372	94	---	9,466	---	---	---	---	---	---	---	---
Total	**156,884**	**122,629**	**34,255**	**111**	**---**	**34,366**	**---**	**---**	**---**	**---**	**37,261**	**---**	**---**	**---**
Glenwood														
Ballroom	72,726	133,660	(60,934)	25,803	39,203	(74,334)	---	---	---	(20,000)	---	---	39,203	7,438
Liquor	1,241,064	1,150,984	90,080	1,533	---	91,613	---	---	---	40,000	---	---	---	---
Refuse and Recycling	166,907	143,041	23,866	306	---	24,172	---	---	---	20,000	---	---	---	---
Sewer Utility	627,178	776,023	(148,845)	85,778	---	(63,067)	---	---	---	---	22,118	---	---	---
Water Utility	531,704	327,267	204,437	54,084	21,917	236,604	---	---	---	---	188,428	207,023	21,917	95,000
Total	**2,639,579**	**2,530,975**	**108,604**	**167,504**	**61,120**	**214,988**	**---**	**---**	**---**	**40,000**	**210,546**	**207,023**	**61,120**	**102,438**
Glyndon														
Sewer	330,233	193,481	136,752	3,861	10,726	129,887	---	---	---	---	---	---	10,726	70,517
Water	241,575	165,853	75,722	1,536	11,126	66,132	---	---	---	---	---	---	11,126	43,000
Total	**571,808**	**359,334**	**212,474**	**5,397**	**21,852**	**196,019**	**---**	**---**	**---**	**---**	**---**	**---**	**21,852**	**113,517**
Golden Valley														
Brookview Golf	1,502,897	1,634,499	(131,602)	21,585	2,030	(112,047)	---	11,234	3,745	40,736	39,014	---	900	---
Motor Vehicle	304,424	320,606	(16,182)	1,168	256	(15,270)	---	---	---	50,000	---	---	---	---
Recycling	276,099	410,808	(134,709)	143,823	---	9,114	---	57,558	19,186	---	---	---	---	---
Storm Sewer Utility	2,274,549	1,470,273	804,276	227,987	113,174	919,089	---	---	112,092	---	1,361,503	---	113,174	320,000
Utility [3]	7,831,307	7,595,895	235,412	139,347	---	374,759	---	---	125,522	45,758	603,260	---	---	---
Total	**12,189,276**	**11,432,081**	**757,195**	**533,910**	**115,460**	**1,175,645**	**---**	**68,792**	**260,545**	**136,494**	**2,003,777**	**---**	**114,074**	**320,000**
Gonvick														
Water, Sewer, and Refuse [1]	98,247	84,960	13,287	857,061	---	870,348	---	856,458	---	---	1,226,793	438,000	---	153,800
Total	**98,247**	**84,960**	**13,287**	**857,061**	**---**	**870,348**	**---**	**856,458**	**---**	**---**	**1,226,793**	**438,000**	**---**	**153,800**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Good Thunder														
Refuse Collection	47,513	45,488	2,025	---	---	2,025	---	---	---	---	---	---	---	---
Sewer Utility	90,692	70,288	20,404	---	5,145	15,259	---	---	---	---	7,492	---	5,145	58,000
Water Utility	62,821	34,198	28,623	4	---	28,627	---	---	---	---	17,747	---	---	---
Total	**201,026**	**149,974**	**51,052**	**4**	**5,145**	**45,911**	**---**	**---**	**---**	**---**	**25,239**	**---**	**5,145**	**58,000**
Goodhue														
Disposal Fee [0]	45,115	36,847	8,268	---	---	8,268	---	---	---	---	---	---	---	---
Gas [0]	1,333,407	1,263,681	69,726	---	33,035	36,691	---	---	---	---	---	---	33,035	680,000
Recycling [0]	15,832	10,245	5,587	---	---	5,587	---	---	---	---	---	---	---	---
Refuse [0]	66,666	67,728	(1,062)	---	---	(1,062)	---	---	---	---	---	---	---	---
Sewer [0]	93,749	94,921	(1,172)	942	---	(230)	---	---	---	---	---	---	---	---
Water [0]	146,794	154,289	(7,495)	1,148	---	(6,347)	---	---	---	---	---	---	---	25,000
Total	**1,701,563**	**1,627,711**	**73,852**	**2,090**	**33,035**	**42,907**	**---**	**---**	**---**	**---**	**---**	**---**	**33,035**	**705,000**
Goodridge														
Liquor	372,981	361,449	11,532	---	---	11,532	---	---	---	1,000	16,642	---	---	---
Refuse	14,149	14,545	(396)	---	---	(396)	---	---	---	---	---	---	---	---
Sewer	11,799	33,493	(21,694)	---	---	(21,694)	---	---	---	---	---	---	---	---
Water	14,211	23,346	(9,135)	---	---	(9,135)	---	---	---	---	---	---	---	---
Total	**413,140**	**432,833**	**(19,693)**	**---**	**---**	**(19,693)**	**---**	**---**	**---**	**1,000**	**16,642**	**---**	**---**	**---**
Goodview														
Sewer	666,307	528,247	138,060	6,173	---	144,233	---	---	---	---	163,974	---	---	---
Water	706,111	534,305	171,806	6,465	93,972	84,299	---	---	---	---	74,831	---	93,972	186,000
Total	**1,372,418**	**1,062,552**	**309,866**	**12,638**	**93,972**	**228,532**	**---**	**---**	**---**	**---**	**238,805**	**---**	**93,972**	**186,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Graceville														
Water and Sewer [3]	201,955	153,345	48,610	7,747	12,573	43,784	950	---	---	(18,788)	87,159	---	12,573	59,000
Total	**201,955**	**153,345**	**48,610**	**7,747**	**12,573**	**43,784**	**950**	**---**	**---**	**(18,788)**	**87,159**	**---**	**12,573**	**59,000**
Granada														
Utility [3][27]	49,094	48,563	531	24,808	---	25,339	22,833	---	---	(112,130)	25,883	---	---	---
Total	**49,094**	**48,563**	**531**	**24,808**	**---**	**25,339**	**22,833**	**---**	**---**	**(112,130)**	**25,883**	**---**	**---**	**---**
Grand Marais														
Electric	2,724,212	2,380,991	343,221	8,013	161,725	189,509	---	---	---	(468)	345,290	1,367,150	161,725	1,335,000
Golf Course	128,114	179,535	(51,421)	5,004	---	(46,417)	---	---	---	(25,330)	26,235	---	---	---
Liquor	1,868,849	1,567,685	301,164	3,559	---	304,723	---	---	---	200,000	---	---	---	---
Sewer	556,047	542,737	13,310	---	15,883	(2,573)	---	---	---	29,976	38,648	340,000	15,462	337,000
Water	376,991	323,695	53,296	41,298	54,431	40,163	32,121	---	---	45,081	16,169	---	54,431	86,000
Total	**5,654,213**	**4,994,643**	**659,570**	**57,874**	**232,039**	**485,405**	**32,121**	**---**	**---**	**249,259**	**426,342**	**1,707,150**	**231,618**	**1,758,000**
Grand Meadow														
Water and Sewer Utility [3]	239,606	201,550	38,056	---	---	38,056	---	---	---	65,500	53,885	---	---	---
Total	**239,606**	**201,550**	**38,056**	**---**	**---**	**38,056**	**---**	**---**	**---**	**65,500**	**53,885**	**---**	**---**	**---**
Grand Rapids														
Electric [29]	14,747,707	13,695,518	1,052,189	109,210	893,682	267,717	---	---	---	---	1,357,629	---	25,362	145,950
Pokegama Golf Course	524,670	552,765	(28,095)	6,652	2,168	(23,611)	---	---	---	3,500	23,576	---	2,168	---
Storm Water Utility	551,049	434,932	116,117	1,999	---	118,116	---	---	---	49,715	192,082	---	---	---
Wastewater Collection [29]	1,500,890	1,157,059	343,831	16,339	21,771	338,399	---	---	---	---	96,965	---	21,251	171,148
Wastewater Treatment [29]	4,667,341	6,509,350	(1,842,009)	1,208,126	878,748	(1,512,631)	---	---	---	---	2,024,698	2,305,000	856,189	1,611,387
Water [29]	1,478,340	1,501,118	(22,778)	16,339	51,883	(58,322)	---	---	---	---	288,235	---	50,909	85,325
Total	**23,469,997**	**23,850,742**	**(380,745)**	**1,358,665**	**1,848,252**	**(870,332)**	**---**	**---**	**---**	**53,215**	**3,983,185**	**2,305,000**	**955,879**	**2,013,810**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Granite Falls														
Cable T.V.	34,378	21,205	13,173	85	---	13,258	---	---	---	30,049	---	---	---	---
Community Activity Center	193,191	495,550	(302,359)	129,176	22,351	(195,534)	128,536	---	---	(170,304)	13,436	---	22,351	95,000
Community Housing [29]	220,706	123,633	97,073	---	59,433	37,640	---	---	---	15,210	18,311	---	59,433	53,679
Electric	3,595,458	2,885,201	710,257	2,087	118,198	594,146	---	---	---	289,550	378,924	1,844,700	72,898	200,000
Hospital	17,656,273	17,211,828	444,445	25,118	61,398	408,165	---	---	---	80,000	1,126,492	---	61,398	205,230
Liquor	1,108,283	1,004,788	103,495	16,541	14,807	105,229	---	---	---	81,493	---	---	14,807	30,000
Motor Vehicle	102,499	88,479	14,020	---	---	14,020	---	---	---	400	---	---	---	---
Sewer	325,717	486,758	(161,041)	30,367	270	(130,944)	23,061	---	572,544	(86,674)	721,089	---	270	---
Water	795,040	589,240	205,800	18,302	54,000	170,102	15,024	1,545,734	---	(9,539)	1,834,729	224,455	41,441	---
Total	**24,031,545**	**22,906,682**	**1,124,863**	**221,676**	**330,457**	**1,016,082**	**166,621**	**1,545,734**	**572,544**	**230,185**	**4,092,981**	**2,069,155**	**272,598**	**583,909**
Grasston														
Sewer	10,262	5,712	4,550	3,701	---	8,251	---	---	---	---	---	---	---	---
Total	**10,262**	**5,712**	**4,550**	**3,701**	**---**	**8,251**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Green Isle														
Refuse	28,896	37,655	(8,759)	7,558	---	(1,201)	---	---	---	---	---	---	---	---
Sewer Utility	185,484	39,829	145,655	114	33,159	112,610	---	---	---	17,855	---	---	23,491	9,668
Water Utility	64,893	55,598	9,295	---	17,854	(8,559)	---	---	---	(2,855)	---	---	12,648	5,206
Total	**279,273**	**133,082**	**146,191**	**7,672**	**51,013**	**102,850**	**---**	**---**	**---**	**15,000**	**---**	**---**	**36,139**	**14,874**
Greenbush														
Sanitation	98,675	96,353	2,322	749	---	3,071	---	---	---	---	---	---	---	---
Sewer	85,208	104,600	(19,392)	10,661	9,010	(17,741)	---	---	---	(21,042)	56,775	---	9,010	10,057
Water	232,704	152,281	80,423	696,820	21,707	755,536	---	674,948	---	21,042	983,378	252,573	21,707	66,000
Total	**416,587**	**353,234**	**63,353**	**708,230**	**30,717**	**740,866**	**---**	**674,948**	**---**	**---**	**1,040,153**	**252,573**	**30,717**	**76,057**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Greenfield														
Industrial Park Sewer	64,215	120,215	(56,000)	---	915	(56,915)	---	---	---	---	---	---	---	---
Industrial Park Water	62,170	114,299	(52,129)	741	---	(51,388)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	40,075	137,265	(97,190)	1,211	---	(95,979)	---	---	---	---	---	---	---	---
Total	**166,460**	**371,779**	**(205,319)**	**1,952**	**915**	**(204,282)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Greenwood														
Marina	30,439	11,266	19,173	---	---	19,173	---	---	---	15,586	---	---	---	---
Sewer	103,343	301,118	(197,775)	169,734	---	(28,041)	---	---	---	10,866	---	---	---	---
Total	**133,782**	**312,384**	**(178,602)**	**169,734**	**---**	**(8,868)**	**---**	**---**	**---**	**26,452**	**---**	**---**	**---**	**---**
Grey Eagle														
Garage	23,694	23,622	72	---	---	72	---	---	---	---	---	---	---	---
Sewer	61,726	42,960	18,766	154	9,816	9,104	141	---	---	899	15,414	---	9,816	33,086
Water	33,988	32,285	1,703	272	---	1,975	256	---	---	(272)	17,795	---	---	---
Total	**119,408**	**98,867**	**20,541**	**426**	**9,816**	**11,151**	**397**	**---**	**---**	**627**	**33,209**	**---**	**9,816**	**33,086**
Grove City														
Economic Development Authority - Senior Housing [29]	123,919	103,576	20,343	18	15,241	5,120	---	---	---	---	---	---	15,241	55,000
Electric	933,079	1,065,122	(132,043)	8,856	---	(123,187)	---	---	---	---	---	---	---	---
Sewer	156,255	86,729	69,526	421	602	69,345	---	---	---	---	50,000	---	602	20,000
Water	171,374	157,547	13,827	11,898	13,784	11,941	---	---	---	---	898	---	13,784	68,000
Total	**1,384,627**	**1,412,974**	**(28,347)**	**21,193**	**29,627**	**(36,781)**	**---**	**---**	**---**	**---**	**50,898**	**---**	**29,627**	**143,000**
Grygla														
Sewer	29,239	35,153	(5,914)	80	---	(5,834)	---	---	---	2,131	---	---	---	---
Water	36,504	45,877	(9,373)	218	---	(9,155)	---	---	---	(763)	---	---	---	---
Total	**65,743**	**81,030**	**(15,287)**	**298**	**---**	**(14,989)**	**---**	**---**	**---**	**1,368**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Gully														
Garbage Fund	11,545	9,942	1,603	225	923	905	1,287	---	---	---	---	---	---	---
Total	**11,545**	**9,942**	**1,603**	**225**	**923**	**905**	**1,287**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hackensack														
Liquor	1,032,770	1,012,661	20,109	75	25,703	(5,519)	---	---	---	---	---	---	25,703	65,000
Sewer	101,757	123,821	(22,064)	104	15,060	(37,020)	---	---	---	---	---	---	15,060	46,156
Water	97,894	135,901	(38,007)	5,059	10,701	(43,649)	---	---	---	---	---	---	10,701	4,000
Total	**1,232,421**	**1,272,383**	**(39,962)**	**5,238**	**51,464**	**(86,188)**	**---**	**---**	**---**	**---**	**---**	**---**	**51,464**	**115,156**
Hadley														
Liquor	242,299	255,384	(13,085)	6,212	408	(7,281)	---	---	---	---	4,120	---	---	---
Sewer	17,494	34,577	(17,083)	3,581	11,197	(24,699)	---	---	---	---	---	---	11,197	7,109
Water	20,278	39,553	(19,275)	3,544	10,853	(26,584)	---	---	---	---	3,868	---	10,853	6,891
Total	**280,071**	**329,514**	**(49,443)**	**13,337**	**22,458**	**(58,564)**	**---**	**---**	**---**	**---**	**7,988**	**---**	**22,050**	**14,000**
Hallock														
Economic Development Authority	---	6,565	(6,565)	50	---	(6,515)	---	---	---	(5,000)	---	---	---	---
Gas	557,503	471,080	86,423	34,536	---	120,959	---	---	---	50,000	171,298	---	---	---
Sewer	52,646	117,489	(64,843)	---	---	(64,843)	---	---	---	(33,500)	---	---	---	---
Water	210,557	256,923	(46,366)	8,255	23,631	(61,742)	---	---	---	(83,073)	---	---	23,631	25,000
Total	**820,706**	**852,057**	**(31,351)**	**42,841**	**23,631**	**(12,141)**	**---**	**---**	**---**	**(71,573)**	**171,298**	**---**	**23,631**	**25,000**
Halstad														
John Wimmer Homes	32,038	36,195	(4,157)	54	---	(4,103)	---	---	---	---	---	---	---	---
Public Service Utilities	1,347,275	1,325,263	22,012	135,318	5,339	151,991	---	---	---	---	114,072	---	---	---
Sunrise Apartments	39,856	49,395	(9,539)	---	---	(9,539)	---	---	---	---	---	---	---	---
Total	**1,419,169**	**1,410,853**	**8,316**	**135,372**	**5,339**	**138,349**	**---**	**---**	**---**	**---**	**114,072**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Hamburg														
Sewer	73,194	63,532	9,662	3,449	3,143	9,968	---	---	---	---	9,196	---	3,143	14,000
Storm Water	59,913	18,483	41,430	---	34,051	7,379	---	---	---	(6,800)	---	---	34,051	38,000
Water	112,566	109,592	2,974	---	19,874	(16,900)	---	---	---	(12,000)	---	---	19,874	59,000
Total	**245,673**	**191,607**	**54,066**	**3,449**	**57,068**	**447**	**---**	**---**	**---**	**(18,800)**	**9,196**	**---**	**57,068**	**111,000**
Hammond														
Sewer	36,696	110,808	(74,112)	---	9,488	(83,600)	---	---	---	(329,417)	---	---	9,488	322,000
Water	22,035	19,977	2,058	2,266	---	4,324	---	---	---	20,073	---	---	---	---
Total	**58,731**	**130,785**	**(72,054)**	**2,266**	**9,488**	**(79,276)**	**---**	**---**	**---**	**(309,344)**	**---**	**---**	**9,488**	**322,000**
Hampton														
Sewer [0]	77,835	60,007	17,828	580	---	18,408	---	---	---	14,576	4,500	---	---	---
Water [0]	65,098	83,668	(18,570)	354	---	(18,216)	---	---	---	14,576	---	---	---	---
Total	**142,933**	**143,675**	**(742)**	**934**	**---**	**192**	**---**	**---**	**---**	**29,152**	**4,500**	**---**	**---**	**---**
Hancock														
Garbage	74,254	78,075	(3,821)	---	---	(3,821)	---	---	---	800	---	---	---	---
Sewer	188,712	156,017	32,695	39,220	114,211	(42,296)	51,666	---	---	---	---	985,000	114,211	1,078,000
Water	166,053	122,688	43,365	3,480	31,053	15,792	---	---	---	---	---	---	31,053	65,000
Total	**429,019**	**356,780**	**72,239**	**42,700**	**145,264**	**(30,325)**	**51,666**	**---**	**---**	**800**	**---**	**985,000**	**145,264**	**1,143,000**
Hanley Falls														
Liquor	209,539	251,241	(41,702)	5,185	---	(36,517)	---	---	---	(7,100)	1,723	---	---	---
Utilities [1]	133,601	116,660	16,941	117	41,824	(24,766)	---	---	---	---	279,251	---	41,824	13,952
Total	**343,140**	**367,901**	**(24,761)**	**5,302**	**41,824**	**(61,283)**	**---**	**---**	**---**	**(7,100)**	**280,974**	**---**	**41,824**	**13,952**
Hanover														
Sewer	264,667	304,600	(39,933)	242,735	199,072	3,730	---	---	---	---	---	---	16,793	89,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Sewer	46,058	64,321	(18,263)	6,176	---	(12,087)	---	---	---	---	---	---	---	---
Water	88,465	96,331	(7,866)	114,419	81,869	24,684	---	---	---	---	---	---	---	---
Total	**399,190**	**465,252**	**(66,062)**	**363,330**	**280,941**	**16,327**	**---**	**---**	**---**	**---**	**---**	**---**	**16,793**	**89,000**
Hanska														
Liquor	302,016	297,189	4,827	6,392	431	10,788	---	---	---	38,000	2,450	---	---	---
Sewer	44,598	69,651	(25,053)	1,511	---	(23,542)	---	---	---	---	6,263	---	---	---
Water	68,943	53,093	15,850	9,097	1,503	23,444	---	---	---	(449)	6,971	---	1,503	---
Total	**415,557**	**419,933**	**(4,376)**	**17,000**	**1,934**	**10,690**	**---**	**---**	**---**	**37,551**	**15,684**	**---**	**1,503**	**---**
Harding														
Garbage	3,594	---	3,594	5,890	8,875	609	---	---	1,428	---	8,875	---	---	---
Total	**3,594**	**---**	**3,594**	**5,890**	**8,875**	**609**	**---**	**---**	**1,428**	**---**	**8,875**	**---**	**---**	**---**
Hardwick														
Refuse [0]	15,411	18,682	(3,271)	---	---	(3,271)	---	---	---	---	---	---	---	---
Sewer [0]	16,568	29,438	(12,870)	33	---	(12,837)	---	---	---	---	---	---	---	---
Water [0]	24,624	23,827	797	---	---	797	---	---	---	---	---	---	---	---
Total	**56,603**	**71,947**	**(15,344)**	**33**	**---**	**(15,311)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Harmony														
Electric	1,014,577	957,781	56,796	28,900	---	85,696	---	---	---	18,000	162,402	---	---	---
Refuse	53,037	56,350	(3,313)	69	---	(3,244)	---	---	---	1,000	---	---	---	---
Senior Housing	560,377	454,060	106,317	10	54,230	52,097	---	---	---	(386,795)	---	---	54,230	2,160,000
Sewer	299,355	273,036	26,319	731	5,929	21,121	---	---	---	(38,440)	28,641	---	5,929	158,800
Storm Water	9,648	30,460	(20,812)	5	---	(20,807)	---	---	---	2,500	---	---	---	---
Water	192,162	112,020	80,142	240	---	80,382	---	---	---	33,500	---	---	---	---
Total	**2,129,156**	**1,883,707**	**245,449**	**29,955**	**60,159**	**215,245**	**---**	**---**	**---**	**(370,235)**	**191,043**	**---**	**60,159**	**2,318,800**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Harris														
Cemetery	---	4,083	(4,083)	523	---	(3,560)	---	---	---	---	---	---	---	---
Sewer	123,677	211,183	(87,506)	87,094	50,510	(50,922)	86,470	---	---	---	---	---	50,510	5,000
Water	97,290	126,520	(29,230)	92,131	18,033	44,868	85,971	---	---	---	---	---	18,033	96,000
Total	**220,967**	**341,786**	**(120,819)**	**179,748**	**68,543**	**(9,614)**	**172,441**	**---**	**---**	**---**	**---**	**---**	**68,543**	**101,000**
Hartland														
Sewer Utility	34,717	26,254	8,463	87	---	8,550	---	---	---	---	---	---	---	---
Water Utility	71,447	53,828	17,619	374,016	---	391,635	---	318,963	---	207,831	1,347,040	1,230,000	---	---
Total	**106,164**	**80,082**	**26,082**	**374,103**	**---**	**400,185**	**---**	**318,963**	**---**	**207,831**	**1,347,040**	**1,230,000**	**---**	**---**
Hastings														
Hydro	963,174	941,730	21,444	(1,503)	---	19,941	---	---	---	321,213	4,998	---	---	---
Sewer	1,903,072	1,867,680	35,392	(1,853)	---	33,539	---	---	---	178,269	75,685	---	---	---
Storm Water	430,289	344,628	85,661	(1,982)	2,433	81,246	---	---	---	59,868	7,436	---	2,218	38,250
Water	2,033,128	1,951,525	81,603	(993)	229,561	(148,951)	---	---	---	361,340	25,221	2,859,970	229,561	230,000
Total	**5,329,663**	**5,105,563**	**224,100**	**(6,331)**	**231,994**	**(14,225)**	**---**	**---**	**---**	**920,690**	**113,340**	**2,859,970**	**231,779**	**268,250**
Hatfield														
Garbage [0]	2,795	2,444	351	---	---	351	---	---	---	---	---	---	---	---
Sewer [0]	6,865	2,391	4,474	101	96	4,479	---	---	---	3,169	---	---	---	---
Water [0]	4,050	3,054	996	---	---	996	---	---	---	(3,169)	---	---	---	---
Total	**13,710**	**7,889**	**5,821**	**101**	**96**	**5,826**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hawley														
Electric	2,206,991	2,084,370	122,621	21,063	---	143,684	---	---	---	119,447	436,593	---	---	---
Gas	755,141	640,022	115,119	567	10,187	105,499	---	---	---	75,233	99,058	---	10,187	24,000
Liquor	942,988	884,501	58,487	59	27,282	31,264	---	---	---	5,000	32,957	---	27,282	15,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	281,537	284,728	(3,191)	765	7,425	(9,851)	---	---	---	87,700	---	---	7,425	65,000
Water	328,454	271,537	56,917	120	17,806	39,231	---	---	---	98,000	---	---	17,806	70,000
Total	**4,515,111**	**4,165,158**	**349,953**	**22,574**	**62,700**	**309,827**	**---**	**---**	**---**	**385,380**	**568,608**	**---**	**62,700**	**174,000**
Hayfield														
Field Crest Care Center [29]	3,877,822	3,847,834	29,988	226	93,675	(63,461)	---	---	---	---	74,526	---	93,675	163,351
Water and Sewer [3]	264,512	315,392	(50,880)	43,022	78,086	(85,944)	38,222	---	---	---	1,338,486	1,170,000	78,086	35,000
Total	**4,142,334**	**4,163,226**	**(20,892)**	**43,248**	**171,761**	**(149,405)**	**38,222**	**---**	**---**	**---**	**1,413,012**	**1,170,000**	**171,761**	**198,351**
Hayward														
Sewer	40,497	34,193	6,304	65	---	6,369	---	---	---	---	4,382	---	---	---
Water	62,936	33,808	29,128	513	6,260	23,381	---	---	---	---	---	---	6,260	9,000
Total	**103,433**	**68,001**	**35,432**	**578**	**6,260**	**29,750**	**---**	**---**	**---**	**---**	**4,382**	**---**	**6,260**	**9,000**
Hazel Run														
Water [0]	11,383	6,378	5,005	1,169	413	5,761	---	---	---	(3,000)	4,867	---	413	1,200
Total	**11,383**	**6,378**	**5,005**	**1,169**	**413**	**5,761**	**---**	**---**	**---**	**(3,000)**	**4,867**	**---**	**413**	**1,200**
Hector														
Hummingbird Court	30,218	27,702	2,516	---	4,447	(1,931)	---	---	---	---	---	---	4,447	7,482
Prairie View	902,625	862,340	40,285	---	73,987	(33,702)	---	---	---	---	---	---	73,987	120,000
Refuse	95,206	97,414	(2,208)	---	---	(2,208)	---	---	---	---	---	---	---	---
Sewer	916,701	207,158	709,543	---	14,781	694,762	---	---	---	---	---	---	14,781	122,326
Water	224,812	169,754	55,058	---	---	55,058	---	---	---	---	---	---	---	---
Total	**2,169,562**	**1,364,368**	**805,194**	**---**	**93,215**	**711,979**	**---**	**---**	**---**	**---**	**---**	**---**	**93,215**	**249,808**
Henderson														
Environmental Services	29,470	24,422	5,048	---	2,781	2,267	---	---	---	---	---	---	2,781	14,000
Sewer Utility	320,288	314,841	5,447	132,034	68,219	69,262	85,000	---	---	---	---	---	68,219	266,100

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	139,794	164,933	(25,139)	973	18,832	(42,998)	---	---	---	---	65,040	---	18,832	9,900
Total	**489,552**	**504,196**	**(14,644)**	**133,007**	**89,832**	**28,531**	**85,000**	**---**	**---**	**---**	**65,040**	**---**	**89,832**	**290,000**
Hendricks														
Garbage	37,580	38,993	(1,413)	1	---	(1,412)	---	---	---	---	---	---	---	---
Sewer	204,541	91,555	112,986	274	68,573	44,687	---	---	---	---	---	---	68,573	66,097
Water	118,141	87,261	30,880	416	1,974	29,322	---	---	---	---	26,708	---	1,974	6,750
Total	**360,262**	**217,809**	**142,453**	**691**	**70,547**	**72,597**	**---**	**---**	**---**	**---**	**26,708**	**---**	**70,547**	**72,847**
Hendrum														
Economic Development Authority	8,937	32,974	(24,037)	6,531	---	(17,506)	---	---	---	(8,000)	---	---	---	---
Garbage	20,260	24,495	(4,235)	---	---	(4,235)	---	---	---	(3,507)	---	---	---	---
Sewer	58,759	52,939	5,820	515	7,071	(736)	---	---	---	7,472	---	---	7,071	22,000
Water	65,828	41,842	23,986	789	2,100	22,675	---	---	---	(2,277)	---	---	2,100	11,000
Total	**153,784**	**152,250**	**1,534**	**7,835**	**9,171**	**198**	**---**	**---**	**---**	**(6,312)**	**---**	**---**	**9,171**	**33,000**
Henning														
Ambulance	182,295	195,018	(12,723)	6,505	11,215	(17,433)	5,176	---	31	---	---	---	11,215	13,898
Country View Apartments	55,240	33,966	21,274	121	4,212	17,183	---	---	---	---	---	---	4,212	19,549
Electric	844,039	720,050	123,989	7,044	616	130,417	---	---	---	---	98,218	---	616	764
Natural Gas	686,567	545,197	141,370	---	40,831	100,539	---	---	---	---	19,892	---	39,996	40,764
Sewer	131,383	143,232	(11,849)	---	3,990	(15,839)	---	---	---	---	633,637	710,965	3,990	36,546
Transit Bus	---	---	---	---	---	---	---	---	---	31,506	---	---	---	---
Water	204,323	154,777	49,546	511,050	35,363	525,233	---	510,947	---	---	461,544	---	34,820	72,097
Willow Creek Senior Housing	651,055	580,856	70,199	102,517	239,743	(67,027)	---	---	---	(2,716)	---	---	239,743	2,330,000
Total	**2,754,902**	**2,373,096**	**381,806**	**627,237**	**335,970**	**673,073**	**5,176**	**510,947**	**31**	**28,790**	**1,213,291**	**710,965**	**334,592**	**2,513,618**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Henriette														
Sewer [0]	15,695	14,781	914	---	---	914	---	---	---	---	---	---	---	2,672
Total	**15,695**	**14,781**	**914**	**---**	**---**	**914**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**2,672**
Herman														
Garbage	29,201	27,839	1,362	---	---	1,362	---	---	---	---	---	---	---	---
Mosquito Control	7,453	5,879	1,574	---	---	1,574	---	---	---	---	---	---	---	---
Recycle	13,205	11,498	1,707	---	---	1,707	---	---	---	---	---	---	---	---
Sewer	75,633	71,520	4,113	27	33,279	(29,139)	---	---	---	61,146	---	1,135,000	33,279	1,153,400
Water	77,237	77,871	(634)	---	1,645	(2,279)	---	---	---	3,533	---	93,150	---	98,550
Total	**202,729**	**194,607**	**8,122**	**27**	**34,924**	**(26,775)**	**---**	**---**	**---**	**64,679**	**---**	**1,228,150**	**33,279**	**1,251,950**
Hermantown														
Sewage Disposal	1,175,444	1,147,990	27,454	68,483	---	95,937	---	---	---	273,706	9,284	---	---	---
Street Lighting	99,009	50,528	48,481	1,536	---	50,017	---	---	---	2,500	16,079	---	---	---
Water Utility	1,212,148	1,206,998	5,150	57,968	---	63,118	---	---	---	47,839	9,284	---	---	---
Total	**2,486,601**	**2,405,516**	**81,085**	**127,987**	**---**	**209,072**	**---**	**---**	**---**	**324,045**	**34,647**	**---**	**---**	**---**
Heron Lake														
Liquor	376,151	343,818	32,333	106	2,971	29,468	---	---	---	---	12,443	---	2,971	8,000
Sewer	92,163	78,491	13,672	1,319	---	14,991	---	1,304	---	44,600	16,848	---	---	---
Water	396,720	356,668	40,052	4,550	98,981	(54,379)	---	1,200	---	(106,609)	57,045	---	98,981	138,000
Total	**865,034**	**778,977**	**86,057**	**5,975**	**101,952**	**(9,920)**	**---**	**2,504**	**---**	**(62,009)**	**86,336**	**---**	**101,952**	**146,000**
Hewitt														
Sewer [0]	26,355	8,965	17,390	---	---	17,390	---	---	---	---	---	---	---	---
Water [0]	39,516	64,530	(25,014)	---	---	(25,014)	---	---	---	---	---	---	---	---
Total	**65,871**	**73,495**	**(7,624)**	**---**	**---**	**(7,624)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Hibbing														
Economic Development Authority - Family Center [29]	---	---	---	29,302	---	29,302	---	---	---	---	---	---	---	---
Electric [29]	13,659,601	16,041,579	(2,381,978)	199,800	69,141	(2,251,319)	---	---	---	---	1,220,345	---	69,141	521,256
Garbage and Refuse Collection	2,748,030	2,314,388	433,642	12,307	---	445,949	---	---	---	---	29,705	---	---	---
Gas [29]	7,062,734	5,554,846	1,507,888	103,307	35,750	1,575,445	---	---	---	---	282,298	---	35,750	269,517
Memorial Building Concessions	6,523	862	5,661	255	---	5,916	---	---	---	---	---	---	---	---
Sewer Operations and Maintenance	2,971,439	2,455,534	515,905	---	232,854	283,051	---	---	---	(350,000)	4,604,809	3,869,376	223,640	971,830
Steam [29]	3,188,032	4,322,700	(1,134,668)	46,632	16,137	(1,104,173)	---	---	---	---	56,197	---	16,137	121,657
Water [29]	2,369,756	2,447,757	(78,001)	534,662	39,783	416,878	---	---	2,053,771	---	2,095,544	---	39,783	170,431
Total	**32,006,115**	**33,137,666**	**(1,131,551)**	**926,265**	**393,665**	**(598,951)**	**---**	**---**	**2,053,771**	**(350,000)**	**8,288,898**	**3,869,376**	**384,451**	**2,054,691**
Hill City														
Garbage	21	---	21	1,377	3,252	(1,854)	---	---	---	---	---	---	---	---
Sewer	229,341	141,534	87,807	1,127	42,088	46,846	---	---	---	66,677	---	---	42,088	13,000
Water	135,092	98,099	36,993	1,127	---	38,120	---	---	---	27,148	---	---	---	---
Total	**364,454**	**239,633**	**124,821**	**3,631**	**45,340**	**83,112**	**---**	**---**	**---**	**93,825**	**---**	**---**	**42,088**	**13,000**
Hills														
Garbage	51,774	43,402	8,372	---	---	8,372	---	---	---	---	---	---	---	---
Sewer	116,904	33,133	83,771	2,946	1,077	85,640	---	---	---	---	---	---	1,077	18,000
Water	122,675	27,907	94,768	---	682	94,086	---	---	---	---	14,928	---	682	11,400
Total	**291,353**	**104,442**	**186,911**	**2,946**	**1,759**	**188,098**	**---**	**---**	**---**	**---**	**14,928**	**---**	**1,759**	**29,400**
Hilltop														
Water and Sewer [3]	103,437	176,150	(72,713)	---	---	(72,713)	---	---	---	(93,160)	---	---	---	---
Total	**103,437**	**176,150**	**(72,713)**	**---**	**---**	**(72,713)**	**---**	**---**	**---**	**(93,160)**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Hinckley														
Liquor	2,479,333	2,300,696	178,637	1,608	37,763	142,482	---	---	---	106,750	---	---	37,763	65,000
Sewer Utility	611,353	549,836	61,517	1,004	32,502	30,019	---	---	---	35,500	---	---	32,502	204,190
Water Utility	469,649	274,115	195,534	437	31,888	164,083	---	---	---	35,500	---	---	31,888	100,000
Total	**3,560,335**	**3,124,647**	**435,688**	**3,049**	**102,153**	**336,584**	**---**	**---**	**---**	**177,750**	**---**	**---**	**102,153**	**369,190**
Hitterdal														
Liquor	394,527	366,630	27,897	32	---	27,929	---	---	---	26,974	---	---	---	---
Refuse	25,816	24,517	1,299	---	---	1,299	---	---	---	5,994	---	---	---	---
Sewer	34,015	26,302	7,713	270	4,260	3,723	---	---	---	82,028	---	---	4,260	---
Water	32,576	73,856	(41,280)	550	2,045	(42,775)	---	---	---	(2,236)	---	---	2,045	8,000
Total	**486,934**	**491,305**	**(4,371)**	**852**	**6,305**	**(9,824)**	**---**	**---**	**---**	**112,760**	**---**	**---**	**6,305**	**8,000**
Hoffman														
Center Apartments	32,925	23,298	9,627	2,777	8,274	4,130	---	---	---	---	---	---	8,274	5,000
Garbage	83,433	72,745	10,688	---	---	10,688	---	---	---	---	---	---	---	---
Health Care Mall	15,524	12,421	3,103	303	1,247	2,159	---	---	---	---	---	---	1,247	1,390
Sewer	188,781	133,377	55,404	362	68,589	(12,823)	---	---	---	---	---	---	68,589	38,165
Water	164,541	196,732	(32,191)	477	32,980	(64,694)	---	---	---	---	---	---	32,980	56,000
Total	**485,204**	**438,573**	**46,631**	**3,919**	**111,090**	**(60,540)**	**---**	**---**	**---**	**---**	**---**	**---**	**111,090**	**100,555**
Hokah														
Sanitation	38,949	33,300	5,649	37	---	5,686	---	---	---	---	---	---	---	---
Sewer	132,425	73,220	59,205	407	150	59,462	---	---	---	58,999	---	---	---	---
Water	47,469	37,912	9,557	51	150	9,458	---	---	---	---	---	---	---	---
Total	**218,843**	**144,432**	**74,411**	**495**	**300**	**74,606**	**---**	**---**	**---**	**58,999**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Holdingford														
Liquor	359,094	363,337	(4,243)	11,969	---	7,726	---	---	---	2,649	2,513	---	---	---
Refuse	58,939	57,749	1,190	9	---	1,199	---	---	---	---	---	---	---	---
Sewer	127,050	229,029	(101,979)	31,821	---	(70,158)	---	31,773	---	(80,134)	106,326	---	---	---
Water	131,156	81,874	49,282	30,135	---	79,417	---	29,375	---	(13,610)	84,428	---	---	---
Total	**676,239**	**731,989**	**(55,750)**	**73,934**	**---**	**18,184**	**---**	**61,148**	**---**	**(91,095)**	**193,267**	**---**	**---**	**---**
Holland														
Garbage [0]	7,313	4,437	2,876	---	---	2,876	---	---	---	---	---	---	---	---
Sewer [0]	12,800	9,904	2,896	218	---	3,114	---	---	---	(9,000)	---	---	---	---
Water [0]	20,823	13,906	6,917	337	---	7,254	---	---	---	---	---	---	---	---
Total	**40,936**	**28,247**	**12,689**	**555**	**---**	**13,244**	**---**	**---**	**---**	**(9,000)**	**---**	**---**	**---**	**---**
Hollandale														
Garbage	17,480	14,842	2,638	---	---	2,638	---	---	---	---	---	---	---	---
Sewer	24,505	20,202	4,303	217	---	4,520	---	---	---	---	---	---	---	---
Water	35,458	30,770	4,688	275	1,157	3,806	---	---	---	---	---	---	1,157	15,000
Total	**77,443**	**65,814**	**11,629**	**492**	**1,157**	**10,964**	**---**	**---**	**---**	**---**	**---**	**---**	**1,157**	**15,000**
Holloway														
Garbage	9,537	12,563	(3,026)	7,375	---	4,349	---	---	---	---	---	---	---	---
Sewer	9,999	7,330	2,669	23,582	---	26,251	---	---	---	---	---	---	---	---
Water	19,762	37,914	(18,152)	42,773	10,760	13,861	---	---	---	(100,000)	---	---	10,760	104,000
Total	**39,298**	**57,807**	**(18,509)**	**73,730**	**10,760**	**44,461**	**---**	**---**	**---**	**(100,000)**	**---**	**---**	**10,760**	**104,000**
Holt														
Water [0]	1,110	1,168	(58)	---	---	(58)	---	---	---	---	---	---	---	---
Total	**1,110**	**1,168**	**(58)**	**---**	**---**	**(58)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Hopkins														
Housing Authority	272,109	615,043	(342,934)	328,040	---	(14,894)	---	328,040	---	---	237,019	---	---	---
Pavillion/Ice Arena	405,185	422,683	(17,498)	496	3,951	(20,953)	---	---	---	---	7,833	---	3,130	---
Refuse	913,803	819,715	94,088	28,407	5,614	116,881	---	---	---	25,000	---	---	---	---
Sewer	1,999,483	1,946,259	53,224	4,645	49,627	8,242	---	---	---	---	773,923	490,000	45,015	70,000
Storm Sewer	799,603	405,022	394,581	5,994	43,148	357,427	---	---	---	120,000	506,675	380,000	35,437	205,000
Water	1,483,283	1,319,496	163,787	25,685	68,311	121,161	---	---	---	---	462,660	860,000	64,620	260,000
Total	**5,873,466**	**5,528,218**	**345,248**	**393,267**	**170,651**	**567,864**	**---**	**328,040**	**---**	**145,000**	**1,988,110**	**1,730,000**	**148,202**	**535,000**
Houston														
Sewer	176,484	154,347	22,137	56	9,774	12,419	---	---	---	25,253	---	---	9,774	10,000
Water	99,216	86,951	12,265	387	5,872	6,780	---	---	---	27,381	7,776	---	5,872	24,000
Total	**275,700**	**241,298**	**34,402**	**443**	**15,646**	**19,199**	**---**	**---**	**---**	**52,634**	**7,776**	**---**	**15,646**	**34,000**
Howard Lake														
Liquor	831,030	861,994	(30,964)	11,672	6,903	(26,195)	---	---	---	---	---	6,736	6,903	40,000
Sewer	772,131	582,238	189,893	211,706	206,868	194,731	---	---	---	(62,651)	17,412	---	206,868	426,273
Water	489,059	254,420	234,639	194,448	177,139	251,948	---	---	---	57,348	270,436	---	177,139	244,500
Total	**2,092,220**	**1,698,652**	**393,568**	**417,826**	**390,910**	**420,484**	**---**	**---**	**---**	**(5,303)**	**287,848**	**6,736**	**390,910**	**710,773**
Hoyt Lakes														
Sanitation	241,675	257,429	(15,754)	676	---	(15,078)	---	---	---	---	---	---	---	---
Sewer	278,448	331,620	(53,172)	271	---	(52,901)	---	---	94,150	10,207	19,304	---	---	---
Water	453,250	397,618	55,632	4,245	---	59,877	---	---	---	10,207	34,077	---	---	---
Total	**973,373**	**986,667**	**(13,294)**	**5,192**	**---**	**(8,102)**	**---**	**---**	**94,150**	**20,414**	**53,381**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Hugo														
Water and Sewer [3]	2,046,004	1,914,195	131,809	244,136	---	375,945	---	---	---	104,097	218,328	---	---	---
Total	**2,046,004**	**1,914,195**	**131,809**	**244,136**	**---**	**375,945**	**---**	**---**	**---**	**104,097**	**218,328**	**---**	**---**	**---**
Hutchinson														
Composting	464,128	126,280	337,848	49,819	---	387,667	---	---	---	90,775	156,341	---	---	---
Housing and Redevelopment Authority [29]	544,685	844,570	(299,885)	421,854	185,237	(63,268)	---	213,498	---	---	98,325	---	---	---
Liquor	5,384,416	4,829,351	555,065	5,449	35,969	524,545	---	---	---	435,000	14,098	---	35,969	---
Public Utilities Commission	39,686,217	35,937,408	3,748,809	366,513	1,888,037	2,227,285	---	---	---	1,545,743	3,439,050	---	1,437,029	23,584,115
Refuse	1,130,817	1,075,685	55,132	6,612	3,996	57,748	---	---	---	55,000	35,108	---	3,996	19,969
Sewer	3,313,667	3,295,062	18,605	827,644	452,099	394,150	---	---	---	368,191	390,945	322,744	452,099	1,158,639
Storm Water	673,997	358,430	315,567	(2,522)	42,263	270,782	---	---	---	150,468	60,423	---	42,263	153,485
Water	2,398,239	2,122,562	275,677	653,590	605,230	324,037	---	---	---	120,359	322,868	---	487,890	756,000
Total	**53,596,166**	**48,589,348**	**5,006,818**	**2,328,959**	**3,212,831**	**4,122,946**	**---**	**213,498**	**---**	**2,765,536**	**4,517,158**	**322,744**	**2,459,246**	**25,672,208**
Ihlen														
Community Center	2,125	6,528	(4,403)	3,993	696	(1,106)	---	---	---	(5,914)	---	---	696	4,304
Garbage	4,974	4,698	276	---	---	276	---	---	---	318	---	---	---	---
Sewer	21,097	11,821	9,276	---	---	9,276	---	---	---	469	---	---	---	---
Water	9,495	9,412	83	---	---	83	---	---	---	(182)	---	---	---	---
Total	**37,691**	**32,459**	**5,232**	**3,993**	**696**	**8,529**	**---**	**---**	**---**	**(5,309)**	**---**	**---**	**696**	**4,304**
Independence														
Sanitary Sewer	149,448	290,649	(141,201)	96,644	26,553	(71,110)	12,175	---	---	(65,703)	55,744	---	26,553	70,000
Total	**149,448**	**290,649**	**(141,201)**	**96,644**	**26,553**	**(71,110)**	**12,175**	**---**	**---**	**(65,703)**	**55,744**	**---**	**26,553**	**70,000**
International Falls														
International Falls Recreation Commission [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water and Sewer [3]	3,745,311	3,334,204	411,107	78,257	---	489,364	78,257	---	---	574,695	48,745	---	---	---
Total	**3,745,311**	**3,334,204**	**411,107**	**78,257**	**---**	**489,364**	**78,257**	**---**	**---**	**574,695**	**48,745**	**---**	**---**	**---**
Inver Grove Heights														
Golf Course	1,402,594	1,647,663	(245,069)	---	5,583	(250,652)	---	---	---	(2,944,090)	99,979	---	5,583	25,200
Sewer	3,016,134	2,900,652	115,482	(18,055)	441,518	(344,091)	---	---	---	(440,416)	203,709	---	441,518	235,000
Water	3,054,386	2,314,938	739,448	64,954	235,234	569,168	---	---	---	330,365	2,064,979	---	235,234	3,065,000
Total	**7,473,114**	**6,863,253**	**609,861**	**46,899**	**682,335**	**(25,575)**	**---**	**---**	**---**	**(3,054,141)**	**2,368,667**	**---**	**682,335**	**3,325,200**
Iona														
Sewer	34,937	47,390	(12,453)	1,117	---	(11,336)	---	---	---	26,250	---	---	---	---
Water	35,535	49,888	(14,353)	4,296	78	(10,135)	---	---	---	17,500	---	---	---	---
Total	**70,472**	**97,278**	**(26,806)**	**5,413**	**78**	**(21,471)**	**---**	**---**	**---**	**43,750**	**---**	**---**	**---**	**---**
Iron Junction														
Sewer [0]	22,906	---	22,906	5,724	28,107	523	---	---	---	---	39,447	---	---	11,340
Water [0]	4,693	---	4,693	---	1,849	2,844	---	---	---	---	1,849	---	---	---
Total	**27,599**	**---**	**27,599**	**5,724**	**29,956**	**3,367**	**---**	**---**	**---**	**---**	**41,296**	**---**	**---**	**11,340**
Ironton														
Sanitation [0]	2,315	3,257	(942)	---	---	(942)	---	---	---	---	---	---	---	---
Sewer [0]	42,950	12,010	30,940	---	---	30,940	---	---	---	---	---	---	---	---
Water [0]	63,516	46,419	17,097	27,858	23,674	21,281	---	---	---	---	---	---	2,674	21,000
Total	**108,781**	**61,686**	**47,095**	**27,858**	**23,674**	**51,279**	**---**	**---**	**---**	**---**	**---**	**---**	**2,674**	**21,000**
Isanti														
Liquor	2,312,602	2,053,718	258,884	1,707	14,341	246,250	---	---	---	150,000	---	---	---	---
Sewer	1,322,195	1,032,858	289,337	5,567	154,319	140,585	---	---	---	---	16,254	927,302	84,613	1,548,386

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	921,030	723,844	197,186	9,178	296,153	(89,789)	---	---	---	---	16,254	1,213,023	233,651	1,339,125
Total	**4,555,827**	**3,810,420**	**745,407**	**16,452**	**464,813**	**297,046**	**---**	**---**	**---**	**150,000**	**32,508**	**2,140,325**	**318,264**	**2,887,511**
Isle														
Liquor [0]	987,625	946,667	40,958	33,990	---	74,948	---	---	---	150,000	---	---	---	---
Sewer [0]	428,278	196,809	231,469	13,577	168,425	76,621	---	---	---	13,500	1,177	---	168,425	17,000
Water [0]	73,184	106,826	(33,642)	16,213	15,112	(32,541)	---	---	---	13,500	1,177	12,000	3,112	---
Total	**1,489,087**	**1,250,302**	**238,785**	**63,780**	**183,537**	**119,028**	**---**	**---**	**---**	**177,000**	**2,354**	**12,000**	**171,537**	**17,000**
Ivanhoe														
Economic Development Authority	93,593	93,496	97	37	12,281	(12,147)	---	---	---	---	---	---	12,281	31,321
Liquor	428,834	424,576	4,258	26	260	4,024	---	---	---	---	5,616	---	260	---
Utility [1]	330,218	179,823	150,395	1,249	22,714	128,930	---	---	---	---	115,900	---	22,714	33,000
Total	**852,645**	**697,895**	**154,750**	**1,312**	**35,255**	**120,807**	**---**	**---**	**---**	**---**	**121,516**	**---**	**35,255**	**64,321**
Jackson														
Airport	75,956	211,798	(135,842)	544,376	---	408,534	---	520,725	---	---	226,047	---	---	---
Ambulance Service	383,628	297,386	86,242	47,481	---	133,723	---	---	---	---	31,325	---	---	---
Electric	4,750,715	4,382,696	368,019	28,666	214,240	182,445	---	---	---	250,000	16,256	3,420,000	207,261	180,000
Liquor	1,161,048	1,127,233	33,815	691	---	34,506	---	---	---	41,000	9,065	---	---	---
Sewer	691,726	433,200	258,526	892	10,843	248,575	---	---	---	35,000	1,507,659	1,409,327	10,843	10,800
Television Service	60,031	120,057	(60,026)	966	7,875	(66,935)	---	---	---	(88,985)	---	---	---	---
Water	643,091	502,371	140,720	3,320	---	144,040	---	---	---	45,000	166,798	---	---	---
Total	**7,766,195**	**7,074,741**	**691,454**	**626,392**	**232,958**	**1,084,888**	**---**	**520,725**	**---**	**282,015**	**1,957,150**	**4,829,327**	**218,104**	**190,800**
Janesville														
Golf Course	230,437	310,328	(79,891)	37,415	4,581	(47,057)	25,000	---	---	---	---	---	4,581	60,000
Housing and Redevelopment Authority [13][29]	135,768	238,530	(102,762)	30,143	3,348	(75,967)	---	---	---	---	20,674	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Light and Power	1,429,939	1,501,469	(71,530)	39,314	---	(32,216)	---	---	---	35,000	16,031	---	---	---
Nursing Home	2,126,004	2,180,175	(54,171)	1,959	145	(52,357)	---	---	---	---	46,774	---	---	6,303
Sewage Collection	175,544	286,878	(111,334)	142	11,943	(123,135)	---	---	---	25,000	2,422	---	11,943	94,780
Waterworks	225,822	212,872	12,950	266	16,560	(3,344)	---	---	---	20,000	---	---	16,560	74,000
Total	**4,323,514**	**4,730,252**	**(406,738)**	**109,239**	**36,577**	**(334,076)**	**25,000**	**---**	**---**	**80,000**	**85,901**	**---**	**33,084**	**235,083**
Jasper														
Economic Development Authority - Housing	61,000	36,872	24,128	241	23,398	971	---	---	---	---	---	---	23,398	15,272
Garbage	38,135	38,517	(382)	20	---	(362)	---	---	---	---	---	---	---	---
Sewer	82,533	50,477	32,056	673	4,294	28,435	---	---	---	16,677	---	---	4,294	45,111
Sunrise Village	429,446	481,065	(51,619)	1,525	---	(50,094)	---	---	---	---	28,129	---	---	---
Water	88,289	91,282	(2,993)	237	12,950	(15,706)	---	---	---	(16,677)	---	---	12,950	16,000
Total	**699,403**	**698,213**	**1,190**	**2,696**	**40,642**	**(36,756)**	**---**	**---**	**---**	**---**	**28,129**	**---**	**40,642**	**76,383**
Jeffers*														
Sewer	73,424	39,864	33,560	---	17,312	16,248	---	---	---	25,000	---	---	17,312	22,500
Water	53,730	41,950	11,780	---	6,925	4,855	---	---	---	20,000	---	---	6,925	9,000
Total	**127,154**	**81,814**	**45,340**	**---**	**24,237**	**21,103**	**---**	**---**	**---**	**45,000**	**---**	**---**	**24,237**	**31,500**
Johnson														
Water [0]	2,742	826	1,916	---	---	1,916	---	---	---	---	---	---	---	---
Total	**2,742**	**826**	**1,916**	**---**	**---**	**1,916**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Jordan														
Sewer Utility	1,083,427	1,006,705	76,722	6,026	111,392	(28,644)	---	---	---	10,000	8,536	137,130	110,038	433,236
Storm Sewer Utility	171,927	137,460	34,467	5,307	104,451	(64,677)	---	---	---	---	---	420,238	99,547	168,738
Water Utility	943,469	883,442	60,027	73,263	452,561	(319,271)	---	---	---	10,000	7,161	4,506,192	369,238	618,252
Total	**2,198,823**	**2,027,607**	**171,216**	**84,596**	**668,404**	**(412,592)**	**---**	**---**	**---**	**20,000**	**15,697**	**5,063,560**	**578,823**	**1,220,226**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Kandiyohi														
Electric	382,004	332,436	49,568	2,611	8,334	43,845	---	---	---	275,799	14,326	---	8,334	25,000
Sewer	214,840	218,094	(3,254)	585	4,560	(7,229)	---	---	---	---	---	---	4,560	25,000
Water	52,443	66,756	(14,313)	175	---	(14,138)	---	---	---	---	---	---	---	---
Total	**649,287**	**617,286**	**32,001**	**3,371**	**12,894**	**22,478**	**---**	**---**	**---**	**275,799**	**14,326**	**---**	**12,894**	**50,000**
Karlstad														
Sewer	45,208	43,917	1,291	146	---	1,437	---	---	---	---	---	---	---	---
Water	67,395	55,643	11,752	459	---	12,211	---	---	---	---	1,851,335	1,742,078	---	---
Total	**112,603**	**99,560**	**13,043**	**605**	**---**	**13,648**	**---**	**---**	**---**	**---**	**1,851,335**	**1,742,078**	**---**	**---**
Kasota														
Electric and Refuse [17]	405,734	429,922	(24,188)	1,995	---	(22,193)	---	---	---	---	10,474	---	---	---
Sewer	111,919	116,499	(4,580)	2,539	---	(2,041)	---	---	---	---	---	---	---	---
Water	44,286	51,001	(6,715)	1,379	---	(5,336)	---	---	---	---	---	---	---	---
Total	**561,939**	**597,422**	**(35,483)**	**5,913**	**---**	**(29,570)**	**---**	**---**	**---**	**---**	**10,474**	**---**	**---**	**---**
Kasson														
Electric	3,348,518	4,012,176	(663,658)	10,705	30,408	(683,361)	---	---	---	108,692	35,321	---	20,163	35,000
Liquor	1,248,130	1,179,974	68,156	651	---	68,807	---	---	---	8,360	18,863	---	---	---
Maple Grove Cemetery	21,200	49,486	(28,286)	4,364	---	(23,922)	---	---	---	---	---	---	---	---
Storm Water	194,802	172,527	22,275	399	15,541	7,133	---	---	---	---	45,716	---	15,541	25,010
Wastewater Treatment	1,506,399	1,111,245	395,154	6	166,631	228,529	---	---	---	26,333	84,081	---	165,917	495,000
Water Utility	604,167	560,547	43,620	28,528	49,126	23,022	---	---	---	28,771	258,100	---	48,172	245,750
Total	**6,923,216**	**7,085,955**	**(162,739)**	**44,653**	**261,706**	**(379,792)**	**---**	**---**	**---**	**172,156**	**442,081**	**---**	**249,793**	**800,760**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Keewatin														
Public Utilities [30]	1,109,334	998,272	111,062	494	8,109	103,447	---	---	---	---	---	---	8,109	26,000
Total	**1,109,334**	**998,272**	**111,062**	**494**	**8,109**	**103,447**	**---**	**---**	**---**	**---**	**---**	**---**	**8,109**	**26,000**
Kelliher														
Liquor	424,253	380,780	43,473	1,635	---	45,108	---	---	---	20,000	1,500	---	---	---
Sewer	39,627	43,005	(3,378)	59	---	(3,319)	---	---	---	---	---	---	---	---
Water	48,392	45,640	2,752	548	---	3,300	---	---	---	---	1,786	---	---	---
Total	**512,272**	**469,425**	**42,847**	**2,242**	**---**	**45,089**	**---**	**---**	**---**	**20,000**	**3,286**	**---**	**---**	**---**
Kellogg														
Liquor [16]	98,197	120,704	(22,507)	10,601	---	(11,906)	---	---	---	---	---	---	---	---
Sewer	24,480	88,211	(63,731)	12	---	(63,719)	---	---	---	---	---	---	---	---
Water	51,288	83,888	(32,600)	174	---	(32,426)	---	---	---	13,914	---	---	---	---
Total	**173,965**	**292,803**	**(118,838)**	**10,787**	**---**	**(108,051)**	**---**	**---**	**---**	**13,914**	**---**	**---**	**---**	**---**
Kennedy														
Sewer	25,344	22,204	3,140	---	---	3,140	---	---	---	---	---	---	---	---
Water	51,951	51,084	867	3,067	1,799	2,135	---	---	---	---	---	---	1,799	6,000
Total	**77,295**	**73,288**	**4,007**	**3,067**	**1,799**	**5,275**	**---**	**---**	**---**	**---**	**---**	**---**	**1,799**	**6,000**
Kenneth														
Sewer [0]	13,654	8,686	4,968	---	1,108	3,860	---	---	---	(484)	---	---	1,108	3,000
Water [0]	4,361	5,464	(1,103)	---	---	(1,103)	---	---	---	---	---	---	---	---
Total	**18,015**	**14,150**	**3,865**	**---**	**1,108**	**2,757**	**---**	**---**	**---**	**(484)**	**---**	**---**	**1,108**	**3,000**
Kent														
Refuse	8,109	7,573	536	---	---	536	---	---	---	---	---	---	---	---
Sewer	22,426	43,097	(20,671)	---	6,683	(27,354)	---	---	---	---	---	---	6,683	1,724

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	7,710	5,374	2,336	---	---	2,336	---	---	---	---	---	---	---	---
Total	**38,245**	**56,044**	**(17,799)**	**---**	**6,683**	**(24,482)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,683**	**1,724**
Kenyon														
Electric	1,974,661	1,832,418	142,243	32,581	1,384	173,440	---	---	713	67,673	66,526	---	634	---
Liquor	664,247	662,597	1,650	20,323	2,870	19,103	---	---	---	---	12,611	---	2,870	---
Sewer	287,329	312,334	(25,005)	45,467	7,461	13,001	---	---	---	---	1,103,371	1,069,604	7,461	18,000
Storm Sewer	39,955	25,878	14,077	2,619	2,042	14,654	---	---	---	---	2,636	---	2,042	---
Water	253,119	225,892	27,227	13,946	6,751	34,422	---	---	173	---	74,619	---	6,751	11,000
Total	**3,219,311**	**3,059,119**	**160,192**	**114,936**	**20,508**	**254,620**	**---**	**---**	**886**	**67,673**	**1,259,763**	**1,069,604**	**19,758**	**29,000**
Kerkhoven														
Garbage [0]	72,244	68,336	3,908	1,994	---	5,902	---	---	---	---	---	---	---	---
Sewer [0]	77,908	52,762	25,146	649	625	25,170	---	---	---	---	949	---	625	25,000
Water [0]	101,284	32,334	68,950	3,453	9,428	62,975	---	---	---	---	19,822	---	9,428	80,000
Total	**251,436**	**153,432**	**98,004**	**6,096**	**10,053**	**94,047**	**---**	**---**	**---**	**---**	**20,771**	**---**	**10,053**	**105,000**
Kettle River														
Sewer	42,522	44,032	(1,510)	---	2,530	(4,040)	---	---	---	1,823	---	---	2,530	10,000
Water	60,886	42,177	18,709	---	---	18,709	---	---	---	18,804	---	---	---	---
Total	**103,408**	**86,209**	**17,199**	**---**	**2,530**	**14,669**	**---**	**---**	**---**	**20,627**	**---**	**---**	**2,530**	**10,000**
Kiester														
Grocery Store [0]	---	13,124	(13,124)	25,397	10,115	2,158	25,397	---	---	---	---	---	10,115	---
Liquor	188,747	186,379	2,368	35,764	29,415	8,717	---	---	---	---	---	---	---	---
Sewer [0]	54,378	28,704	25,674	486	345	25,815	91	---	---	---	---	---	345	---
Water [0]	66,414	33,089	33,325	486	5,861	27,950	91	---	---	---	---	---	5,861	12,000
Total	**309,539**	**261,296**	**48,243**	**62,133**	**45,736**	**64,640**	**25,579**	**---**	**---**	**---**	**---**	**---**	**16,321**	**12,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Kilkenny														
Refuse and Recycling [0]	11,339	6,560	4,779	---	---	4,779	---	---	---	---	---	---	---	---
Sewer [0]	16,927	9,683	7,244	4	---	7,248	---	---	---	281	1,117	---	---	---
Sewer - WIF Fund [0]	---	---	---	4	---	4	---	---	---	(281)	---	---	---	---
Water [0]	23,638	11,507	12,131	---	24,413	(12,282)	---	---	---	---	---	---	---	---
Total	**51,904**	**27,750**	**24,154**	**8**	**24,413**	**(251)**	**---**	**---**	**---**	**---**	**1,117**	**---**	**---**	**---**
Kimball														
Refuse	49,998	40,615	9,383	604	---	9,987	---	---	---	---	---	---	---	---
Sewer	129,892	183,018	(53,126)	4,145	28,060	(77,041)	6	---	---	35,453	---	---	28,060	20,000
Water	130,450	157,552	(27,102)	16,947	---	(10,155)	---	---	---	39,953	15,561	---	---	---
Total	**310,340**	**381,185**	**(70,845)**	**21,696**	**28,060**	**(77,209)**	**6**	**---**	**---**	**75,406**	**15,561**	**---**	**28,060**	**20,000**
Kinney														
Garbage [0]	7,837	11,508	(3,671)	---	---	(3,671)	767	---	---	(2,904)	11,508	---	---	---
Sewage [0]	14,689	37,951	(23,262)	---	5,927	(29,189)	---	---	---	(29,189)	5,927	---	---	---
Water [0]	12,209	38,115	(25,906)	---	6,868	(32,774)	---	---	---	(32,774)	6,868	---	---	---
Total	**34,735**	**87,574**	**(52,839)**	**---**	**12,795**	**(65,634)**	**767**	**---**	**---**	**(64,867)**	**24,303**	**---**	**---**	**---**
La Crescent														
Arena	76,116	146,094	(69,978)	---	22,410	(92,388)	---	---	---	(65,000)	---	---	22,410	30,000
Golf Course	393,208	391,531	1,677	---	13,601	(11,924)	---	---	---	(98,322)	17,269	---	11,581	25,000
License Bureau	105,555	75,842	29,713	4,699	438	33,974	---	---	---	---	1,211	---	---	---
Sewer	638,414	596,173	42,241	7,311	113,419	(63,867)	---	---	1,121	27,000	11,574	---	113,419	138,500
Solid Waste	190,991	189,136	1,855	---	208	1,647	---	---	---	---	---	---	---	---
Water	694,267	654,847	39,420	3,004	157,393	(114,969)	---	---	1,121	42,000	48,052	---	157,393	241,500
Total	**2,098,551**	**2,053,623**	**44,928**	**15,014**	**307,469**	**(247,527)**	**---**	**---**	**2,242**	**(94,322)**	**78,106**	**---**	**304,803**	**435,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
La Prairie														
Sewer	65,858	45,344	20,514	224	---	20,738	---	---	---	---	5,000	---	---	---
Water	76,483	59,299	17,184	68	---	17,252	---	---	---	17,691	---	---	---	---
Total	**142,341**	**104,643**	**37,698**	**292**	**---**	**37,990**	**---**	**---**	**---**	**17,691**	**5,000**	**---**	**---**	**---**
La Salle														
Wastewater	40,282	60,685	(20,403)	20	9,990	(30,373)	---	---	---	(10,666)	---	---	9,990	3,000
Water	16,205	29,603	(13,398)	---	3,330	(16,728)	---	---	---	(5,334)	---	---	3,330	1,000
Total	**56,487**	**90,288**	**(33,801)**	**20**	**13,320**	**(47,101)**	**---**	**---**	**---**	**(16,000)**	**---**	**---**	**13,320**	**4,000**
Lafayette														
Sewer	112,327	163,140	(50,813)	43,038	25,262	(33,037)	---	---	---	(51,964)	14,406	---	25,262	---
Water	142,768	167,776	(25,008)	44,198	24,270	(5,080)	---	---	---	(54,860)	---	---	24,270	---
Total	**255,095**	**330,916**	**(75,821)**	**87,236**	**49,532**	**(38,117)**	**---**	**---**	**---**	**(106,824)**	**14,406**	**---**	**49,532**	**---**
Lake Benton														
Garbage	39,360	40,260	(900)	---	---	(900)	---	---	---	---	---	---	---	---
Liquor [32]	1,213	7,107	(5,894)	---	---	(5,894)	---	---	---	48,500	---	---	---	---
Sewer	123,303	111,170	12,133	40,657	53,887	(1,097)	39,044	---	---	---	---	---	53,887	24,000
Water	162,377	131,095	31,282	41,658	53,886	19,054	40,082	---	---	153,303	50,332	---	53,886	24,000
Total	**326,253**	**289,632**	**36,621**	**82,315**	**107,773**	**11,163**	**79,126**	**---**	**---**	**201,803**	**50,332**	**---**	**107,773**	**48,000**
Lake Bronson														
Sewer [0]	17,537	16,817	720	---	---	720	---	---	---	(5,085)	---	---	---	---
Water [0]	65,907	35,797	30,110	---	---	30,110	---	---	---	18,978	---	---	---	---
Total	**83,444**	**52,614**	**30,830**	**---**	**---**	**30,830**	**---**	**---**	**---**	**13,893**	**---**	**---**	**---**	**---**
Lake City														
Electric	13,449,683	12,327,363	1,122,320	(27,821)	134,382	960,117	---	---	---	155,000	106,848	---	113,381	155,000

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**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Garbage	519,398	541,067	(21,669)	2,274	---	(19,395)	---	---	---	---	---	---	---	---
Marina	1,854,444	970,483	883,961	(11,930)	20,620	851,411	---	---	---	417,719	14,533	---	20,620	110,000
Sewer	1,408,314	1,296,346	111,968	8,273	120,600	(359)	---	---	---	(150,000)	43,417	---	120,600	486,320
Storm Water	102,930	192,332	(89,402)	(174)	16,802	(106,378)	---	---	---	---	---	---	16,802	32,500
Water	639,643	639,812	(169)	(10,221)	28,645	(39,035)	---	---	---	45,000	138,402	---	28,645	52,568
Total	**17,974,412**	**15,967,403**	**2,007,009**	**(39,599)**	**321,049**	**1,646,361**	**---**	**---**	**---**	**467,719**	**303,200**	**---**	**300,048**	**836,388**
Lake Crystal														
Electric	2,465,882	2,470,439	(4,557)	89,396	55,875	28,964	---	---	---	---	115,267	---	55,875	100,000
Sewer	413,022	505,413	(92,391)	51,880	57,237	(97,748)	---	---	---	---	38,555	---	57,237	116,000
Water	997,055	482,944	514,111	48,439	91,761	470,789	---	---	---	---	50,009	---	91,761	325,400
Total	**3,875,959**	**3,458,796**	**417,163**	**189,715**	**204,873**	**402,005**	**---**	**---**	**---**	**---**	**203,831**	**---**	**204,873**	**541,400**
Lake Elmo														
Sewer	53,142	104,669	(51,527)	630,630	14,755	564,348	---	---	621,181	---	2,464,222	3,010,000	---	---
Storm Sewer	191,087	91,697	99,390	1,098	---	100,488	---	---	---	---	27,893	---	---	---
Water	549,915	649,968	(100,053)	494,189	308,902	85,234	---	---	427,830	---	1,602,452	1,005,000	300,789	165,000
Total	**794,144**	**846,334**	**(52,190)**	**1,125,917**	**323,657**	**750,070**	**---**	**---**	**1,049,011**	**---**	**4,094,567**	**4,015,000**	**300,789**	**165,000**
Lake Henry														
Sewer [0]	18,995	---	18,995	8,229	18,015	9,209	8,229	---	---	---	---	---	5,310	4,000
Total	**18,995**	**---**	**18,995**	**8,229**	**18,015**	**9,209**	**8,229**	**---**	**---**	**---**	**---**	**---**	**5,310**	**4,000**
Lake Lillian														
Sewer	36,428	28,483	7,945	568	1,733	6,780	---	---	---	---	---	---	1,733	11,000
Water	77,126	76,098	1,028	1,134	4,399	(2,237)	---	---	---	---	---	---	4,399	30,000
Total	**113,554**	**104,581**	**8,973**	**1,702**	**6,132**	**4,543**	**---**	**---**	**---**	**---**	**---**	**---**	**6,132**	**41,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Lake Park														
Electric	973,514	744,675	228,839	694	---	229,533	---	---	---	---	12,217	---	---	---
Gas	315,293	266,796	48,497	9,011	---	57,508	---	---	---	185,000	2,217	---	---	---
Liquor	678,691	668,041	10,650	---	---	10,650	---	---	---	---	---	---	---	---
Sewer	150,243	146,528	3,715	---	13,502	(9,787)	---	---	---	---	---	---	13,502	68,000
Water	147,168	160,622	(13,454)	---	10,739	(24,193)	---	---	---	---	---	224,000	10,739	280,000
Total	**2,264,909**	**1,986,662**	**278,247**	**9,705**	**24,241**	**263,711**	**---**	**---**	**---**	**185,000**	**14,434**	**224,000**	**24,241**	**348,000**
Lake Shore														
Sewer	102,946	107,357	(4,411)	114	2,722	(7,019)	---	---	---	---	16,855	---	2,722	60,000
Total	**102,946**	**107,357**	**(4,411)**	**114**	**2,722**	**(7,019)**	**---**	**---**	**---**	**---**	**16,855**	**---**	**2,722**	**60,000**
Lake Wilson														
Apartment	22,800	18,816	3,984	---	663	3,321	---	---	---	(58,848)	---	---	663	766
Water and Sewer [1]	53,809	60,608	(6,799)	58,927	15,457	36,671	---	---	---	22,620	---	---	---	---
Total	**76,609**	**79,424**	**(2,815)**	**58,927**	**16,120**	**39,992**	**---**	**---**	**---**	**(36,228)**	**---**	**---**	**663**	**766**
Lakefield														
Ambulance	106,216	128,852	(22,636)	19,747	---	(2,889)	---	---	62	---	10,328	---	---	---
Electric, Water, and Cable T.V. [4]	1,895,286	1,683,103	212,183	16,847	65,974	163,056	---	---	1,363	16,840	1,163,612	---	44,978	114,000
Liquor	440,320	406,506	33,814	2,351	---	36,165	---	---	---	1,300	1,700	---	---	---
Sewer	333,548	373,619	(40,071)	383,376	43,464	299,841	---	---	---	6,000	139,459	---	43,464	65,297
Total	**2,775,370**	**2,592,080**	**183,290**	**422,321**	**109,438**	**496,173**	**---**	**---**	**1,425**	**24,140**	**1,315,099**	**---**	**88,442**	**179,297**
Lakeland														
Building Inspection	53,096	34,403	18,693	29	4,714	14,008	---	---	---	5,150	---	---	---	---
Water	276,400	221,504	54,896	164	---	55,060	---	---	---	(5,150)	---	---	---	---
Total	**329,496**	**255,907**	**73,589**	**193**	**4,714**	**69,068**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Lakeville														
Environmental Resources	687,672	479,586	208,086	150,495	---	358,581	---	---	292	142,301	219,602	---	---	---
Liquor	15,381,124	13,713,424	1,667,700	3,762	202,294	1,469,168	---	---	3,762	1,749,982	---	---	161,309	160,000
Sewer	4,455,298	5,218,197	(762,899)	13,647	64,964	(814,216)	---	---	1,632	148,367	821,855	---	---	---
Street Light Utility	699,457	693,793	5,664	---	385	5,279	---	---	---	3,794	---	---	---	---
Water	3,284,411	4,353,233	(1,068,822)	4,314	57,850	(1,122,358)	---	---	4,314	144,573	3,460,648	---	---	---
Total	**24,507,962**	**24,458,233**	**49,729**	**172,218**	**325,493**	**(103,546)**	**---**	**---**	**10,000**	**2,189,017**	**4,502,105**	**---**	**161,309**	**160,000**
Lamberton														
Economic Development Authority - Housing [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Refuse	17,041	18,562	(1,521)	27	---	(1,494)	---	---	---	---	---	---	---	---
Sanitary Sewer	129,706	85,757	43,949	242	25,936	18,255	---	---	---	20,000	---	1,350,000	---	1,302,000
Storm Sewer	59,036	1,153	57,883	17	---	57,900	---	---	---	54,000	---	---	---	---
Valley View Manor [29]	3,048,996	2,896,203	152,793	3,200	102,047	53,946	---	---	---	---	20,185	---	102,047	115,000
Water	130,393	128,676	1,717	209	---	1,926	---	---	---	31,321	193,686	282,000	---	---
Total	**3,385,172**	**3,130,351**	**254,821**	**3,695**	**127,983**	**130,533**	**---**	**---**	**---**	**105,321**	**213,871**	**1,632,000**	**102,047**	**1,417,000**
Lancaster														
Liquor	320,293	287,213	33,080	193	---	33,273	---	---	---	22,000	32,342	---	---	---
Sewer	41,240	64,309	(23,069)	713	---	(22,356)	---	---	---	(10,000)	---	---	---	---
Water	33,472	15,825	17,647	1,268	---	18,915	---	---	---	10,000	---	---	---	---
Total	**395,005**	**367,347**	**27,658**	**2,174**	**---**	**29,832**	**---**	**---**	**---**	**22,000**	**32,342**	**---**	**---**	**---**
Landfall														
Community Improvement [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	115,990	49,224	66,766	---	65,891	875	---	---	---	---	---	---	2,799	63,092
Terrace Project [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	62,896	63,467	(571)	---	---	(571)	---	---	---	---	---	---	---	---
Total	**178,886**	**112,691**	**66,195**	**---**	**65,891**	**304**	**---**	**---**	**---**	**---**	**---**	**---**	**2,799**	**63,092**
Lanesboro														
Utilities Commission [30]	1,379,371	1,166,654	212,717	79,305	39,176	252,846	---	---	---	---	220,126	---	39,176	139,179
Total	**1,379,371**	**1,166,654**	**212,717**	**79,305**	**39,176**	**252,846**	**---**	**---**	**---**	**---**	**220,126**	**---**	**39,176**	**139,179**
Laporte														
Water and Sewer [3]	83,559	46,775	36,784	8,701	11,143	34,342	---	---	---	---	---	---	11,143	12,000
Total	**83,559**	**46,775**	**36,784**	**8,701**	**11,143**	**34,342**	**---**	**---**	**---**	**---**	**---**	**---**	**11,143**	**12,000**
Lauderdale														
Sewer	267,643	219,490	48,153	2,624	---	50,777	---	---	---	---	---	---	---	---
Storm Sewer	79,530	57,301	22,229	803	---	23,032	---	---	---	---	---	---	---	---
Total	**347,173**	**276,791**	**70,382**	**3,427**	**---**	**73,809**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Le Center														
Liquor	853,746	789,129	64,617	53	5,916	58,754	---	---	---	25,000	11,977	---	5,916	7,069
Refuse	119,763	95,376	24,387	---	---	24,387	---	---	---	---	---	---	---	---
Sewer	657,909	379,045	278,864	---	45,294	233,570	---	---	---	---	52,390	---	45,294	272,297
Water	526,694	344,662	182,032	---	105,310	76,722	---	---	---	---	---	---	105,310	228,000
Total	**2,158,112**	**1,608,212**	**549,900**	**53**	**156,520**	**393,433**	**---**	**---**	**---**	**25,000**	**64,367**	**---**	**156,520**	**507,366**
Le Sueur														
Electric	8,753,374	8,044,996	708,378	397,023	44,779	1,060,622	---	---	---	350,000	363,280	---	44,779	210,000
Sewer	1,118,311	1,276,196	(157,885)	116,487	225,827	(267,225)	---	---	---	---	227,988	932,306	225,827	1,653,000
Sewer Pre-Treatment	---	98,731	(98,731)	---	---	(98,731)	---	---	---	---	---	---	---	---
Water	985,959	729,780	256,179	62,008	37,210	280,977	---	---	---	---	236,353	---	37,210	405,000
Total	**10,857,644**	**10,149,703**	**707,941**	**575,518**	**307,816**	**975,643**	**---**	**---**	**---**	**350,000**	**827,621**	**932,306**	**307,816**	**2,268,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
LeRoy														
Sewer	99,895	128,543	(28,648)	236	---	(28,412)	---	---	---	---	---	---	---	---
Water	122,606	140,021	(17,415)	58,460	---	41,045	47,476	---	9,500	---	---	---	---	---
Wildwood Grove	1,035,130	944,616	90,514	89,587	103,075	77,026	87,242	---	---	---	6,490	2,045,000	103,075	2,180,000
Total	**1,257,631**	**1,213,180**	**44,451**	**148,283**	**103,075**	**89,659**	**134,718**	**---**	**9,500**	**---**	**6,490**	**2,045,000**	**103,075**	**2,180,000**
Lester Prairie														
Sewer	493,335	175,230	318,105	13,361	50,705	280,761	---	---	---	154,445	40,088	---	50,705	234,000
Water	195,420	176,443	18,977	42,529	31,842	29,664	---	---	---	114,553	---	---	31,038	84,989
Total	**688,755**	**351,673**	**337,082**	**55,890**	**82,547**	**310,425**	**---**	**---**	**---**	**268,998**	**40,088**	**---**	**81,743**	**318,989**
Lewiston														
Sewer	474,567	491,175	(16,608)	117,603	84,684	16,311	---	62,958	54,625	(131,840)	378,605	284,342	84,684	153,000
Water	213,729	246,501	(32,772)	27,310	10,160	(15,622)	---	---	11,984	---	---	---	10,160	33,000
Total	**688,296**	**737,676**	**(49,380)**	**144,913**	**94,844**	**689**	**---**	**62,958**	**66,609**	**(131,840)**	**378,605**	**284,342**	**94,844**	**186,000**
Lewisville														
Liquor	179,513	190,377	(10,864)	7,529	---	(3,335)	---	---	---	---	---	---	---	---
Sewer	91,701	100,083	(8,382)	3,212	27,375	(32,545)	---	---	---	---	---	---	27,375	8,000
Water	40,181	33,322	6,859	---	---	6,859	---	---	---	---	21,325	---	---	---
Total	**311,395**	**323,782**	**(12,387)**	**10,741**	**27,375**	**(29,021)**	**---**	**---**	**---**	**---**	**21,325**	**---**	**27,375**	**8,000**
Lexington														
Liquor	3,078,883	2,957,946	120,937	(9,752)	20,988	90,197	173	---	---	50,000	---	---	20,988	41,116
Lovell Building	192,315	173,778	18,537	10,867	---	29,404	---	---	---	---	---	---	---	---
Sewer	192,294	272,405	(80,111)	(23,958)	18,303	(122,372)	---	---	---	(4,165)	---	---	18,303	40,000
Storm Sewer	18,966	61,706	(42,740)	---	---	(42,740)	---	---	---	(31,858)	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	147,827	174,053	(26,226)	(8,471)	10,083	(44,780)	---	---	---	---	---	---	10,083	20,000
Total	**3,630,285**	**3,639,888**	**(9,603)**	**(31,314)**	**49,374**	**(90,291)**	**173**	**---**	**---**	**13,977**	**---**	**---**	**49,374**	**101,116**
Lilydale														
Sewer [0]	128,395	77,365	51,030	1,148	---	52,178	---	---	---	---	---	---	---	---
Storm Water [0]	35,963	18,059	17,904	306	---	18,210	---	---	---	---	---	---	---	---
Total	**164,358**	**95,424**	**68,934**	**1,454**	**---**	**70,388**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lindstrom														
Liquor	2,194,857	2,087,350	107,507	23,413	1,702	129,218	---	---	---	180,930	---	---	---	---
Sewer	853,219	882,488	(29,269)	3,489	6,575	(32,355)	---	---	---	24,878	10,841	---	---	---
Storm Water Management	46,999	107,016	(60,017)	72	---	(59,945)	---	---	---	(57,886)	61,378	---	---	---
Water	318,452	493,048	(174,596)	9,661	9,372	(174,307)	---	---	---	(189,807)	8,375	---	---	---
Total	**3,413,527**	**3,569,902**	**(156,375)**	**36,635**	**17,649**	**(137,389)**	**---**	**---**	**---**	**(41,885)**	**80,594**	**---**	**---**	**---**
Lino Lakes														
Sewer	1,516,397	1,584,395	(67,998)	70,768	98,093	(95,323)	---	---	---	35,862	51,353	---	---	---
Water	1,208,742	927,800	280,942	43,517	60,082	264,377	---	---	---	35,862	3,000	---	---	---
Total	**2,725,139**	**2,512,195**	**212,944**	**114,285**	**158,175**	**169,054**	**---**	**---**	**---**	**71,724**	**54,353**	**---**	**---**	**---**
Lismore														
Refuse	19,322	19,150	172	---	---	172	---	---	---	---	---	---	---	---
Sewer	52,852	51,134	1,718	57	1,923	(148)	---	---	---	---	---	---	1,923	31,542
Water	78,164	84,629	(6,465)	28,161	20,310	1,386	---	28,089	---	---	36,551	---	20,310	9,000
Total	**150,338**	**154,913**	**(4,575)**	**28,218**	**22,233**	**1,410**	**---**	**28,089**	**---**	**---**	**36,551**	**---**	**22,233**	**40,542**
Litchfield														
Electric	10,027,304	8,232,810	1,794,494	43,609	605,723	1,232,380	---	---	---	660,478	99,236	---	605,610	640,000
Liquor	2,120,313	1,952,071	168,242	4,386	---	172,628	---	---	---	59,000	438,855	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	3,170,476	2,103,969	1,066,507	11,695	552,997	525,205	---	---	---	108,250	1,365,085	9,149,079	552,997	925,000
Water	972,767	755,997	216,770	9,148	64,863	161,055	---	---	9,148	86,869	50,782	---	64,863	248,766
Total	**16,290,860**	**13,044,847**	**3,246,013**	**68,838**	**1,223,583**	**2,091,268**	**---**	**---**	**9,148**	**914,597**	**1,953,958**	**9,149,079**	**1,223,470**	**1,813,766**
Little Canada														
Sewer Operating	1,364,779	1,427,872	(63,093)	4,382	---	(58,711)	---	---	---	100,000	---	---	---	---
Water Operating	1,481,529	1,578,265	(96,736)	59,224	---	(37,512)	---	---	---	200,000	---	---	---	---
Total	**2,846,308**	**3,006,137**	**(159,829)**	**63,606**	**---**	**(96,223)**	**---**	**---**	**---**	**300,000**	**---**	**---**	**---**	**---**
Little Falls														
Garbage and Recycling	398,392	348,493	49,899	11,014	---	60,913	---	---	---	50,220	---	---	---	---
Golf	302,154	400,541	(98,387)	21,292	---	(77,095)	---	---	---	10,960	---	---	---	---
Sewer	1,730,872	1,809,065	(78,193)	24,318	47,662	(101,537)	---	---	---	104,464	103,091	---	47,662	377,000
Storm Water	78,555	46,044	32,511	6,672	---	39,183	---	---	---	4,262	---	---	---	---
Water	1,653,546	1,132,664	520,882	42,403	---	563,285	---	---	---	89,697	90,974	---	---	---
Total	**4,163,519**	**3,736,807**	**426,712**	**105,699**	**47,662**	**484,749**	**---**	**---**	**---**	**259,603**	**194,065**	**---**	**47,662**	**377,000**
Littlefork														
Liquor	406,381	422,581	(16,200)	3,471	---	(12,729)	---	---	---	(2,385)	45,291	---	---	---
Littlefork Medical Center	4,695,445	4,610,095	85,350	11,006	71,196	25,160	---	---	16,792	(12,362)	32,110	---	26,269	70,000
Sewer	48,627	25,146	23,481	58	---	23,539	---	---	---	15,000	---	---	---	---
Water	118,046	85,911	32,135	---	1,255	30,880	---	---	---	17,423	---	---	1,255	10,000
Total	**5,268,499**	**5,143,733**	**124,766**	**14,535**	**72,451**	**66,850**	**---**	**---**	**16,792**	**17,676**	**77,401**	**---**	**27,524**	**80,000**
Long Beach														
Sewer [0]	159,851	178,191	(18,340)	7,733	24,609	(35,216)	---	---	---	---	---	---	24,609	15,000
Total	**159,851**	**178,191**	**(18,340)**	**7,733**	**24,609**	**(35,216)**	**---**	**---**	**---**	**---**	**---**	**---**	**24,609**	**15,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Long Lake														
Recycling	17,615	29,240	(11,625)	5,268	---	(6,357)	---	---	---	---	---	---	---	---
Sewer	308,290	395,103	(86,813)	2,645	---	(84,168)	---	---	---	---	210,393	---	---	---
Surface Water Management	66,309	56,848	9,461	1,301	---	10,762	---	---	---	---	42,894	---	---	---
Water	249,817	305,546	(55,729)	14,501	---	(41,228)	---	---	---	---	150,607	---	---	---
Total	**642,031**	**786,737**	**(144,706)**	**23,715**	**---**	**(120,991)**	**---**	**---**	**---**	**---**	**403,894**	**---**	**---**	**---**
Long Prairie														
Liquor	1,346,188	1,198,235	147,953	7,542	---	155,495	---	---	---	101,505	3,284	---	---	---
Sewer	1,192,061	1,154,342	37,719	206,197	158,040	85,876	---	---	---	(209,827)	35,810	---	158,040	298,000
Water	547,151	279,561	267,590	34,417	69,233	232,774	---	---	---	23,500	---	---	69,233	156,000
Total	**3,085,400**	**2,632,138**	**453,262**	**248,156**	**227,273**	**474,145**	**---**	**---**	**---**	**(84,822)**	**39,094**	**---**	**227,273**	**454,000**
Longville														
Liquor	1,472,560	1,390,465	82,095	449	6,453	76,091	---	---	---	---	55,214	---	6,453	29,822
Sewer	113,623	104,222	9,401	38,826	19,863	28,364	38,726	---	---	---	33,340	---	19,863	45,000
Total	**1,586,183**	**1,494,687**	**91,496**	**39,275**	**26,316**	**104,455**	**38,726**	**---**	**---**	**---**	**88,554**	**---**	**26,316**	**74,822**
Lonsdale														
Liquor	1,352,205	1,307,478	44,727	13	---	44,740	---	---	---	34,000	2,287	---	---	---
Sewer	650,804	518,794	132,010	29,444	101,931	59,523	---	---	---	---	---	---	101,931	389,000
Water	444,565	384,359	60,206	18,366	21,995	56,577	---	---	---	---	---	---	21,995	67,211
Total	**2,447,574**	**2,210,631**	**236,943**	**47,823**	**123,926**	**160,840**	**---**	**---**	**---**	**34,000**	**2,287**	**---**	**123,926**	**456,211**
Loretto														
Garbage	42,399	46,745	(4,346)	2,204	---	(2,142)	---	---	---	---	---	---	---	---
Storm Water	41,823	37,678	4,145	132	---	4,277	---	---	---	---	---	---	---	---
Wastewater	134,436	98,876	35,560	298	---	35,858	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	168,696	113,317	55,379	197	12,874	42,702	---	---	---	---	---	---	12,874	38,000
Total	**387,354**	**296,616**	**90,738**	**2,831**	**12,874**	**80,695**	**---**	**---**	**---**	**---**	**---**	**---**	**12,874**	**38,000**
Lowry														
Economic Development Authority	56,640	36,911	19,729	308	13,812	6,225	---	---	---	---	---	---	13,812	21,581
Sewer	69,222	124,481	(55,259)	180,948	192,934	(67,245)	---	169,823	---	---	---	---	23,111	18,000
Water	64,443	63,326	1,117	147	16,200	(14,936)	---	---	---	---	---	---	16,200	10,000
Total	**190,305**	**224,718**	**(34,413)**	**181,403**	**222,946**	**(75,956)**	**---**	**169,823**	**---**	**---**	**---**	**---**	**53,123**	**49,581**
Lucan														
Economic Development Authority	1,500	7,548	(6,048)	1,221	---	(4,827)	---	---	---	---	---	---	---	---
Sewer	32,240	40,555	(8,315)	89	---	(8,226)	---	---	---	---	---	---	---	---
Water	67,221	75,351	(8,130)	7,211	14,133	(15,052)	---	---	---	---	---	---	14,068	5,000
Total	**100,961**	**123,454**	**(22,493)**	**8,521**	**14,133**	**(28,105)**	**---**	**---**	**---**	**---**	**---**	**---**	**14,068**	**5,000**
Luverne														
Economic Development Authority [29]	125,474	439,947	(314,473)	13,003	13,983	(315,453)	---	---	---	---	133,190	---	10,389	---
Electric	6,578,930	6,059,729	519,201	72,654	38,400	553,455	---	54,491	18,163	610,921	81,560	---	---	---
Lewis and Clark	---	---	---	---	1,044	(1,044)	---	---	---	---	---	---	---	---
Liquor	1,178,689	1,115,675	63,014	---	2,345	60,669	---	---	---	45,000	7,737	---	---	---
Refuse and Recycling	524,098	401,695	122,403	16,187	17	138,573	---	---	---	172,000	245,829	---	17	---
Sewer	1,220,479	964,593	255,886	25,945	56,241	225,590	25,131	---	---	225,590	314,513	---	34,473	117,000
Storm Sewer	87,094	77,136	9,958	---	2,626	7,332	---	---	---	13,000	55,576	---	---	---
Water	1,067,276	932,324	134,952	690	64,906	70,736	---	---	---	70,000	357,807	---	34,970	798,000
Total	**10,782,040**	**9,991,099**	**790,941**	**128,479**	**179,562**	**739,858**	**25,131**	**54,491**	**18,163**	**1,136,511**	**1,196,212**	**---**	**79,849**	**915,000**
Lyle														
Sewer	48,480	61,523	(13,043)	---	1,036	(14,079)	---	---	---	(2,393)	---	---	1,036	13,973

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	73,534	78,350	(4,816)	---	5,571	(10,387)	---	---	---	2,393	---	---	5,571	32,259
Total	**122,014**	**139,873**	**(17,859)**	**---**	**6,607**	**(24,466)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,607**	**46,232**
Lynd														
Housing	28,901	23,678	5,223	24	6,804	(1,557)	---	---	---	---	---	---	6,804	7,898
Sewer	53,481	54,788	(1,307)	2,482	---	1,175	---	---	---	---	---	---	---	---
Water	87,232	98,170	(10,938)	939	---	(9,999)	---	---	---	---	---	---	---	---
Total	**169,614**	**176,636**	**(7,022)**	**3,445**	**6,804**	**(10,381)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,804**	**7,898**
Mabel														
Electric	167,024	88,396	78,628	---	27,773	50,855	---	---	---	---	---	---	15,457	12,316
Sewer	166,280	150,270	16,010	---	88,058	(72,048)	---	---	---	(12,000)	36,900	45,900	12,089	75,969
Water	106,002	111,068	(5,066)	---	7,387	(12,453)	---	---	---	---	---	---	744	2,268
Total	**439,306**	**349,734**	**89,572**	**---**	**123,218**	**(33,646)**	**---**	**---**	**---**	**(12,000)**	**36,900**	**45,900**	**28,290**	**90,553**
Madelia														
Electric	3,445,118	3,390,226	54,892	5,221	112,009	(51,896)	---	---	---	(329,270)	560,641	---	7,545	200,000
Liquor	425,806	370,332	55,474	1,884	---	57,358	---	---	---	30,000	---	---	---	---
Wastewater	1,318,261	899,519	418,742	9,586	38,459	389,869	---	---	---	30,000	62,627	---	38,459	389,601
Water	728,771	420,605	308,166	12,355	9	320,512	---	---	---	80,000	13,950	---	9	---
Total	**5,917,956**	**5,080,682**	**837,274**	**29,046**	**150,477**	**715,843**	**---**	**---**	**---**	**(189,270)**	**637,218**	**---**	**46,013**	**589,601**
Madison														
Apartments	152,790	128,532	24,258	1,044	20,203	5,099	---	---	---	---	---	765,000	20,203	865,000
Electric	1,394,493	1,229,459	165,034	21,195	68	186,161	---	---	---	455,782	19,501	---	68	---
Liquor	438,543	411,824	26,719	1,515	---	28,234	---	---	---	50,000	---	---	---	---
Sanitation	213,858	172,818	41,040	1,009	---	42,049	---	---	---	40,000	---	---	---	---
Sewer	416,750	367,423	49,327	5,010	7,886	46,451	---	---	---	194,922	---	---	7,886	18,405

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Sewer	143,621	99,606	44,015	573	---	44,588	---	---	---	129,573	---	---	---	---
Water	518,255	412,815	105,440	1,911	96,940	10,411	---	---	---	166,922	14,823	---	96,940	64,595
Total	**3,278,310**	**2,822,477**	**455,833**	**32,257**	**125,097**	**362,993**	**---**	**---**	**---**	**1,037,199**	**34,324**	**765,000**	**125,097**	**948,000**
Madison Lake														
Refuse	115,714	64,892	50,822	15	---	50,837	---	---	---	42,518	---	---	---	---
Sewer Utility	315,286	313,856	1,430	38,821	91,323	(51,072)	---	---	---	---	---	---	30,782	117,291
Water Utility	193,686	212,605	(18,919)	2,942	23,533	(39,510)	---	---	---	(17,862)	84,175	85,645	23,533	64,000
Total	**624,686**	**591,353**	**33,333**	**41,778**	**114,856**	**(39,745)**	**---**	**---**	**---**	**24,656**	**84,175**	**85,645**	**54,315**	**181,291**
Magnolia														
Sewer	32,143	9,898	22,245	92	20,261	2,076	---	---	---	(19,000)	---	---	20,261	34,300
Water	16,042	22,282	(6,240)	145	---	(6,095)	---	---	---	(7,000)	---	---	---	---
Total	**48,185**	**32,180**	**16,005**	**237**	**20,261**	**(4,019)**	**---**	**---**	**---**	**(26,000)**	**---**	**---**	**20,261**	**34,300**
Mahnomen														
Liquor	1,061,383	980,213	81,170	38,687	22,907	96,950	---	---	---	---	---	---	22,907	25,189
Sewer	231,181	194,131	37,050	139	38,471	(1,282)	---	---	---	40,412	19,833	---	38,471	60,000
Storm Water	---	3,504	(3,504)	---	---	(3,504)	---	---	---	---	---	---	---	---
Water	280,730	300,490	(19,760)	8,170	40,766	(52,356)	---	---	---	58,953	36,544	---	40,766	76,000
Total	**1,573,294**	**1,478,338**	**94,956**	**46,996**	**102,144**	**39,808**	**---**	**---**	**---**	**99,365**	**56,377**	**---**	**102,144**	**161,189**
Mahtomedi														
Sewer Utility	1,011,374	911,426	99,948	2,173	173,072	(70,951)	---	---	---	---	---	766,979	83,603	163,389
Water Utility	900,943	962,526	(61,583)	2,300	113,129	(172,412)	---	---	---	---	190,267	---	31,689	116,611
Total	**1,912,317**	**1,873,952**	**38,365**	**4,473**	**286,201**	**(243,363)**	**---**	**---**	**---**	**---**	**190,267**	**766,979**	**115,292**	**280,000**
Manchester														
Sewer [0]	24,151	---	24,151	5,315	19,710	9,756	---	---	---	1,765	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	4,158	1,015	3,143	782	1,047	2,878	---	---	---	(1,224)	---	---	---	---
Total	**28,309**	**1,015**	**27,294**	**6,097**	**20,757**	**12,634**	**---**	**---**	**---**	**541**	**---**	**---**	**---**	**---**
Mankato														
Airport	441,273	1,501,519	(1,060,246)	112,779	---	(947,467)	---	---	72,790	(600,000)	977,667	381,616	---	69,780
Eastwood Park	---	1,407	(1,407)	---	---	(1,407)	---	---	---	---	---	---	---	---
Economic Development Authority	808,758	1,572,031	(763,273)	736,643	239,261	(265,891)	387,575	198,819	---	(114,295)	87,279	---	---	---
Economic Development Authority - Housing	741,320	4,134,800	(3,393,480)	2,576,919	---	(816,561)	---	2,571,216	---	---	166,040	---	---	---
Mass Transit	559,525	2,146,918	(1,587,393)	1,550,434	---	(36,959)	167,000	382,500	992,500	(12,500)	70,611	---	---	---
Parking System	168,437	1,169,165	(1,000,728)	171,159	---	(829,569)	---	---	---	(488,052)	166,968	---	---	---
Refuse	1,513,031	1,518,051	(5,020)	2,400	---	(2,620)	---	---	---	132,847	---	---	---	---
Riverfront 2000 Major Improvements	---	4,804	(4,804)	---	---	(4,804)	---	---	---	(20,328)	---	---	---	---
Riverfront 2000/Civic Center	3,537,539	6,322,848	(2,785,309)	5,640,385	199,608	2,655,468	5,626,488	---	---	1,828,667	2,812,808	---	161,775	990,000
Sewer	7,188,242	5,998,781	1,189,461	65,759	395,194	860,026	---	---	---	1,569,979	1,187,537	100,605	391,616	1,680,009
Storm Water	1,192,505	759,047	433,458	100,203	---	533,661	---	---	---	517,186	42,021	---	---	---
Street Light Utility	518,136	527,559	(9,423)	5,927	---	(3,496)	---	---	---	---	39,074	---	---	---
Water	6,755,557	4,993,239	1,762,318	134,166	751,831	1,144,653	---	---	10,000	1,135,761	810,432	250,039	751,831	1,882,000
Total	**23,424,323**	**30,650,169**	**(7,225,846)**	**11,096,774**	**1,585,894**	**2,285,034**	**6,181,063**	**3,152,535**	**1,075,290**	**3,949,265**	**6,360,437**	**732,260**	**1,305,222**	**4,621,789**
Mantorville														
Sewer	191,825	256,467	(64,642)	35,088	5,669	(35,223)	---	---	---	18,500	3,996	---	5,669	11,000
Storm Sewer	18,506	---	18,506	148	---	18,654	---	---	---	---	---	---	---	---
Water	152,148	120,082	32,066	1,744	---	33,810	---	---	---	41,100	2,783	---	---	---
Total	**362,479**	**376,549**	**(14,070)**	**36,980**	**5,669**	**17,241**	**---**	**---**	**---**	**59,600**	**6,779**	**---**	**5,669**	**11,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Maple Grove														
Community Center	2,495,032	3,782,728	(1,287,696)	37,114	---	(1,250,582)	---	---	---	(1,001,000)	---	---	---	---
Recycling	1,125,891	1,148,976	(23,085)	---	32,206	(55,291)	---	---	---	9,500	---	---	---	---
Sewer	5,724,825	6,391,395	(666,570)	---	554,493	(1,221,063)	---	---	---	738,650	---	---	---	---
Sports Dome	356,330	402,168	(45,838)	3,151	---	(42,687)	---	---	---	1,200	---	---	---	---
Street Light Utility	717,757	833,214	(115,457)	---	9,982	(125,439)	---	---	---	---	---	---	---	---
Water	4,427,737	8,226,378	(3,798,641)	---	658,615	(4,457,256)	---	---	---	1,126,650	---	---	64,356	2,250,000
Total	**14,847,572**	**20,784,859**	**(5,937,287)**	**40,265**	**1,255,296**	**(7,152,318)**	**---**	**---**	**---**	**875,000**	**---**	**---**	**64,356**	**2,250,000**
Maple Lake														
Airport	30,150	70,309	(40,159)	78,671	---	38,512	---	---	74,841	37,558	---	---	---	---
Liquor	1,367,903	1,318,300	49,603	6,860	5,606	50,857	---	---	---	(200,000)	622,561	---	5,606	---
Sewer	397,327	579,155	(181,828)	(83,454)	48,974	(314,256)	250,276	---	---	(994,648)	986,421	979,039	48,974	45,000
Storm Sewer	10,746	37,895	(27,149)	---	---	(27,149)	---	---	---	978,787	---	---	---	---
Water	313,597	373,167	(59,570)	37,330	37,535	(59,775)	203	---	---	---	19,556	---	37,535	85,000
Total	**2,119,723**	**2,378,826**	**(259,103)**	**39,407**	**92,115**	**(311,811)**	**250,479**	**---**	**74,841**	**(178,303)**	**1,628,538**	**979,039**	**92,115**	**130,000**
Maple Plain														
Sewer	360,972	266,776	94,196	1,132	18,310	77,018	---	---	---	131	46,503	228,402	6,712	31,500
Storm Water	87,961	38,072	49,889	746	---	50,635	---	---	---	---	---	---	---	---
Water	423,670	297,013	126,657	5,867	73,020	59,504	---	---	---	(17,930)	---	401,643	59,663	169,000
Total	**872,603**	**601,861**	**270,742**	**7,745**	**91,330**	**187,157**	**---**	**---**	**---**	**(17,799)**	**46,503**	**630,045**	**66,375**	**200,500**
Mapleton														
Liquor	530,465	523,771	6,694	10,313	---	17,007	---	---	---	---	10,559	---	---	---
Refuse and Recycling	107,055	92,308	14,747	831	---	15,578	---	---	---	---	11,891	---	---	---
Sewer Utility	168,512	187,517	(19,005)	3,252	2,532	(18,285)	---	---	---	---	180,635	---	2,532	37,500

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Sewer	24,693	19,138	5,555	16	14,848	(9,277)	---	---	---	---	---	---	14,848	29,050
Water Utility	200,743	157,953	42,790	5,433	2,533	45,690	---	---	---	---	1,395	---	2,533	37,500
Total	**1,031,468**	**980,687**	**50,781**	**19,845**	**19,913**	**50,713**	**---**	**---**	**---**	**---**	**204,480**	**---**	**19,913**	**104,050**
Mapleview														
Water and Sewer [3]	54,231	41,276	12,955	---	---	12,955	---	---	---	---	---	---	---	---
Total	**54,231**	**41,276**	**12,955**	**---**	**---**	**12,955**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Maplewood														
Ambulance	2,384,187	2,352,932	31,255	559,436	---	590,691	444,378	17,862	100,110	---	13,818	---	---	---
Community Center Operations	1,920,051	2,559,677	(639,626)	468,690	19,691	(190,627)	453,054	---	---	(575,135)	395,883	---	---	---
Environmental Utility	2,328,676	1,722,296	606,380	1,617	14,690	593,307	---	---	---	1,271,690	---	---	---	---
Recycling Program	559,177	518,308	40,869	79,134	1,341	118,662	---	---	---	77,960	---	---	---	---
Sanitary Sewer	5,260,764	4,088,793	1,171,971	5,272	11,748	1,165,495	---	---	---	879,710	---	---	---	---
Street Light Utility	294,811	226,422	68,389	(274)	---	68,115	---	---	---	---	---	---	---	---
Total	**12,747,666**	**11,468,428**	**1,279,238**	**1,113,875**	**47,470**	**2,345,643**	**897,432**	**17,862**	**100,110**	**1,654,225**	**409,701**	**---**	**---**	**---**
Marble														
Sewer Payment	149,590	43,420	106,170	339	---	106,509	338	---	---	117,532	---	---	---	---
Wastewater Treatment Plan	1,064	163,673	(162,609)	125,710	---	(36,899)	4,925	---	---	(96,532)	2,936	---	---	---
Water	73,769	15,349	58,420	96	---	58,516	96	---	---	---	---	---	---	---
Total	**224,423**	**222,442**	**1,981**	**126,145**	**---**	**128,126**	**5,359**	**---**	**---**	**21,000**	**2,936**	**---**	**---**	**---**
Marietta														
Garbage [0]	16,301	15,654	647	---	---	647	---	---	---	---	---	---	---	---
Sewer [0]	21,296	16,746	4,550	---	---	4,550	---	---	---	---	---	---	---	---
Total	**37,597**	**32,400**	**5,197**	**---**	**---**	**5,197**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Marine on Saint Croix														
Jackson Meadow Water	13,109	33,643	(20,534)	3,111	---	(17,423)	---	---	---	---	---	---	---	---
Wastewater	107,724	84,775	22,949	24,789	5,538	42,200	---	---	---	---	---	---	5,538	20,000
Total	**120,833**	**118,418**	**2,415**	**27,900**	**5,538**	**24,777**	**---**	**---**	**---**	**---**	**---**	**---**	**5,538**	**20,000**
Marshall														
Liquor	3,903,667	3,350,359	553,308	1,610	---	554,918	---	---	---	375,000	205,621	---	---	---
Marshall Municipal Utilities [4][29]	52,552,962	48,537,821	4,015,141	468,130	2,892,029	1,591,242	---	118,000	---	---	4,150,470	6,355,000	1,442,565	3,975,000
Public Housing Commission [14][29]	327,006	875,351	(548,345)	286,259	---	(262,086)	---	440,070	---	---	154,549	---	---	---
Surface Water Management	954,995	669,957	285,038	223,039	88,838	419,239	209,934	---	---	834,916	---	---	87,107	462,903
Wastewater Treatment Facility	4,696,824	3,272,686	1,424,138	75,018	557,963	941,193	---	---	21,738	235,382	652,367	---	468,245	1,639,000
Total	**62,435,454**	**56,706,174**	**5,729,280**	**1,054,056**	**3,538,830**	**3,244,506**	**209,934**	**558,070**	**21,738**	**1,445,298**	**5,163,007**	**6,355,000**	**1,997,917**	**6,076,903**
Mayer														
Sewer Utility	351,875	465,192	(113,317)	401,806	138,359	150,130	390,000	---	---	---	---	---	138,359	234,100
Storm Water Utility	17,885	19,602	(1,717)	629	---	(1,088)	---	---	---	---	15,217	---	---	---
Water Utility	237,523	291,505	(53,982)	40,383	96,545	(110,144)	---	---	---	---	58,950	---	96,545	211,900
Total	**607,283**	**776,299**	**(169,016)**	**442,818**	**234,904**	**38,898**	**390,000**	**---**	**---**	**---**	**74,167**	**---**	**234,904**	**446,000**
Maynard														
Garbage	35,477	31,956	3,521	120	2	3,639	---	---	---	---	---	---	---	---
Sewer	50,039	92,767	(42,728)	16,535	6,883	(33,076)	---	---	---	---	51,000	185,000	6,883	15,000
Water	59,327	71,082	(11,755)	28,977	24,058	(6,836)	5,430	---	---	(9,233)	---	---	24,058	30,000
Total	**144,843**	**195,805**	**(50,962)**	**45,632**	**30,943**	**(36,273)**	**5,430**	**---**	**---**	**(9,233)**	**51,000**	**185,000**	**30,941**	**45,000**
Mazeppa														
Liquor	365,538	353,919	11,619	10,158	---	21,777	---	---	---	25,755	---	---	---	---
Sewer Utility	142,988	140,105	2,883	6,038	---	8,921	---	---	---	172,011	7,344	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	80,420	64,390	16,030	1,476	---	17,506	---	---	---	31,655	10,164	---	---	---
Total	**588,946**	**558,414**	**30,532**	**17,672**	**---**	**48,204**	**---**	**---**	**---**	**229,421**	**17,508**	**---**	**---**	**---**
McGrath														
Sewer [0]	18,782	8,822	9,960	---	6,408	3,552	---	---	---	730	---	---	1,287	400
Total	**18,782**	**8,822**	**9,960**	**---**	**6,408**	**3,552**	**---**	**---**	**---**	**730**	**---**	**---**	**1,287**	**400**
McGregor														
Sewer	84,433	60,999	23,434	15,067	12,105	26,396	---	---	---	---	---	---	12,105	22,000
Water	86,122	106,971	(20,849)	14,904	57,488	(63,433)	---	---	---	---	---	---	57,488	20,000
Total	**170,555**	**167,970**	**2,585**	**29,971**	**69,593**	**(37,037)**	**---**	**---**	**---**	**---**	**---**	**---**	**69,593**	**42,000**
McIntosh														
Economic Development Authority	527,406	541,747	(14,341)	63,099	120,843	(72,085)	62,543	---	---	(152,491)	---	---	120,843	116,000
Public Utilities [1]	168,232	247,608	(79,376)	12,583	38,184	(104,977)	---	---	---	12,126	36,216	54,851	38,184	146,655
Total	**695,638**	**789,355**	**(93,717)**	**75,682**	**159,027**	**(177,062)**	**62,543**	**---**	**---**	**(140,365)**	**36,216**	**54,851**	**159,027**	**262,655**
McKinley														
Public Utilities [0][3]	30,282	35,601	(5,319)	440	3,211	(8,090)	---	---	---	(14,177)	574	---	---	---
Total	**30,282**	**35,601**	**(5,319)**	**440**	**3,211**	**(8,090)**	**---**	**---**	**---**	**(14,177)**	**574**	**---**	**---**	**---**
Meadowlands														
Ambulance Service [0]	64,669	74,610	(9,941)	---	---	(9,941)	---	---	---	---	---	---	---	---
Sewer [0]	14,682	18,657	(3,975)	36	---	(3,939)	---	---	---	---	---	---	---	---
Water [0]	17,992	45,122	(27,130)	774	---	(26,356)	---	---	---	---	---	---	---	---
Total	**97,343**	**138,389**	**(41,046)**	**810**	**---**	**(40,236)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Medford														
Liquor	386,265	382,253	4,012	17,444	---	21,456	---	---	---	5,000	---	---	---	---
Sewer Utility	308,262	346,236	(37,974)	30,819	24,462	(31,617)	---	---	---	---	---	---	24,462	69,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	298,327	292,187	6,140	50,841	27,323	29,658	---	---	---	---	48,695	---	24,377	131,000
Total	**992,854**	**1,020,676**	**(27,822)**	**99,104**	**51,785**	**19,497**	**---**	**---**	**---**	**5,000**	**48,695**	**---**	**48,839**	**200,000**
Medina														
Sanitary Sewer	561,403	464,397	97,006	1,787	---	98,793	---	---	---	104,337	123,947	---	---	---
Storm Water	190,009	101,516	88,493	302	---	88,795	---	---	---	(51,300)	---	---	---	---
Water	1,025,474	705,482	319,992	5,093	242,740	82,345	---	---	---	(232,047)	---	1,520,000	242,740	570,000
Total	**1,776,886**	**1,271,395**	**505,491**	**7,182**	**242,740**	**269,933**	**---**	**---**	**---**	**(179,010)**	**123,947**	**1,520,000**	**242,740**	**570,000**
Melrose														
Ambulance	476,814	463,671	13,143	44,448	---	57,591	---	---	---	---	215,010	---	---	---
Electric	8,207,389	7,832,282	375,107	(61,963)	---	313,144	---	---	1,953	(592,051)	801,483	---	---	---
Wastewater	1,760,167	1,682,634	77,533	113,251	26,330	164,454	---	---	67,672	700,000	147,960	---	26,330	250,000
Water	942,353	668,063	274,290	52,259	59,335	267,214	---	---	345	(100,000)	511,120	---	59,335	266,000
Total	**11,386,723**	**10,646,650**	**740,073**	**147,995**	**85,665**	**802,403**	**---**	**---**	**69,970**	**7,949**	**1,675,573**	**---**	**85,665**	**516,000**
Menahga														
Greenwood Connections [29]	4,886,406	4,687,348	199,058	93,794	50,362	242,490	---	---	---	---	280,697	---	50,362	140,000
Liquor	735,568	666,080	69,488	4,453	132	73,809	---	---	---	50,000	---	---	132	9,032
Water and Sewer [3]	427,857	394,669	33,188	8,800	32,924	9,064	---	---	---	---	16,955	---	32,924	65,000
Total	**6,049,831**	**5,748,097**	**301,734**	**107,047**	**83,418**	**325,363**	**---**	**---**	**---**	**50,000**	**297,652**	**---**	**83,418**	**214,032**
Mendota														
Gambling [0]	11,229	7,708	3,521	---	---	3,521	---	---	---	---	---	---	---	---
Recycling [0]	---	---	---	1,109	---	1,109	---	---	---	---	---	---	---	---
Sewer [0]	25,341	17,330	8,011	216	---	8,227	---	---	---	---	---	---	---	---
Total	**36,570**	**25,038**	**11,532**	**1,325**	**---**	**12,857**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Mendota Heights														
Par 3 Golf Course	143,895	147,269	(3,374)	(300)	---	(3,674)	---	---	---	---	---	---	---	---
Sewer Utility	1,529,056	1,529,684	(628)	40,320	---	39,692	---	---	---	127,662	670,487	---	---	---
Storm Sewer Utility	400,812	156,860	243,952	(1,911)	---	242,041	---	---	---	234,379	393,142	---	---	---
Total	**2,073,763**	**1,833,813**	**239,950**	**38,109**	**---**	**278,059**	**---**	**---**	**---**	**362,041**	**1,063,629**	**---**	**---**	**---**
Mentor														
Liquor	481,654	455,323	26,331	920	---	27,251	---	---	---	41,356	---	---	---	---
Total	**481,654**	**455,323**	**26,331**	**920**	**---**	**27,251**	**---**	**---**	**---**	**41,356**	**---**	**---**	**---**	**---**
Middle River														
Garbage	18,877	21,323	(2,446)	26	---	(2,420)	---	---	---	---	---	---	---	---
Sewer	56,020	71,253	(15,233)	449	1,564	(16,348)	---	---	36	---	---	---	1,564	8,000
Water	40,166	48,628	(8,462)	6,485	11,756	(13,733)	---	---	37	---	---	---	11,756	7,100
Total	**115,063**	**141,204**	**(26,141)**	**6,960**	**13,320**	**(32,501)**	**---**	**---**	**73**	**---**	**---**	**---**	**13,320**	**15,100**
Milaca														
Liquor	2,015,476	1,833,867	181,609	4,396	22,069	163,936	---	---	---	52,230	9,081	---	22,069	43,615
Motor Vehicle	141,605	129,164	12,441	93	---	12,534	---	---	---	---	---	---	---	---
Sewer	333,822	330,295	3,527	11,937	6,211	9,253	---	---	---	---	24,929	---	6,211	30,000
Water	544,286	420,490	123,796	7,949	31,923	99,822	---	---	---	---	---	---	31,923	246,000
Total	**3,035,189**	**2,713,816**	**321,373**	**24,375**	**60,203**	**285,545**	**---**	**---**	**---**	**52,230**	**34,010**	**---**	**60,203**	**319,615**
Milan														
Refuse	45,702	44,502	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	20,160	11,360	8,800	215	---	9,015	---	---	---	---	---	---	---	---
Water	77,980	32,273	45,707	254,337	---	300,044	8,408	239,429	---	---	410,005	1,388,000	---	1,388,000
Total	**143,842**	**88,135**	**55,707**	**254,552**	**---**	**310,259**	**8,408**	**239,429**	**---**	**---**	**410,005**	**1,388,000**	**---**	**1,388,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Millerville														
Liquor	309,841	319,948	(10,107)	1,376	---	(8,731)	---	---	---	---	3,464	---	---	---
Sewer [0]	9,338	10,040	(702)	304	---	(398)	---	---	---	---	---	---	---	---
Total	**319,179**	**329,988**	**(10,809)**	**1,680**	**---**	**(9,129)**	**---**	**---**	**---**	**---**	**3,464**	**---**	**---**	**---**
Millville														
Water [0]	17,374	9,450	7,924	466	---	8,390	---	---	---	---	---	---	---	---
Total	**17,374**	**9,450**	**7,924**	**466**	**---**	**8,390**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Milroy														
Garbage	13,632	12,147	1,485	---	---	1,485	---	---	---	---	---	---	---	---
Sewer	40,270	27,347	12,923	10,549	---	23,472	---	---	---	31,078	---	---	---	---
Water	42,019	39,184	2,835	10,609	---	13,444	---	---	---	8,000	---	---	---	---
Total	**95,921**	**78,678**	**17,243**	**21,158**	**---**	**38,401**	**---**	**---**	**---**	**39,078**	**---**	**---**	**---**	**---**
Miltona														
Fire	80,126	118,403	(38,277)	55,927	---	17,650	---	---	3,710	---	5,300	---	---	---
Liquor	604,594	567,470	37,124	5,146	---	42,270	---	---	---	---	5,610	---	---	---
Sewer	106,540	46,066	60,474	---	11,953	48,521	---	---	---	85,341	269,392	---	11,554	12,000
Total	**791,260**	**731,939**	**59,321**	**61,073**	**11,953**	**108,441**	**---**	**---**	**3,710**	**85,341**	**280,302**	**---**	**11,554**	**12,000**
Minneapolis														
Community Planning and Economic Development	7,276,000	2,952,000	4,324,000	146,000	4,910,000	(440,000)	---	---	---	(400,000)	---	---	4,910,000	---
Meet Minneapolis	11,447,977	10,456,268	991,709	113,608	265,398	839,919	---	---	---	---	27,747	---	265,398	1,053,571
Municipal Parking	58,148,000	44,700,000	13,448,000	37,000	4,002,000	9,483,000	---	177,000	---	(388,000)	1,124,000	2,655,000	4,002,000	14,629,000
Park Operations	9,945,306	9,016,485	928,821	7,050,091	791,953	7,186,959	---	---	---	745,529	7,089,920	---	22,649	45,149
Sanitary Sewer	61,852,000	53,494,000	8,358,000	---	170,000	8,188,000	---	291,000	---	1,258,000	5,064,000	7,050,000	170,000	4,150,000
Solid Waste and Recycling	30,588,000	34,535,000	(3,947,000)	906,000	---	(3,041,000)	---	8,000	18,000	404,000	1,630,000	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Water	38,944,000	27,622,000	11,322,000	962,000	194,000	12,090,000	---	83,000	1,281,000	---	10,097,000	---	194,000	6,913,000
Water Works	74,876,000	61,102,000	13,774,000	917,000	2,983,000	11,708,000	---	899,000	172,000	(1,171,000)	16,299,000	---	2,983,000	5,982,000
Total	**293,077,283**	**243,877,753**	**49,199,530**	**10,131,699**	**13,316,351**	**46,014,878**	**---**	**1,458,000**	**1,471,000**	**448,529**	**41,331,667**	**9,705,000**	**12,547,047**	**32,772,720**
Minneota														
Garbage	112,722	94,271	18,451	1,076	29	19,498	---	---	---	20,000	---	---	---	---
Sewer	113,637	141,563	(27,926)	49,010	82	21,002	---	---	---	99,775	6,232	---	---	---
Water	138,605	204,817	(66,212)	1,722	78	(64,568)	---	---	---	25,200	84,656	---	---	---
Total	**364,964**	**440,651**	**(75,687)**	**51,808**	**189**	**(24,068)**	**---**	**---**	**---**	**144,975**	**90,888**	**---**	**---**	**---**
Minnesota City														
Sewer	16,601	108,670	(92,069)	12,076	3,868	(83,861)	---	294	---	(432)	122,410	241,072	3,868	33,000
Total	**16,601**	**108,670**	**(92,069)**	**12,076**	**3,868**	**(83,861)**	**---**	**294**	**---**	**(432)**	**122,410**	**241,072**	**3,868**	**33,000**
Minnesota Lake														
Garbage	42,935	61,983	(19,048)	2,310	---	(16,738)	---	---	---	---	---	---	---	---
Sewer	102,507	102,959	(452)	5,605	---	5,153	---	---	---	---	50,638	---	---	---
Water	62,513	74,379	(11,866)	89	---	(11,777)	---	---	---	---	---	---	---	---
Total	**207,955**	**239,321**	**(31,366)**	**8,004**	**---**	**(23,362)**	**---**	**---**	**---**	**---**	**50,638**	**---**	**---**	**---**
Minnetonka														
Environmental	599,368	817,210	(217,842)	156,367	---	(61,475)	---	---	158,292	203,900	---	---	---	---
Gray's Bay Marina	245,034	215,302	29,732	(1,294)	---	28,438	---	---	---	23,900	---	---	---	---
Ice Arena	832,051	1,274,618	(442,567)	3,204	---	(439,363)	---	---	---	59,500	---	---	---	---
Storm Water	2,229,863	1,375,019	854,844	(6,272)	---	848,572	---	---	---	194,000	700,000	---	---	---
Water and Sewer Utilities [3]	11,298,120	12,381,450	(1,083,330)	16,397	105,712	(1,172,645)	---	---	---	1,097,300	1,411,632	---	105,712	2,835,000
Williston Fitness Center	2,460,672	2,109,121	351,551	(5,169)	---	346,382	---	---	---	65,000	---	---	---	---
Total	**17,665,108**	**18,172,720**	**(507,612)**	**163,233**	**105,712**	**(450,091)**	**---**	**---**	**158,292**	**1,643,600**	**2,111,632**	**---**	**105,712**	**2,835,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Minnetonka Beach														
Sewer	60,679	56,885	3,794	10	---	3,804	---	---	---	---	---	---	---	---
Water	109,148	158,251	(49,103)	30,780	41,084	(59,407)	30,678	---	---	---	54,388	---	41,084	---
Total	**169,827**	**215,136**	**(45,309)**	**30,790**	**41,084**	**(55,603)**	**30,678**	**---**	**---**	**---**	**54,388**	**---**	**41,084**	**---**
Minnetrista														
Recycling	97,269	98,893	(1,624)	19,503	---	17,879	---	---	---	---	---	---	---	---
Sewer	686,280	810,174	(123,894)	7,609	13,516	(129,801)	---	---	---	(634,828)	822,981	---	13,516	50,000
Storm Water	181,069	208,830	(27,761)	(1,479)	---	(29,240)	---	---	---	---	---	---	---	---
Water	611,675	741,365	(129,690)	548,611	37,116	381,805	---	---	1,801	(488,527)	107,054	---	37,116	140,000
Total	**1,576,293**	**1,859,262**	**(282,969)**	**574,244**	**50,632**	**240,643**	**---**	**---**	**1,801**	**(1,123,355)**	**930,035**	**---**	**50,632**	**190,000**
Montevideo														
Building Inspection	72,736	111,968	(39,232)	92	---	(39,140)	---	---	---	(39,500)	---	---	---	---
Economic Development and Housing	182,404	195,545	(13,141)	2,549	63,287	(73,879)	---	---	---	---	---	---	42,464	20,000
Liquor	2,136,465	2,032,756	103,709	2,367	---	106,076	---	---	---	100,000	---	---	---	---
Refuse	719,655	719,655	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,306,236	1,955,883	350,353	53,542	349,274	54,621	---	---	---	---	721,183	768,199	331,257	1,547,958
Total	**5,417,496**	**5,015,807**	**401,689**	**58,550**	**412,561**	**47,678**	**---**	**---**	**---**	**60,500**	**721,183**	**768,199**	**373,721**	**1,567,958**
Montgomery														
Housing and Redevelopment Authority [29]	134,527	237,549	(103,022)	60,835	---	(42,187)	---	51,335	---	---	---	---	---	---
Sewer Utility	896,472	625,197	271,275	74,987	97,724	248,538	---	---	---	100,000	---	---	97,724	459,000
Water Utility	662,746	507,389	155,357	16,693	265,304	(93,254)	---	---	---	(100,000)	---	---	265,304	1,156,000
Total	**1,693,745**	**1,370,135**	**323,610**	**152,515**	**363,028**	**113,097**	**---**	**51,335**	**---**	**---**	**---**	**---**	**363,028**	**1,615,000**
Monticello														
Deputy Registrar	456,384	294,138	162,246	(2,188)	---	160,058	---	---	---	75,000	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Fiber Optics	1,621,662	3,304,430	(1,682,768)	(698)	1,936,848	(3,620,314)	---	---	---	(860,000)	226,667	---	1,936,848	---
Liquor	5,086,611	4,457,597	629,014	(8,283)	---	620,731	---	---	---	650,000	---	---	---	---
Sewer	2,006,718	2,383,924	(377,206)	(47,797)	83,009	(508,012)	---	---	---	---	2,094,059	3,029,783	83,009	89,250
Water	1,239,083	1,009,876	229,207	(58,209)	---	170,998	---	---	---	413,500	318,709	---	---	---
Total	**10,410,458**	**11,449,965**	**(1,039,507)**	**(117,175)**	**2,019,857**	**(3,176,539)**	**---**	**---**	**---**	**278,500**	**2,639,435**	**3,029,783**	**2,019,857**	**89,250**
Montrose														
Refuse	235,888	222,045	13,843	8,052	---	21,895	---	---	---	1,357	---	---	---	---
Sanitary Sewer	329,630	293,433	36,197	2,631	44,661	(5,833)	---	---	---	84,114	---	---	44,661	138,500
Storm Water	46,683	67,483	(20,800)	854	---	(19,946)	---	---	---	1,357	---	---	---	---
Wastewater Treatment	624,869	414,539	210,330	3,879	91,800	122,409	---	---	---	9,485	---	---	91,800	305,000
Water	450,777	328,060	122,717	53,455	96,151	80,021	43,873	---	---	45,509	---	---	96,151	112,500
Total	**1,687,847**	**1,325,560**	**362,287**	**68,871**	**232,612**	**198,546**	**43,873**	**---**	**---**	**141,822**	**---**	**---**	**232,612**	**556,000**
Moorhead														
Airport	90,727	274,881	(184,154)	24,735	---	(159,419)	---	57,440	24,669	---	77,718	---	---	---
Electric	37,680,948	26,540,904	11,140,044	272,879	632,097	10,780,826	---	1,022,452	---	7,771,863	2,671,327	---	632,097	1,094,350
Forestry	682,410	755,093	(72,683)	311	---	(72,372)	---	---	---	184,670	---	---	---	---
Golf Course	1,150,557	1,568,125	(417,568)	40,009	639,970	(1,017,529)	---	---	---	(538,250)	---	---	152,190	220,000
Pest Control	347,847	346,429	1,418	778	---	2,196	---	---	---	66,776	---	---	---	---
Public Housing [29]	589,511	1,770,052	(1,180,541)	907,299	---	(273,242)	---	574,258	339,110	---	279,427	---	---	---
Sanitation	3,708,131	3,213,224	494,907	186,072	---	680,979	---	---	---	457,988	11,185	---	---	---
Sports Center	575,999	917,836	(341,837)	1,252	---	(340,585)	---	---	---	---	7,366	---	---	---
Storm Water	2,382,525	1,009,694	1,372,831	794	---	1,373,625	---	---	---	935,444	434,127	---	---	---
Wastewater Treatment	6,383,372	5,283,796	1,099,576	325,499	1,382,776	42,299	---	---	---	513,925	28,215	---	1,382,776	12,228,034

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**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	6,849,951	4,966,933	1,883,018	---	362,306	1,520,712	---	---	---	463,761	1,439,684	---	246,324	210,650
Total	**60,441,978**	**46,646,967**	**13,795,011**	**1,759,628**	**3,017,149**	**12,537,490**	**---**	**1,654,150**	**363,779**	**9,856,177**	**4,949,049**	**---**	**2,413,387**	**13,753,034**
Moose Lake														
Electric	4,425,845	3,122,245	1,303,600	9,445	62,434	1,250,611	---	---	---	137,782	828,813	---	62,434	402,000
Hillside Manor [29]	209,005	240,016	(31,011)	207	71	(30,875)	---	---	---	---	3,158	---	71	---
Liquor	1,106,833	1,057,635	49,198	---	48,184	1,014	---	---	---	2,895	6,406	---	48,184	45,680
Motor Vehicle	116,070	95,654	20,416	190	---	20,606	---	---	---	91	---	---	---	---
Municipal Buildings [29]	115,416	---	115,416	---	66,236	49,180	---	---	---	---	---	---	66,236	113,878
Sewer	286,859	351,444	(64,585)	---	39,912	(104,497)	---	---	---	962	---	---	39,912	315,692
Water	241,318	135,955	105,363	20,023	100,179	25,207	---	---	---	874	---	1,655,023	100,179	1,680,000
Total	**6,501,346**	**5,002,949**	**1,498,397**	**29,865**	**317,016**	**1,211,246**	**---**	**---**	**---**	**142,604**	**838,377**	**1,655,023**	**317,016**	**2,557,250**
Mora														
Electric	4,947,615	5,177,296	(229,681)	559,880	---	330,199	---	---	---	---	73,404	---	---	---
Liquor	2,801,512	2,542,384	259,128	7,457	---	266,585	---	---	---	270,000	---	---	---	---
Sewer	897,347	720,377	176,970	25,866	11,630	191,206	---	---	---	---	80,128	---	11,630	15,974
Water	567,263	542,904	24,359	18,674	39,709	3,324	---	---	---	---	69,141	---	39,709	87,446
Total	**9,213,737**	**8,982,961**	**230,776**	**611,877**	**51,339**	**791,314**	**---**	**---**	**---**	**270,000**	**222,673**	**---**	**51,339**	**103,420**
Morgan														
Natural Gas	224,854	69,511	155,343	454	---	155,797	---	---	---	112,000	4,908	---	---	---
Sewer	237,871	121,778	116,093	474	---	116,567	---	---	---	6,500	---	---	---	---
Water	194,245	145,290	48,955	46	---	49,001	---	---	---	(24,984)	---	---	---	---
Total	**656,970**	**336,579**	**320,391**	**974**	**---**	**321,365**	**---**	**---**	**---**	**93,516**	**4,908**	**---**	**---**	**---**
Morris														
Liquor	1,935,131	1,760,665	174,466	4,602	---	179,068	---	---	---	254,890	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Refuse Collection	346,245	327,587	18,658	4,362	---	23,020	---	---	---	20,000	---	---	---	---
Utility [3]	1,084,329	1,281,975	(197,646)	36,214	12,768	(174,200)	---	---	---	213,134	52,883	---	12,768	70,000
Total	**3,365,705**	**3,370,227**	**(4,522)**	**45,178**	**12,768**	**27,888**	**---**	**---**	**---**	**488,024**	**52,883**	**---**	**12,768**	**70,000**
Morristown														
Refuse [0]	51,593	50,823	770	103	---	873	---	---	---	---	---	---	---	---
Wastewater [0]	194,568	148,991	45,577	---	77,125	(31,548)	---	---	---	---	3,559	---	3,559	64,559
Water [0]	76,795	37,734	39,061	4,367	35,796	7,632	---	---	---	---	35,796	---	---	---
Total	**322,956**	**237,548**	**85,408**	**4,470**	**112,921**	**(23,043)**	**---**	**---**	**---**	**---**	**39,355**	**---**	**3,559**	**64,559**
Morton														
Sewer	118,969	77,966	41,003	---	9,933	31,070	---	---	---	---	1,058	---	9,933	---
Water	75,961	40,570	35,391	---	---	35,391	---	---	---	32,090	1,059	---	---	---
Total	**194,930**	**118,536**	**76,394**	**---**	**9,933**	**66,461**	**---**	**---**	**---**	**32,090**	**2,117**	**---**	**9,933**	**---**
Motley														
Sewer Utility	375,395	246,326	129,069	58,153	44,798	142,424	---	---	---	90,707	---	---	25,851	136,373
Solid Waste	42,683	41,518	1,165	4,429	---	5,594	---	---	---	5,166	---	---	---	---
Water Utility	331,360	180,629	150,731	4,228	19,571	135,388	---	---	---	68,460	---	---	18,374	37,920
Total	**749,438**	**468,473**	**280,965**	**66,810**	**64,369**	**283,406**	**---**	**---**	**---**	**164,333**	**---**	**---**	**44,225**	**174,293**
Mound														
Housing and Redevelopment Authority	128,156	312,388	(184,232)	99,634	---	(84,598)	---	149,343	---	---	20,996	---	---	---
Liquor	2,887,226	2,684,037	203,189	89	---	203,278	---	---	---	63,515	---	---	---	---
Recycling	169,744	189,576	(19,832)	30,036	---	10,204	---	---	---	(14,358)	---	---	---	---
Sewer	1,520,936	1,698,993	(178,057)	31,098	189,094	(336,053)	---	---	---	(99,917)	1,809,479	2,335,000	189,094	155,693
Storm Sewer	404,162	263,735	140,427	71,917	117,109	95,235	---	---	---	(24,270)	602,531	620,000	117,109	165,842

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	1,887,698	1,311,290	576,408	44,461	422,128	198,741	---	---	---	148,796	1,799,173	1,530,000	422,128	552,180
Total	**6,997,922**	**6,460,019**	**537,903**	**277,235**	**728,331**	**86,807**	**---**	**149,343**	**---**	**73,766**	**4,232,179**	**4,485,000**	**728,331**	**873,715**
Mounds View														
Sanitary Sewer	1,235,478	1,405,196	(169,718)	---	79,782	(249,500)	---	---	---	249,361	---	---	---	---
Storm Water	268,587	157,882	110,705	---	51,529	59,176	---	---	---	62,959	---	---	---	---
Street Light	82,625	96,574	(13,949)	---	3,218	(17,167)	---	---	---	2,390	---	---	---	---
Water	922,907	1,031,086	(108,179)	---	8,967	(117,146)	---	---	---	225,372	57,146	---	680	230,000
Total	**2,509,597**	**2,690,738**	**(181,141)**	**---**	**143,496**	**(324,637)**	**---**	**---**	**---**	**540,082**	**57,146**	**---**	**680**	**230,000**
Mountain Iron														
Electric	2,372,881	2,403,862	(30,981)	(6,428)	44,929	(82,338)	---	---	---	15,000	---	---	---	---
Mountain Manor Apartments	201,341	207,645	(6,304)	50,322	16,642	27,376	---	45,000	---	---	300,121	---	16,642	11,957
Refuse Removal and Recycling	395,095	418,477	(23,382)	(3,441)	---	(26,823)	---	---	---	10,000	---	---	---	---
Wastewater Treatment	397,647	487,881	(90,234)	(3,682)	11,607	(105,523)	---	---	---	---	11,910	---	11,607	26,000
Water	330,205	293,753	36,452	(986)	18,762	16,704	---	---	---	27,150	573,923	---	18,762	50,000
Total	**3,697,169**	**3,811,618**	**(114,449)**	**35,785**	**91,940**	**(170,604)**	**---**	**45,000**	**---**	**52,150**	**885,954**	**---**	**47,011**	**87,957**
Mountain Lake														
Electric Utility	2,435,012	2,313,738	121,274	20,444	39,225	102,493	---	---	497	120,000	48,921	---	31,420	213,750
Heritage Estates 4-Plex	28,200	20,293	7,907	115	3,452	4,570	---	---	---	---	---	---	3,452	10,000
Heritage Estates 8-Plex	58,245	52,166	6,079	122	9,589	(3,388)	---	---	---	---	---	---	9,589	20,000
Mason Manor 4-Plex	29,914	25,036	4,878	5	10,959	(6,076)	---	---	---	---	---	---	10,959	4,529
Sewer Utility	602,777	267,452	335,325	41,401	58,752	317,974	---	---	212	(7,444)	3,897,802	3,735,519	58,752	530,480
Water Utility	574,631	396,502	178,129	123,733	120,860	181,002	---	116,812	212	(7,444)	1,310,234	2,093,252	74,830	343,500
Total	**3,728,779**	**3,075,187**	**653,592**	**185,820**	**242,837**	**596,575**	**---**	**116,812**	**921**	**105,112**	**5,256,957**	**5,828,771**	**189,002**	**1,122,259**

*Failed to meet reporting deadline.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Murdock														
Garbage	19,924	12,375	7,549	---	---	7,549	---	---	---	---	---	---	---	---
Sewer	17,665	48,242	(30,577)	16,913	---	(13,664)	---	---	---	---	---	---	---	---
Water	29,451	37,960	(8,509)	---	---	(8,509)	---	---	---	---	---	---	---	---
Total	**67,040**	**98,577**	**(31,537)**	**16,913**	**---**	**(14,624)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Myrtle														
Water [0]	4,930	2,704	2,226	---	---	2,226	---	---	---	---	---	---	---	---
Total	**4,930**	**2,704**	**2,226**	**---**	**---**	**2,226**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashua														
Water [0]	1,478	1,145	333	99	140	292	---	---	---	---	---	---	---	---
Total	**1,478**	**1,145**	**333**	**99**	**140**	**292**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashwauk														
Ambulance	476,201	373,963	102,238	---	---	102,238	---	---	---	137,066	108,345	---	---	---
Essar Calumet Substation Utilities	103,333	9,921	93,412	---	---	93,412	---	---	---	71,879	---	---	---	---
Essar McCarthy Substation Utilities	46,728	9,711	37,017	---	---	37,017	---	---	50,100	24,299	50,100	---	---	---
Essar Water/Sewer Utilities [3]	---	---	---	---	---	---	---	---	313,366	---	313,366	---	---	---
Public Utilities [30]	1,020,551	1,179,268	(158,717)	6	14,955	(173,666)	---	---	309,500	(96,178)	309,500	---	14,955	70,980
Total	**1,646,813**	**1,572,863**	**73,950**	**6**	**14,955**	**59,001**	**---**	**---**	**672,966**	**137,066**	**781,311**	**---**	**14,955**	**70,980**
Nassau														
Sewer [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nerstrand														
Sewer	92,122	111,533	(19,411)	47	41,692	(61,056)	---	---	---	---	---	---	41,692	14,500

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	45,298	53,350	(8,052)	11	---	(8,041)	---	---	---	---	---	---	---	---
Total	**137,420**	**164,883**	**(27,463)**	**58**	**41,692**	**(69,097)**	**---**	**---**	**---**	**---**	**---**	**---**	**41,692**	**14,500**
Nevis														
Liquor	601,240	562,260	38,980	3,288	---	42,268	---	---	---	35,000	29,418	---	---	---
Sewer	122,828	154,346	(31,518)	5,775	19,620	(45,363)	---	---	---	---	12,693	---	19,620	28,000
Water	46,508	79,180	(32,672)	1,437	---	(31,235)	---	---	---	---	---	---	---	---
Total	**770,576**	**795,786**	**(25,210)**	**10,500**	**19,620**	**(34,330)**	**---**	**---**	**---**	**35,000**	**42,111**	**---**	**19,620**	**28,000**
New Auburn														
Sewer	63,430	48,896	14,534	5,701	14,029	6,206	---	---	---	---	---	---	14,029	17,840
Water	90,502	92,384	(1,882)	2,703	5,314	(4,493)	---	---	---	---	---	---	5,314	40,000
Total	**153,932**	**141,280**	**12,652**	**8,404**	**19,343**	**1,713**	**---**	**---**	**---**	**---**	**---**	**---**	**19,343**	**57,840**
New Brighton														
Municipal Golf Course	235,737	333,810	(98,073)	4,489	---	(93,584)	---	---	---	(129,675)	---	---	---	---
Sewer Utility	2,305,880	2,527,197	(221,317)	100,942	---	(120,375)	---	---	---	(67,100)	---	---	---	---
Storm Water Management Utility	579,637	564,641	14,996	32,507	---	47,503	---	---	---	215,550	---	---	---	---
Street Light Utility	189,245	179,936	9,309	1,442	---	10,751	---	---	---	---	---	---	---	---
Water Utility	1,392,054	1,530,551	(138,497)	190,691	---	52,194	---	---	---	412,595	23,300	---	---	---
Total	**4,702,553**	**5,136,135**	**(433,582)**	**330,071**	**---**	**(103,511)**	**---**	**---**	**---**	**431,370**	**23,300**	**---**	**---**	**---**
New Germany														
Sewer [0]	70,701	19,411	51,290	467,193	455,740	62,743	---	---	---	---	---	385,000	66,290	389,450
Water [0]	78,963	38,028	40,935	502,314	479,968	63,281	---	---	---	---	---	353,784	100,068	379,900
Total	**149,664**	**57,439**	**92,225**	**969,507**	**935,708**	**126,024**	**---**	**---**	**---**	**---**	**---**	**738,784**	**166,358**	**769,350**
New Hope														
Golf Course	259,221	259,695	(474)	11,920	1,575	9,871	---	---	---	(316,576)	---	---	1,575	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Ice Arena	725,211	899,697	(174,486)	283,366	55,508	53,372	---	---	---	---	40,968	---	55,508	3,605
Sewer	2,443,094	2,279,155	163,939	740	1,080	163,599	---	---	---	46,800	405,937	---	1,080	72,872
Storm Water	963,167	731,735	231,432	3,302	13,138	221,596	---	---	212,116	1,020,400	727,124	---	13,138	104,257
Street Light Utility	125,604	117,518	8,086	753	---	8,839	---	---	---	---	---	---	---	---
Water	3,460,008	3,139,338	320,670	22,967	29,208	314,429	---	---	---	(1,068,611)	1,316,444	---	29,208	166,871
Total	**7,976,305**	**7,427,138**	**549,167**	**323,048**	**100,509**	**771,706**	**---**	**---**	**212,116**	**(317,987)**	**2,490,473**	**---**	**100,509**	**347,605**
New London														
Sewer	440,886	417,525	23,361	31,581	15,238	39,704	---	---	---	---	129,513	113,313	15,238	84,000
Water	303,001	282,349	20,652	17,831	7,494	30,989	10,037	---	---	---	---	43,077	7,494	42,000
Total	**743,887**	**699,874**	**44,013**	**49,412**	**22,732**	**70,693**	**10,037**	**---**	**---**	**---**	**129,513**	**156,390**	**22,732**	**126,000**
New Munich														
Sewer [0]	59,029	60,887	(1,858)	24,446	5,214	17,374	---	---	---	---	---	---	5,214	178,514
Water [0]	34,535	32,460	2,075	---	---	2,075	---	---	---	---	---	---	---	---
Total	**93,564**	**93,347**	**217**	**24,446**	**5,214**	**19,449**	**---**	**---**	**---**	**---**	**---**	**---**	**5,214**	**178,514**
New Prague														
Ambulance	36,626	32,454	4,172	863	---	5,035	---	---	---	---	---	---	---	---
Economic Development Authority [29]	21	23,033	(23,012)	65,483	---	42,471	50,243	---	15,000	---	---	---	---	---
Electric	6,742,101	6,526,233	215,868	37,913	29	253,752	---	---	2,932	40,000	297,477	---	29	---
Golf	768,324	896,923	(128,599)	1,726	24,452	(151,325)	---	---	---	(121,270)	124,183	140,000	22,603	49,559
Sewer	2,802,717	2,611,045	191,672	25,843	1,083,273	(865,758)	---	---	---	---	177,568	632,821	1,083,273	549,709
Storm Water	335,724	306,425	29,299	194	60,683	(31,190)	---	---	---	---	258,482	259,447	50,544	31,514
Water	1,169,616	1,011,677	157,939	17,128	213,612	(38,545)	---	---	507	---	298,050	1,075,530	180,893	346,066
Total	**11,855,129**	**11,407,790**	**447,339**	**149,150**	**1,382,049**	**(785,560)**	**50,243**	**---**	**18,439**	**(81,270)**	**1,155,760**	**2,107,798**	**1,337,342**	**976,848**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
New Richland														
Cedar Pointe Housing	54,335	52,086	2,249	---	4,524	(2,275)	---	---	---	---	---	---	4,524	16,878
Nursing Home	3,248,228	3,278,047	(29,819)	22,885	---	(6,934)	---	---	---	---	44,266	---	---	---
Sewer Utility	276,152	339,192	(63,040)	1,640	18,803	(80,203)	---	---	---	---	40,748	24,686	18,803	115,000
Water Utility	288,824	143,850	144,974	3,356	45,175	103,155	---	---	---	---	---	---	45,175	106,000
Total	**3,867,539**	**3,813,175**	**54,364**	**27,881**	**68,502**	**13,743**	**---**	**---**	**---**	**---**	**85,014**	**24,686**	**68,502**	**237,878**
New Trier														
Water Fund	14,566	9,728	4,838	563	1,020	4,381	450	---	---	---	1,020	---	---	---
Total	**14,566**	**9,728**	**4,838**	**563**	**1,020**	**4,381**	**450**	**---**	**---**	**---**	**1,020**	**---**	**---**	**---**
New Ulm														
District Energy [29]	1,124,425	968,601	155,824	(28,909)	---	126,915	---	---	---	---	64,871	---	---	---
Electric [29]	22,740,797	20,846,961	1,893,836	21,402	148,529	1,766,709	---	---	---	---	2,301,954	---	148,529	915,000
Market Rate Housing [29]	850,071	602,150	247,921	6,176	30,399	223,698	---	---	---	---	37,916	---	30,399	269,063
Natural Gas [29]	8,646,356	8,303,230	343,126	(70,749)	---	272,377	---	---	---	---	291,063	---	---	---
Public Housing Capital Fund [29]	---	44,730	(44,730)	94,828	---	50,098	---	---	---	94,828	33,816	---	---	---
Public and Indian Housing [29]	155,621	270,428	(114,807)	35,668	---	(79,139)	---	---	---	(94,828)	14,273	---	---	664
Rental Property [29]	7,301	8,937	(1,636)	631	---	(1,005)	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [29]	538	384,246	(383,708)	352,501	---	(31,207)	---	---	---	---	---	---	---	---
Wastewater [29]	3,398,748	3,043,823	354,925	(89,383)	110,006	155,536	---	---	---	---	579,408	---	110,006	565,000
Water [29]	3,083,446	2,344,760	738,686	(19,409)	132,939	586,338	---	---	---	---	1,709,162	3,016,629	50,731	115,000
Total	**40,007,303**	**36,817,866**	**3,189,437**	**302,756**	**421,873**	**3,070,320**	**---**	**---**	**---**	**---**	**5,032,463**	**3,016,629**	**339,665**	**1,864,727**
New York Mills														
Gas	1,194,103	779,915	414,188	954	7,755	407,387	---	---	---	221,000	20,123	---	7,755	40,000
Liquor	675,389	607,758	67,631	5,427	---	73,058	---	---	---	60,000	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	346,850	275,712	71,138	564	28,590	43,112	---	---	---	28,000	---	---	28,590	195,000
Water	209,351	153,737	55,614	17,755	20,708	52,661	---	---	---	87,000	---	---	20,283	64,000
Total	**2,425,693**	**1,817,122**	**608,571**	**24,700**	**57,053**	**576,218**	**---**	**---**	**---**	**396,000**	**20,123**	**---**	**56,628**	**299,000**
Newfolden														
Electric	119,720	137,099	(17,379)	69	---	(17,310)	---	---	---	20,000	---	---	---	---
Newfolden Café	41,676	46,603	(4,927)	3,889	---	(1,038)	---	---	---	(80,778)	---	---	---	---
Sewer	56,099	51,464	4,635	1,287	5,227	695	---	---	---	---	---	---	5,227	6,500
Water	84,881	38,389	46,492	1,381	10,194	37,679	---	---	---	---	67,392	67,103	10,194	33,277
Total	**302,376**	**273,555**	**28,821**	**6,626**	**15,421**	**20,026**	**---**	**---**	**---**	**(60,778)**	**67,392**	**67,103**	**15,421**	**39,777**
Newport														
Sewer	379,538	318,459	61,079	2,098	10,533	52,644	---	---	1,500	---	---	---	10,533	8,400
Storm Sewer	22,547	26,933	(4,386)	18	---	(4,368)	---	---	---	---	---	---	---	---
Street Light Utility	57,470	48,405	9,065	12	---	9,077	---	---	---	---	---	---	---	---
Water	247,072	279,401	(32,329)	416	8,023	(39,936)	---	---	---	---	---	---	8,023	6,600
Total	**706,627**	**673,198**	**33,429**	**2,544**	**18,556**	**17,417**	**---**	**---**	**1,500**	**---**	**---**	**---**	**18,556**	**15,000**
Nicollet														
Economic Development Authority [29]	87,053	98,418	(11,365)	39	---	(11,326)	---	---	---	---	---	---	---	---
Sewer Utility	179,831	150,124	29,707	2,736	22,101	10,342	---	---	---	25,000	318,080	303,883	22,101	74,963
Water Utility	152,237	163,177	(10,940)	3,284	38,496	(46,152)	155	---	---	(25,000)	233,156	222,853	38,496	50,000
Total	**419,121**	**411,719**	**7,402**	**6,059**	**60,597**	**(47,136)**	**155**	**---**	**---**	**---**	**551,236**	**526,736**	**60,597**	**124,963**
Nielsville														
Electric	61,324	56,720	4,604	---	---	4,604	---	---	---	---	---	---	---	---
Garbage	7,074	8,082	(1,008)	---	---	(1,008)	---	---	---	---	---	---	---	---
Sewer	18,172	44,762	(26,590)	---	5,567	(32,157)	---	---	---	---	---	---	5,567	2,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	19,501	33,461	(13,960)	---	1,779	(15,739)	---	---	---	---	---	---	1,779	3,900
Total	**106,071**	**143,025**	**(36,954)**	**---**	**7,346**	**(44,300)**	**---**	**---**	**---**	**---**	**---**	**---**	**7,346**	**5,900**
Nisswa														
Liquor	3,108,170	2,837,910	270,260	---	12,172	258,088	---	---	---	200,000	7,098	---	12,172	15,000
Sewer	446,468	475,281	(28,813)	1,195	20,457	(48,075)	---	---	---	---	61,625	---	20,457	75,000
Total	**3,554,638**	**3,313,191**	**241,447**	**1,195**	**32,629**	**210,013**	**---**	**---**	**---**	**200,000**	**68,723**	**---**	**32,629**	**90,000**
Norcross														
Water and Refuse [0][2]	15,432	19,316	(3,884)	---	---	(3,884)	---	---	---	---	---	---	---	---
Total	**15,432**	**19,316**	**(3,884)**	**---**	**---**	**(3,884)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
North Branch														
Electric [29]	4,041,158	3,396,850	644,308	26,570	340,372	330,506	---	---	---	(376,293)	131,412	---	340,372	385,000
Liquor	2,312,672	2,103,950	208,722	78	23,526	185,274	---	---	---	135,000	---	---	23,526	50,000
Sewer	1,417,364	1,010,168	407,196	508	319,122	88,582	---	---	---	373,541	---	---	319,122	110,000
Storm Sewer Utility	294,008	424,047	(130,039)	17,522	6,206	(118,723)	---	17,270	---	42,517	---	---	6,206	10,000
Water [29]	1,609,917	1,152,235	457,682	11,815	498,595	(29,098)	---	---	---	376,293	36,688	---	493,487	510,000
Total	**9,675,119**	**8,087,250**	**1,587,869**	**56,493**	**1,187,821**	**456,541**	**---**	**17,270**	**---**	**551,058**	**168,100**	**---**	**1,182,713**	**1,065,000**
North Mankato														
Sanitary Collection	1,292,386	1,199,687	92,699	5,011	67,396	30,314	---	---	---	45,890	---	---	66,542	65,000
Sewer	1,535,142	1,293,196	241,946	5,102	61,027	186,021	---	---	---	72,880	32,171	---	60,498	175,092
Storm Water	275,025	252,482	22,543	---	17,484	5,059	---	---	---	56,750	---	---	17,482	34,917
Water	1,510,988	1,310,202	200,786	14,478	148,750	66,514	---	---	---	145,059	---	---	148,404	352,833
Total	**4,613,541**	**4,055,567**	**557,974**	**24,591**	**294,657**	**287,908**	**---**	**---**	**---**	**320,579**	**32,171**	**---**	**292,926**	**627,842**
North Saint Paul														
Electric	8,903,555	7,623,946	1,279,609	(27,751)	85,625	1,166,233	---	---	---	343,175	143,031	---	85,625	110,000

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**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Fiber Optic	118,059	140,603	(22,544)	---	32,665	(55,209)	---	---	---	---	---	---	32,665	217,769
Solid Waste	1,087,665	923,779	163,886	(5,466)	24,233	134,187	---	---	---	20,000	7,812	---	24,233	---
Surface Water	586,525	440,466	146,059	(12,704)	43,574	89,781	---	---	---	---	1,843	---	43,574	115,300
Wastewater	1,568,817	1,174,775	394,042	(7,713)	107,735	278,594	---	---	---	44,000	15,150	---	107,735	119,900
Water	1,408,464	1,174,697	233,767	(3,497)	73,320	156,950	---	---	---	46,000	9,249	---	73,320	129,800
Total	**13,673,085**	**11,478,266**	**2,194,819**	**(57,131)**	**367,152**	**1,770,536**	**---**	**---**	**---**	**453,175**	**177,085**	**---**	**367,152**	**692,769**
Northfield														
Garbage	889,533	669,859	219,674	6,692	---	226,366	---	---	---	2,040	---	---	---	---
Liquor	3,078,247	2,854,760	223,487	(10,976)	---	212,511	---	---	---	131,280	---	---	---	---
Municipal Hospital	81,192,653	77,045,587	4,147,066	116,714	1,567,411	2,696,369	---	---	---	---	1,732,636	---	1,537,036	880,000
Storm Water Drainage	675,838	393,123	282,715	(1,988)	51,570	229,157	---	---	---	2,040	229,071	---	51,130	665,000
Wastewater	3,778,543	2,859,363	919,180	(19,718)	402,951	496,511	---	---	---	98,679	428,392	8,920,000	308,042	10,376,015
Water	2,237,112	1,201,689	1,035,423	(43,580)	34,271	957,572	---	---	7,979	109,800	513,737	---	34,271	686,931
Total	**91,851,926**	**85,024,381**	**6,827,545**	**47,144**	**2,056,203**	**4,818,486**	**---**	**---**	**7,979**	**343,839**	**2,903,836**	**8,920,000**	**1,930,479**	**12,607,946**
Northome														
Liquor	333,961	310,404	23,557	7	---	23,564	---	---	---	40,000	---	---	---	---
Sewer	29,485	28,589	896	---	---	896	---	---	---	---	---	---	---	---
Water	31,301	55,909	(24,608)	---	2,595	(27,203)	---	---	---	(20,000)	---	---	2,595	12,000
Total	**394,747**	**394,902**	**(155)**	**7**	**2,595**	**(2,743)**	**---**	**---**	**---**	**20,000**	**---**	**---**	**2,595**	**12,000**
Northrop														
Sewer	57,092	10,569	46,523	61	---	46,584	---	---	---	---	45,079	---	---	---
Water	38,514	21,088	17,426	---	---	17,426	---	---	---	---	1,760	---	---	---
Total	**95,606**	**31,657**	**63,949**	**61**	**---**	**64,010**	**---**	**---**	**---**	**---**	**46,839**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Norwood Young America														
Harbor at Peace	1,428,475	1,168,646	259,829	348	217,367	42,810	---	---	---	100,000	30,575	---	154,314	72,364
Sewer	552,306	549,818	2,488	147,856	92,863	57,481	---	---	---	185,616	78,441	130,000	92,863	2,492,892
Storm Water	76,889	97,882	(20,993)	28,303	6,017	1,293	---	---	---	30,337	---	---	6,017	5,000
Water	718,110	535,825	182,285	137,191	233,195	86,281	18,600	7,166	---	104,643	58,621	3,905	226,396	1,723,100
Total	**2,775,780**	**2,352,171**	**423,609**	**313,698**	**549,442**	**187,865**	**18,600**	**7,166**	**---**	**420,596**	**167,637**	**133,905**	**479,590**	**4,293,356**
Oak Grove														
Sewer - Lake George	82,738	103,067	(20,329)	14,869	6,795	(12,255)	---	---	---	---	---	---	6,795	21,000
Sewer - The Ponds	72,733	133,739	(61,006)	52,494	---	(8,512)	---	---	---	---	---	---	---	---
Street Light Utility	7,986	7,958	28	(345)	---	(317)	---	---	---	---	---	---	---	---
Water - Lake George	20,868	44,029	(23,161)	3,672	---	(19,489)	---	---	---	---	69,906	---	---	---
Water - The Ponds	110,934	121,010	(10,076)	52,190	42,600	(486)	---	---	---	---	8,464	---	---	---
Total	**295,259**	**409,803**	**(114,544)**	**122,880**	**49,395**	**(41,059)**	**---**	**---**	**---**	**---**	**78,370**	**---**	**6,795**	**21,000**
Oak Park Heights														
Sewer	833,063	695,817	137,246	(2,013)	---	135,233	---	---	---	165,840	---	---	---	---
Storm Sewer	88,063	58,239	29,824	22,859	---	52,683	---	---	---	3,417	---	---	---	---
Water	720,590	468,932	251,658	(4,638)	1,472	245,548	---	---	---	237,123	104,937	---	---	---
Total	**1,641,716**	**1,222,988**	**418,728**	**16,208**	**1,472**	**433,464**	**---**	**---**	**---**	**406,380**	**104,937**	**---**	**---**	**---**
Oakdale														
Ambulance	670,499	721,846	(51,347)	69,427	---	18,080	97,664	---	---	---	---	---	---	---
Sewer	3,165,234	3,528,530	(363,296)	(115,643)	---	(478,939)	---	---	---	300,000	3,100	---	---	---
Street Light Utility	364,854	500,313	(135,459)	(6,633)	---	(142,092)	---	---	---	---	---	---	---	---
Water	2,211,108	2,562,725	(351,617)	(142,599)	---	(494,216)	---	---	---	300,000	3,101	---	---	---
Total	**6,411,695**	**7,313,414**	**(901,719)**	**(195,448)**	**---**	**(1,097,167)**	**97,664**	**---**	**---**	**600,000**	**6,201**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Odessa														
Sewer	28,587	14,189	14,398	206,633	8,138	212,893	---	206,629	---	---	224,684	---	8,138	3,000
Water	36,213	48,132	(11,919)	3,973	8,010	(15,956)	3,973	---	---	---	---	---	8,010	10,000
Total	**64,800**	**62,321**	**2,479**	**210,606**	**16,148**	**196,937**	**3,973**	**206,629**	**---**	**---**	**224,684**	**---**	**16,148**	**13,000**
Odin														
Sewage	31,894	77,217	(45,323)	93	2,273	(47,503)	---	---	---	---	---	---	2,273	3,000
Water	19,968	17,301	2,667	2,044	---	4,711	651	---	---	781	5,781	---	---	---
Total	**51,862**	**94,518**	**(42,656)**	**2,137**	**2,273**	**(42,792)**	**651**	**---**	**---**	**781**	**5,781**	**---**	**2,273**	**3,000**
Ogema														
Liquor	355,955	295,222	60,733	2,531	1,322	61,942	---	---	---	40,000	11,001	---	---	---
Water and Sewer [0][3]	39,435	88,519	(49,084)	---	18,260	(67,344)	---	---	---	---	47,082	187,000	18,260	104,500
Total	**395,390**	**383,741**	**11,649**	**2,531**	**19,582**	**(5,402)**	**---**	**---**	**---**	**40,000**	**58,083**	**187,000**	**18,260**	**104,500**
Ogilvie														
Liquor	411,162	402,674	8,488	99	---	8,587	---	---	---	5,000	---	---	---	---
Sewer	104,188	80,495	23,693	337	---	24,030	---	---	---	---	1,153	---	---	---
Water	83,155	82,285	870	171,906	22,076	150,700	---	---	---	53,278	71,403	146,000	22,076	11,000
Total	**598,505**	**565,454**	**33,051**	**172,342**	**22,076**	**183,317**	**---**	**---**	**---**	**58,278**	**72,556**	**146,000**	**22,076**	**11,000**
Okabena														
Liquor	283,377	280,205	3,172	---	---	3,172	---	---	---	---	500	---	---	---
Sewer	27,037	25,673	1,364	4,782	---	6,146	4,782	---	---	---	---	---	---	---
Water	59,555	62,076	(2,521)	36,751	12,020	22,210	36,751	---	---	---	9,272	---	12,020	40,000
Total	**369,969**	**367,954**	**2,015**	**41,533**	**12,020**	**31,528**	**41,533**	**---**	**---**	**---**	**9,772**	**---**	**12,020**	**40,000**
Oklee														
Garbage	25,180	27,252	(2,072)	---	---	(2,072)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	38,443	48,900	(10,457)	---	7,422	(17,879)	---	---	---	---	---	---	7,422	25,000
Water	84,222	60,140	24,082	---	26,540	(2,458)	---	---	---	---	---	---	26,540	40,000
Total	**147,845**	**136,292**	**11,553**	**---**	**33,962**	**(22,409)**	**---**	**---**	**---**	**---**	**---**	**---**	**33,962**	**65,000**
Olivia														
Bayberry Court [29]	130,912	64,436	66,476	1,402	62,826	5,052	---	---	---	6,800	---	795,000	62,826	905,000
Electric Utility	2,730,613	2,234,926	495,687	2,595	6,991	491,291	---	---	---	410,600	177,672	---	78	---
Fairview Place [29]	298,723	357,624	(58,901)	37,226	31,041	(52,716)	---	---	---	---	---	20,000	31,041	120,000
Liquor	829,194	851,102	(21,908)	13,048	---	(8,860)	---	---	---	---	24,427	---	---	---
Storm Sewer Utility	192,936	62,714	130,222	(13,596)	57,310	59,316	---	---	---	(692,250)	418,777	3,561,772	57,310	4,375,000
Utility Reserve	78,905	896	78,009	3,664	---	81,673	---	---	---	132,000	---	---	---	---
Wastewater Utility	505,654	456,182	49,472	67,133	14,414	102,191	70,000	---	---	---	818,862	814,116	14,414	243,075
Water Utility	515,429	415,158	100,271	(4,833)	5,407	90,031	---	---	---	---	864,867	864,617	5,407	282,100
Total	**5,282,366**	**4,443,038**	**839,328**	**106,639**	**177,989**	**767,978**	**70,000**	**---**	**---**	**(142,850)**	**2,304,605**	**6,055,505**	**171,076**	**5,925,175**
Onamia														
Water and Sewer [3]	236,877	136,545	100,332	7,469	18,652	89,149	---	---	---	---	25,997	---	18,652	38,691
Total	**236,877**	**136,545**	**100,332**	**7,469**	**18,652**	**89,149**	**---**	**---**	**---**	**---**	**25,997**	**---**	**18,652**	**38,691**
Ormsby														
Sewer	47,971	71,406	(23,435)	8,239	12,668	(27,864)	---	8,239	---	---	---	---	12,668	10,000
Water	38,070	33,759	4,311	---	13,004	(8,693)	---	---	---	---	---	---	13,004	8,890
Total	**86,041**	**105,165**	**(19,124)**	**8,239**	**25,672**	**(36,557)**	**---**	**8,239**	**---**	**---**	**---**	**---**	**25,672**	**18,890**
Orono														
Recycling	86,632	114,837	(28,205)	32,050	---	3,845	---	---	24,280	---	---	---	---	---
Sewer	1,142,534	1,147,484	(4,950)	94,071	---	89,121	---	---	---	111,000	571,000	---	---	---
Storm Water	209,459	145,907	63,552	96,606	---	160,158	---	---	---	---	5,810	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	439,616	524,756	(85,140)	79,392	899	(6,647)	---	---	24,280	55,000	---	---	899	---
Total	**1,878,241**	**1,932,984**	**(54,743)**	**302,119**	**899**	**246,477**	**---**	**---**	**48,560**	**166,000**	**576,810**	**---**	**899**	**---**
Oronoco														
Water Utility	115,182	167,749	(52,567)	10,412	10,550	(52,705)	---	---	---	(33,000)	23,055	---	10,550	58,000
Total	**115,182**	**167,749**	**(52,567)**	**10,412**	**10,550**	**(52,705)**	**---**	**---**	**---**	**(33,000)**	**23,055**	**---**	**10,550**	**58,000**
Orr														
Aiport	31,668	161,490	(129,822)	24,225	---	(105,597)	---	---	24,225	(7,500)	4,886	---	---	---
Liquor	547,746	510,505	37,241	---	2,343	34,898	---	---	---	29,300	17,905	---	---	---
Sewer	94,040	137,317	(43,277)	---	9,690	(52,967)	---	---	---	(10,000)	---	---	9,690	3,000
Water	58,936	86,807	(27,871)	---	---	(27,871)	---	---	---	(7,500)	6,183	---	---	---
Total	**732,390**	**896,119**	**(163,729)**	**24,225**	**12,033**	**(151,537)**	**---**	**---**	**24,225**	**4,300**	**28,974**	**---**	**9,690**	**3,000**
Ortonville														
Golf	263,612	297,954	(34,342)	755	---	(33,587)	---	---	187	---	---	---	---	---
Light	2,616,294	2,119,455	496,839	49,239	---	546,078	---	---	28,266	230,042	117,374	---	---	---
Ortonville Area Health Services	25,810,425	21,989,254	3,821,171	103,564	1,481,535	2,443,200	---	---	45,055	---	503,532	---	1,481,535	895,225
Senior Assisted Living	901,419	715,531	185,888	2,212	202,085	(13,985)	---	---	---	40,000	---	2,740,000	202,085	55,000
Sewer	462,594	319,465	143,129	7,412	8,460	142,081	---	---	484	90,000	94,765	---	8,460	21,000
Storm Water	14,245	3,241	11,004	74	---	11,078	---	---	---	---	---	---	---	---
Water	771,404	486,287	285,117	2,741	79,758	208,100	---	---	204	130,000	103,074	---	79,758	85,000
Total	**30,839,993**	**25,931,187**	**4,908,806**	**165,997**	**1,771,838**	**3,302,965**	**---**	**---**	**74,196**	**490,042**	**818,745**	**2,740,000**	**1,771,838**	**1,056,225**
Osakis														
Garbage [0]	119,040	118,476	564	---	---	564	---	---	---	---	---	---	---	---
Liquor	756,068	717,872	38,196	14,092	---	52,288	---	---	---	---	10,645	---	---	---
Sewer	241,352	290,350	(48,998)	37,751	---	(11,247)	---	16,833	---	190,611	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	346,930	436,786	(89,856)	15,320	53,726	(128,262)	---	---	5,955	134,207	---	1,708,000	53,726	1,308,000
Total	**1,463,390**	**1,563,484**	**(100,094)**	**67,163**	**53,726**	**(86,657)**	**---**	**16,833**	**5,955**	**324,818**	**10,645**	**1,708,000**	**53,726**	**1,308,000**
Oslo														
Garbage	34,765	53,204	(18,439)	---	---	(18,439)	---	---	---	---	---	---	---	---
Sewer	18,825	44,230	(25,405)	---	---	(25,405)	---	---	---	---	---	---	---	---
Water	115,813	149,767	(33,954)	---	617	(34,571)	---	---	---	---	---	---	617	12,338
Total	**169,403**	**247,201**	**(77,798)**	**---**	**617**	**(78,415)**	**---**	**---**	**---**	**---**	**---**	**---**	**617**	**12,338**
Osseo														
Garbage	17,541	11,373	6,168	5,044	---	11,212	---	---	---	---	---	---	---	---
Sewer	358,694	279,115	79,579	881	---	80,460	---	---	---	9,480	9,498	---	---	---
Storm Water	171,682	49,856	121,826	373	---	122,199	---	---	---	45,567	---	---	---	---
Water	374,308	259,873	114,435	119,438	---	233,873	---	---	---	32,813	---	---	---	---
Total	**922,225**	**600,217**	**322,008**	**125,736**	**---**	**447,744**	**---**	**---**	**---**	**87,860**	**9,498**	**---**	**---**	**---**
Ostrander														
Sewer [0]	58,664	26,832	31,832	---	18,005	13,827	---	---	---	---	---	---	13,005	5,000
Water [0]	42,044	28,105	13,939	---	10,200	3,739	---	---	---	---	---	---	200	10,000
Total	**100,708**	**54,937**	**45,771**	**---**	**28,205**	**17,566**	**---**	**---**	**---**	**---**	**---**	**---**	**13,205**	**15,000**
Otsego														
Sewer	1,186,523	1,529,321	(342,798)	(17,318)	594,060	(954,176)	---	---	---	---	---	---	594,060	---
Storm Water	41,831	72,944	(31,113)	58,559	---	27,446	57,739	---	---	---	112,625	---	---	---
Water	1,195,892	907,185	288,707	64,564	334,158	19,113	---	---	---	---	24,919	---	334,158	---
Total	**2,424,246**	**2,509,450**	**(85,204)**	**105,805**	**928,218**	**(907,617)**	**57,739**	**---**	**---**	**---**	**137,544**	**---**	**928,218**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Ottertail														
Water	227,434	169,316	58,118	3,894	41,854	20,158	---	---	---	---	---	---	41,854	100,000
Total	**227,434**	**169,316**	**58,118**	**3,894**	**41,854**	**20,158**	**---**	**---**	**---**	**---**	**---**	**---**	**41,854**	**100,000**
Owatonna														
Aquatic Center	164,532	268,723	(104,191)	(56)	---	(104,247)	---	---	---	---	---	---	---	---
Electric	34,586,900	34,425,767	161,133	54,977	32,988	183,122	---	---	---	---	6,421,752	---	---	132,767
Gas	15,776,954	14,903,051	873,903	36,959	59,556	851,306	---	---	---	---	293,465	---	20,640	325,451
Housing Programs [29]	151,224	844,253	(693,029)	698,331	---	5,302	---	---	---	---	---	---	---	---
Sewer	2,467,088	2,087,934	379,154	(174,862)	104,474	99,818	---	---	---	350,000	390,130	---	96,980	491,000
Storm Water	344,831	321,163	23,668	239,723	136,216	127,175	253,885	---	---	(35,000)	---	---	116,207	210,000
Water	3,509,578	2,709,255	800,323	(21,877)	17,145	761,301	---	---	---	---	468,675	---	17,145	341,782
Total	**57,001,107**	**55,560,146**	**1,440,961**	**833,195**	**350,379**	**1,923,777**	**253,885**	**---**	**---**	**315,000**	**7,574,022**	**---**	**250,972**	**1,501,000**
Palisade														
Liquor	348,251	349,957	(1,706)	18,378	---	16,672	---	---	---	---	21,484	---	---	---
Water and Sewer [3]	71,366	59,596	11,770	---	---	11,770	---	---	---	24,000	---	---	---	---
Total	**419,617**	**409,553**	**10,064**	**18,378**	**---**	**28,442**	**---**	**---**	**---**	**24,000**	**21,484**	**---**	**---**	**---**
Park Rapids														
Liquor	3,283,862	2,941,202	342,660	1,608	---	344,268	---	---	---	85,232	15,700	---	---	---
Sewer	447,326	1,237,714	(790,388)	168,378	56,614	(678,624)	---	---	---	20,095	393,839	955,643	56,614	1,030,000
Storm	115,565	18,781	96,784	220	---	97,004	---	---	---	20,000	---	---	---	---
Water	534,107	625,728	(91,621)	644,823	15,877	537,325	---	600,000	---	20,095	1,000,900	---	15,877	42,000
Total	**4,380,860**	**4,823,425**	**(442,565)**	**815,029**	**72,491**	**299,973**	**---**	**600,000**	**---**	**145,422**	**1,410,439**	**955,643**	**72,491**	**1,072,000**
Parkers Prairie														
Event Center	69,648	132,119	(62,471)	(312)	---	(62,783)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	640,322	633,988	6,334	(108)	24,811	(18,585)	---	---	---	---	---	---	24,258	30,000
Sewer	216,235	131,291	84,944	4,874	15,792	74,026	---	---	---	---	---	---	15,277	40,000
Water	126,742	108,129	18,613	5,510	8,884	15,239	---	---	---	---	---	---	8,681	15,000
Total	**1,052,947**	**1,005,527**	**47,420**	**9,964**	**49,487**	**7,897**	**---**	**---**	**---**	**---**	**---**	**---**	**48,216**	**85,000**
Paynesville														
Liquor	1,201,303	1,136,863	64,440	3,076	---	67,516	---	---	---	42,500	---	---	---	---
Sewer	699,060	557,399	141,661	2,101,091	---	2,242,752	---	1,945,627	---	79,249	3,937,629	2,753,951	---	---
Water	508,306	264,244	244,062	6,007	---	250,069	---	---	---	213,000	374,375	258,183	---	---
Total	**2,408,669**	**1,958,506**	**450,163**	**2,110,174**	**---**	**2,560,337**	**---**	**1,945,627**	**---**	**334,749**	**4,312,004**	**3,012,134**	**---**	**---**
Pease														
Sewer	45,507	62,350	(16,843)	---	---	(16,843)	---	---	---	20,863	---	---	---	---
Water	32,888	45,863	(12,975)	---	---	(12,975)	---	---	---	---	---	---	---	---
Total	**78,395**	**108,213**	**(29,818)**	**---**	**---**	**(29,818)**	**---**	**---**	**---**	**20,863**	**---**	**---**	**---**	**---**
Pelican Rapids														
Liquor	1,216,207	1,055,456	160,751	60	19,919	140,892	---	---	---	32,784	---	---	19,919	27,600
Sewer	1,245,298	971,581	273,717	122,016	67,916	327,817	---	113,753	---	---	967,850	1,277,234	67,916	917,534
Water	536,942	322,028	214,914	4,754	32,409	187,259	---	---	---	---	87,432	73,031	32,409	119,631
Total	**2,998,447**	**2,349,065**	**649,382**	**126,830**	**120,244**	**655,968**	**---**	**113,753**	**---**	**32,784**	**1,055,282**	**1,350,265**	**120,244**	**1,064,765**
Pemberton														
Garbage [0]	18,324	22,174	(3,850)	---	---	(3,850)	---	---	---	---	---	---	---	---
Sewer [0]	57,713	28,842	28,871	---	21,770	7,101	---	---	---	---	---	---	1,726	20,044
Water [0]	31,814	35,934	(4,120)	---	---	(4,120)	---	---	---	---	---	---	---	---
Total	**107,851**	**86,950**	**20,901**	**---**	**21,770**	**(869)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,726**	**20,044**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Pennock														
Sewer	68,669	80,630	(11,961)	---	43,430	(55,391)	---	---	---	---	---	---	43,430	25,000
Water	44,176	20,855	23,321	5,437	---	28,758	---	---	---	---	---	---	---	---
Total	**112,845**	**101,485**	**11,360**	**5,437**	**43,430**	**(26,633)**	**---**	**---**	**---**	**---**	**---**	**---**	**43,430**	**25,000**
Pequot Lakes														
Sewer	254,167	122,765	131,402	7,318	---	138,720	---	---	48	---	49,917	---	---	---
Water	254,761	167,852	86,909	4,918	25,786	66,041	---	---	3,448	---	49,634	---	25,786	70,000
Total	**508,928**	**290,617**	**218,311**	**12,236**	**25,786**	**204,761**	**---**	**---**	**3,496**	**---**	**99,551**	**---**	**25,786**	**70,000**
Perham														
Gas	1,428,558	700,763	727,795	73,765	155,684	645,876	---	---	741	180,370	143,635	---	145,684	160,000
Liquor	2,938,965	2,532,071	406,894	8,092	45,709	369,277	---	---	309	190,750	---	---	15,164	129,726
Perham Area Community Center [29]	1,040,062	852,240	187,822	1,539	---	189,361	---	---	---	---	302,564	---	---	---
Perham Golf Course [29]	648,887	680,481	(31,594)	---	---	(31,594)	---	---	---	---	25,689	---	---	20,554
Recycling	69,629	71,456	(1,827)	11,428	---	9,601	---	---	31	---	26,261	---	---	---
Sewer and Wastewater	1,174,116	904,672	269,444	2,415,721	62,651	2,622,514	---	2,022,071	315,071	41,524	5,256,400	2,442,879	62,651	194,383
Water	710,099	437,231	272,868	17,123	205,609	84,382	---	---	370	75,233	130,347	---	65,826	200,000
Total	**8,010,316**	**6,178,914**	**1,831,402**	**2,527,668**	**469,653**	**3,889,417**	**---**	**2,022,071**	**316,522**	**487,877**	**5,884,896**	**2,442,879**	**289,325**	**704,663**
Perley														
Garbage [0]	13,410	9,582	3,828	---	---	3,828	---	---	---	3,828	---	---	---	---
Sewer [0]	30,359	13,217	17,142	83,057	14,196	86,003	---	83,057	---	30,431	55,573	---	7,964	6,232
Water [0]	8,924	7,393	1,531	---	---	1,531	---	---	---	3,828	---	---	---	---
Total	**52,693**	**30,192**	**22,501**	**83,057**	**14,196**	**91,362**	**---**	**83,057**	**---**	**38,087**	**55,573**	**---**	**7,964**	**6,232**
Peterson														
Campground Ball Field [0]	6,932	3,369	3,563	---	---	3,563	---	---	---	---	2,538	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Electric Enterprise Fund [0]	157,878	145,181	12,697	351	---	13,048	---	---	---	---	---	---	---	---
Refuse [0]	13,880	16,707	(2,827)	---	---	(2,827)	---	---	---	---	---	---	---	---
Sewer Enterprise Fund [0]	67,644	33,708	33,936	641	14,361	20,216	---	---	---	---	---	---	14,361	10,000
Water [0]	18,521	17,508	1,013	697	---	1,710	---	---	---	---	---	---	---	---
Total	**264,855**	**216,473**	**48,382**	**1,689**	**14,361**	**35,710**	**---**	**---**	**---**	**---**	**2,538**	**---**	**14,361**	**10,000**
Pierz														
Electric [0]	920,071	875,905	44,166	11,288	---	55,454	---	---	---	15,000	---	---	---	---
Golf Course [0]	253,366	227,754	25,612	16,787	882	41,517	15,811	---	---	---	882	---	---	---
Solid Waste [0]	72,752	63,111	9,641	4,586	---	14,227	---	---	---	---	---	---	---	---
Storm Water [0]	43,644	1,005	42,639	304	12,277	30,666	---	---	---	---	---	---	12,277	330,000
Total	**1,289,833**	**1,167,775**	**122,058**	**32,965**	**13,159**	**141,864**	**15,811**	**---**	**---**	**15,000**	**882**	**---**	**12,277**	**330,000**
Pillager														
Sewer	153,485	130,522	22,963	34,023	37,328	19,658	33,994	---	29	32,020	725	---	34,317	48,250
Water	112,322	141,096	(28,774)	168	14,449	(43,055)	---	---	---	---	62,060	---	13,977	21,750
Total	**265,807**	**271,618**	**(5,811)**	**34,191**	**51,777**	**(23,397)**	**33,994**	**---**	**29**	**32,020**	**62,785**	**---**	**48,294**	**70,000**
Pine City														
Liquor	1,714,299	1,573,685	140,614	4,310	---	144,924	---	---	---	125,000	7,115	---	---	---
Sewer	569,044	375,554	193,490	17,443	68,594	142,339	---	---	---	179,279	10,408	799,740	44,242	65,356
Water	885,127	454,341	430,786	451,660	532,340	350,106	---	439,000	---	(60,721)	41,768	681,260	532,340	339,144
Total	**3,168,470**	**2,403,580**	**764,890**	**473,413**	**600,934**	**637,369**	**---**	**439,000**	**---**	**243,558**	**59,291**	**1,481,000**	**576,582**	**404,500**
Pine Island														
Cemetery	15,345	29,364	(14,019)	43,895	---	29,876	---	---	---	---	71,904	---	---	---
Deputy Registrar	61,324	61,085	239	89	---	328	---	---	---	---	---	---	---	---
Evergreen Place	243,145	184,054	59,091	1,326	28,710	31,707	---	---	---	4,800	36,727	---	28,710	55,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	639,813	671,946	(32,133)	6,485	---	(25,648)	---	---	---	66,740	251,027	---	---	---
Water	521,943	397,449	124,494	11,910	4,256	132,148	---	---	---	46,152	7,918	---	4,256	43,979
Total	**1,481,570**	**1,343,898**	**137,672**	**63,705**	**32,966**	**168,411**	**---**	**---**	**---**	**117,692**	**367,576**	**---**	**32,966**	**98,979**
Pine River														
Water and Sewer [3]	138,590	68,302	70,288	3,325	12,841	60,772	3,325	---	---	50,853	---	---	12,841	28,000
Total	**138,590**	**68,302**	**70,288**	**3,325**	**12,841**	**60,772**	**3,325**	**---**	**---**	**50,853**	**---**	**---**	**12,841**	**28,000**
Pipestone														
Garbage	266,875	258,601	8,274	1,063	---	9,337	---	---	---	---	14,124	---	---	---
Liquor	1,480,443	1,275,172	205,271	3,097	---	208,368	---	---	---	200,376	7,475	---	---	---
Prairie Winds	105,570	97,630	7,940	193	37,989	(29,856)	---	---	---	---	---	---	37,989	15,341
Sewer	875,159	700,265	174,894	1,671	178,572	(2,007)	---	---	---	40,782	145,816	588,050	170,143	784,500
Water	621,963	510,907	111,056	3,677	93,393	21,340	---	---	---	29,780	146,437	337,150	89,503	434,305
Total	**3,350,010**	**2,842,575**	**507,435**	**9,701**	**309,954**	**207,182**	**---**	**---**	**---**	**270,938**	**313,852**	**925,200**	**297,635**	**1,234,146**
Plainview														
Liquor	643,542	608,494	35,048	8,133	---	43,181	---	---	---	---	---	---	---	---
Sewer	1,189,340	857,757	331,583	3,495	17,908	317,170	---	---	---	---	---	---	17,908	25,000
Water	379,994	293,981	86,013	13,601	17,999	81,615	---	---	---	---	69,959	270,000	17,999	53,485
Total	**2,212,876**	**1,760,232**	**452,644**	**25,229**	**35,907**	**441,966**	**---**	**---**	**---**	**---**	**69,959**	**270,000**	**35,907**	**78,485**
Plato														
Sewer	117,472	209,438	(91,966)	35,884	8,428	(64,510)	35,711	---	1,130	---	3,634	---	8,428	50,000
Water	29,107	47,102	(17,995)	25,558	---	7,563	21,332	---	---	---	14,873	---	---	---
Total	**146,579**	**256,540**	**(109,961)**	**61,442**	**8,428**	**(56,947)**	**57,043**	**---**	**1,130**	**---**	**18,507**	**---**	**8,428**	**50,000**
Plummer														
Sanitation	15,986	17,597	(1,611)	---	---	(1,611)	---	---	---	(10,000)	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Wastewater	28,346	26,918	1,428	---	3,465	(2,037)	---	---	---	(30,000)	14,141	---	3,465	9,000
Water	38,924	48,698	(9,774)	---	2,452	(12,226)	---	---	---	---	---	---	2,452	7,244
Total	**83,256**	**93,213**	**(9,957)**	**---**	**5,917**	**(15,874)**	**---**	**---**	**---**	**(40,000)**	**14,141**	**---**	**5,917**	**16,244**
Plymouth														
Field House	393,335	310,868	82,467	(21,008)	---	61,459	---	---	---	3,824	---	---	---	---
Ice Center	1,469,105	1,705,815	(236,710)	3,987	13,323	(246,046)	---	---	---	11,939	5,898	---	13,323	---
Plymouth Towne Square [29]	671,144	653,203	17,941	(8,356)	94,512	(84,927)	---	---	---	(206,004)	---	---	94,512	245,000
Solid Waste Management	522,717	917,439	(394,722)	170,367	---	(224,355)	---	9,340	193,280	84,167	---	---	---	---
Vicksburg Crossing [29]	1,173,011	849,757	323,254	57,966	724,040	(342,820)	---	---	---	(30,000)	---	---	720,516	185,000
Water Resources	2,613,264	1,960,236	653,028	134,423	---	787,451	---	4,312	186,403	277,316	1,362,846	---	---	---
Water and Sewer Utility [3]	15,021,575	15,089,807	(68,232)	136,245	352,251	(284,238)	---	15,022	5,008	3,503,093	6,600,488	---	352,251	940,000
Total	**21,864,151**	**21,487,125**	**377,026**	**473,624**	**1,184,126**	**(333,476)**	**---**	**28,674**	**384,691**	**3,644,335**	**7,969,232**	**---**	**1,180,602**	**1,370,000**
Porter														
Water and Sewer [3]	40,906	38,782	2,124	231	1,155	1,200	---	---	---	2,069	27,050	---	---	3,225
Total	**40,906**	**38,782**	**2,124**	**231**	**1,155**	**1,200**	**---**	**---**	**---**	**2,069**	**27,050**	**---**	**---**	**3,225**
Preston														
Electric	1,797,427	1,699,405	98,022	1,080	12,297	86,805	---	---	---	---	109,110	---	12,297	55,000
Preston Emergency Services	172,586	192,307	(19,721)	10,192	---	(9,529)	---	---	---	---	33,131	---	---	---
Sewer	233,115	306,972	(73,857)	20,332	4,710	(58,235)	---	---	---	---	14,499	---	4,710	43,374
Storm Sewer	60,084	29,583	30,501	---	5,427	25,074	---	---	---	---	---	---	5,427	78,726
Water	324,915	311,845	13,070	20,185	9,168	24,087	---	---	---	---	41,556	---	9,168	105,306
Total	**2,588,127**	**2,540,112**	**48,015**	**51,789**	**31,602**	**68,202**	**---**	**---**	**---**	**---**	**198,296**	**---**	**31,602**	**282,406**
Princeton														
Airport	94,068	254,427	(160,359)	15,671	---	(144,688)	---	157,927	15,671	(20,000)	176,026	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Electric [29]	7,246,756	6,472,461	774,295	168,696	210,889	732,102	---	---	---	---	559,831	---	179,386	535,000
Liquor	3,197,013	3,025,450	171,563	620	19,302	152,881	---	---	---	2,500	---	---	---	---
Sanitary Sewer	1,295,506	832,393	463,113	104,077	427,086	140,104	---	---	---	---	1,232,584	14,709,948	427,086	15,460,000
Water [29]	1,236,145	789,823	446,322	12,372	200,363	258,331	---	---	---	---	205,517	---	179,363	412,000
Total	**13,069,488**	**11,374,554**	**1,694,934**	**301,436**	**857,640**	**1,138,730**	**---**	**157,927**	**15,671**	**(17,500)**	**2,173,958**	**14,709,948**	**785,835**	**16,407,000**
Prinsburg														
Senior Housing	30,000	21,641	8,359	---	11,811	(3,452)	---	---	---	---	---	---	11,811	11,015
Sewer	149,349	142,018	7,331	423	90,367	(82,613)	---	---	---	---	---	---	90,367	43,500
Water	36,770	34,642	2,128	654	4,666	(1,884)	---	---	---	---	---	---	4,666	1,500
Total	**216,119**	**198,301**	**17,818**	**1,077**	**106,844**	**(87,949)**	**---**	**---**	**---**	**---**	**---**	**---**	**106,844**	**56,015**
Prior Lake														
Sewer	2,453,432	2,345,167	108,265	(58,837)	---	49,428	---	---	1,667	355,268	---	---	---	---
Transit Services	225,198	772,707	(547,509)	590,075	---	42,566	---	---	630,198	---	---	---	---	---
Water Quality	702,529	532,508	170,021	66,532	---	236,553	---	75,487	---	207,000	---	---	---	---
Water Utility	3,246,774	2,188,545	1,058,229	(59,985)	---	998,244	---	---	9,757	1,556,856	18,561	---	---	---
Total	**6,627,933**	**5,838,927**	**789,006**	**537,785**	**---**	**1,326,791**	**---**	**75,487**	**641,622**	**2,119,124**	**18,561**	**---**	**---**	**---**
Proctor														
Liquor	867,122	814,024	53,098	95	---	53,193	---	---	---	3,300	---	---	---	---
Municipal Golf Course	77,543	117,728	(40,185)	28,207	---	(11,978)	---	---	---	---	---	---	---	---
Public Utilities [4]	2,926,204	2,709,421	216,783	49,287	44,684	221,386	---	---	---	---	---	---	---	---
Sewer	570,496	465,637	104,859	2,306	---	107,165	---	---	---	5,300	---	---	---	---
Total	**4,441,365**	**4,106,810**	**334,555**	**79,895**	**44,684**	**369,766**	**---**	**---**	**---**	**8,600**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Quamba														
Sewer Fund	33,292	28,481	4,811	619,064	86,408	537,467	---	---	---	(51,472)	---	---	86,408	---
Total	**33,292**	**28,481**	**4,811**	**619,064**	**86,408**	**537,467**	**---**	**---**	**---**	**(51,472)**	**---**	**---**	**86,408**	**---**
Racine														
Water and Sewer [3]	154,928	92,303	62,625	---	---	62,625	---	---	---	48,088	---	---	---	---
Total	**154,928**	**92,303**	**62,625**	**---**	**---**	**62,625**	**---**	**---**	**---**	**48,088**	**---**	**---**	**---**	**---**
Ramsey														
Recycling Utility	298,034	308,629	(10,595)	75,985	---	65,390	---	---	---	9,000	---	---	---	---
Sewer Utility	1,341,674	1,190,551	151,123	(109,601)	---	41,522	---	---	---	29,000	20,881	---	---	---
Storm Water Utility	677,936	491,370	186,566	(17,955)	---	168,611	---	---	---	24,000	375,910	---	---	---
Street Light Utility	177,158	176,736	422	(21,494)	---	(21,072)	---	---	---	15,000	245,578	---	---	---
Water Utility	1,997,302	1,293,201	704,101	(201,533)	---	502,568	---	---	---	35,000	347,539	---	---	---
Total	**4,492,104**	**3,460,487**	**1,031,617**	**(274,598)**	**---**	**757,019**	**---**	**---**	**---**	**112,000**	**989,908**	**---**	**---**	**---**
Randall														
Electric	436,418	399,674	36,744	1,369	---	38,113	---	---	---	25,000	---	---	---	---
Liquor	558,648	554,506	4,142	8,628	---	12,770	---	---	---	10,000	---	---	---	---
Natural Gas	288,882	193,662	95,220	---	10,959	84,261	---	---	---	20,000	---	---	10,334	---
Solid Waste	46,561	44,331	2,230	1,643	---	3,873	---	---	---	---	---	---	---	---
Water and Sewer [3]	149,209	181,236	(32,027)	27,676	27,801	(32,152)	20,996	---	---	---	2,558	150,000	27,801	191,000
Total	**1,479,718**	**1,373,409**	**106,309**	**39,316**	**38,760**	**106,865**	**20,996**	**---**	**---**	**55,000**	**2,558**	**150,000**	**38,135**	**191,000**
Randolph														
Water [0]	39,143	35,279	3,864	---	---	3,864	---	---	---	---	---	---	---	---
Total	**39,143**	**35,279**	**3,864**	**---**	**---**	**3,864**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Ranier														
Liquor	415,438	391,159	24,279	873	---	25,152	---	---	---	30,000	---	---	---	---
Water Utility [3]	270,105	271,072	(967)	2,157	36,618	(35,428)	---	---	741	12,440	---	---	36,618	17,000
Total	**685,543**	**662,231**	**23,312**	**3,030**	**36,618**	**(10,276)**	**---**	**---**	**741**	**42,440**	**---**	**---**	**36,618**	**17,000**
Raymond														
Sewer	124,400	57,860	66,540	1,513,190	---	1,579,730	---	952,903	559,635	(75,500)	3,004,542	1,474,000	---	---
Water	110,363	53,900	56,463	---	---	56,463	---	---	---	9,500	---	---	---	---
Total	**234,763**	**111,760**	**123,003**	**1,513,190**	**---**	**1,636,193**	**---**	**952,903**	**559,635**	**(66,000)**	**3,004,542**	**1,474,000**	**---**	**---**
Red Lake Falls														
Garbage	193,106	127,697	65,409	---	---	65,409	---	---	---	44,234	---	---	---	---
Sewer	154,044	121,752	32,292	6,437	74,622	(35,893)	---	---	---	(103,500)	7,458	---	74,622	173,815
Water	261,522	202,212	59,310	13,770	64,250	8,830	---	---	---	59,266	---	---	64,250	129,335
Total	**608,672**	**451,661**	**157,011**	**20,207**	**138,872**	**38,346**	**---**	**---**	**---**	**---**	**7,458**	**---**	**138,872**	**303,150**
Red Wing														
Ambulance	4,018,355	4,003,098	15,257	22,585	---	37,842	---	---	4,550	---	46,026	---	---	---
Incinerator	2,522,812	2,547,583	(24,771)	207,611	149,822	33,018	---	---	---	(600,114)	949,846	---	148,896	155,000
Marina	550,538	601,973	(51,435)	2,696	19,821	(68,560)	---	---	---	---	6,679	---	19,821	90,000
Refuse Collection and Recycling	2,297,080	2,133,601	163,479	(40,601)	---	122,878	---	---	---	155,000	145,968	---	---	---
Sewer Utility	3,413,980	3,873,595	(459,615)	(277,128)	155,230	(891,973)	---	---	---	96,050	2,754,418	---	155,230	570,301
Storm Water	880,982	655,217	225,765	(4,328)	---	221,437	---	---	---	11,000	88,753	---	---	---
Water Utility	3,178,218	2,677,665	500,553	(285,299)	268,425	(53,171)	---	---	---	107,050	501,710	---	268,425	772,000
Total	**16,861,965**	**16,492,732**	**369,233**	**(374,464)**	**593,298**	**(598,529)**	**---**	**---**	**4,550**	**(231,014)**	**4,493,400**	**---**	**592,372**	**1,587,301**
Redwood Falls														
Aspenwood Apartments	139,120	75,064	64,056	1,202	61,263	3,995	---	---	---	1,600	817	---	61,263	37,613

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Electric Utility	6,335,424	5,792,248	543,176	20,063	244,667	318,572	---	---	---	540,285	2,351,155	2,065,000	239,323	440,000
Liquor	1,996,102	1,837,987	158,115	3,539	12,843	148,811	---	---	---	85,000	930	---	12,608	40,000
Redwood Area Hospital	22,160,788	20,405,425	1,755,363	15,104	591,946	1,178,521	---	---	---	420,000	765,245	---	589,412	565,000
Sewer Utility	880,537	824,729	55,808	10,148	42,027	23,929	---	---	---	(60,384)	499,174	453,382	27,732	57,263
Southwaite Apartments	250,387	175,645	74,742	3,723	80,432	(1,967)	---	---	---	3,200	7,143	---	80,432	49,353
Storm Sewer Utility	236,013	180,052	55,961	289,354	791	344,524	---	---	---	(26,272)	425,502	75,499	479	---
Water Utility	1,218,434	911,102	307,332	9,155	213,027	103,460	---	---	---	(16,084)	377,566	351,119	204,221	211,968
Total	**33,216,805**	**30,202,252**	**3,014,553**	**352,288**	**1,246,996**	**2,119,845**	**---**	**---**	**---**	**947,345**	**4,427,532**	**2,945,000**	**1,215,470**	**1,401,197**
Remer														
Ambulance	94,877	143,360	(48,483)	125,709	---	77,226	---	---	---	97,530	116,918	---	---	---
Liquor	548,890	491,308	57,582	---	---	57,582	---	---	---	8,317	23,683	---	---	---
Sewer	84,344	71,346	12,998	---	17,755	(4,757)	---	---	---	4,200	---	---	17,755	19,610
Water	44,672	97,469	(52,797)	---	733	(53,530)	---	---	---	(20,000)	---	---	733	2,000
Total	**772,783**	**803,483**	**(30,700)**	**125,709**	**18,488**	**76,521**	**---**	**---**	**---**	**90,047**	**140,601**	**---**	**18,488**	**21,610**
Renville														
Sewer Utility	417,126	490,213	(73,087)	40,757	30,150	(62,480)	---	---	---	---	28,902	---	30,150	371,525
Water Utility	186,282	242,587	(56,305)	24,746	20,598	(52,157)	20,000	---	---	---	42,719	---	20,598	231,520
Total	**603,408**	**732,800**	**(129,392)**	**65,503**	**50,748**	**(114,637)**	**20,000**	**---**	**---**	**---**	**71,621**	**---**	**50,748**	**603,045**
Revere														
Refuse	4,896	5,308	(412)	---	---	(412)	---	---	---	---	---	---	---	---
Sewer	20,648	55,639	(34,991)	11,169	4,732	(28,554)	---	---	---	---	---	---	4,732	9,200
Water	16,055	12,528	3,527	---	---	3,527	---	---	---	---	---	---	---	---
Total	**41,599**	**73,475**	**(31,876)**	**11,169**	**4,732**	**(25,439)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,732**	**9,200**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Rice														
Sewer	168,468	177,269	(8,801)	68,541	14,795	44,945	---	---	---	---	---	---	14,795	57,000
Water	152,499	131,252	21,247	71,818	---	93,065	---	---	---	---	---	---	---	---
Total	**320,967**	**308,521**	**12,446**	**140,359**	**14,795**	**138,010**	**---**	**---**	**---**	**---**	**---**	**---**	**14,795**	**57,000**
Richfield														
Liquor	11,137,402	10,265,406	871,996	17,274	10,468	878,802	---	---	---	708,700	918,540	---	---	---
Recreation	1,120,189	1,656,497	(536,308)	63,749	63,535	(536,094)	---	---	---	(247,400)	274,712	---	63,535	90,000
Storm Sewer	1,117,761	1,042,014	75,747	313,185	188,856	200,076	---	---	---	45,000	2,019,938	2,770,000	127,394	100,000
Water and Sewer [3]	7,008,087	6,881,694	126,393	97,893	259,119	(34,833)	---	---	10,000	155,000	362,162	---	259,119	300,000
Total	**20,383,439**	**19,845,611**	**537,828**	**492,101**	**521,978**	**507,951**	**---**	**---**	**10,000**	**661,300**	**3,575,352**	**2,770,000**	**450,048**	**490,000**
Richmond														
Civic Arena	156,359	225,518	(69,159)	1,585	8,872	(76,446)	---	---	---	---	---	---	8,872	32,857
Wastewater	279,219	418,108	(138,889)	74,763	58,228	(122,354)	---	---	---	---	---	---	58,228	316,000
Water	252,245	152,924	99,321	6,044	19,932	85,433	---	---	---	789,471	---	789,471	19,932	25,000
Total	**687,823**	**796,550**	**(108,727)**	**82,392**	**87,032**	**(113,367)**	**---**	**---**	**---**	**789,471**	**---**	**789,471**	**87,032**	**373,857**
Riverton														
Sewer [0]	11,795	15,636	(3,841)	---	2,993	(6,834)	---	---	---	---	---	---	---	---
Water [0]	17,402	10,252	7,150	---	2,993	4,157	---	---	---	(20,000)	---	---	---	---
Total	**29,197**	**25,888**	**3,309**	**---**	**5,986**	**(2,677)**	**---**	**---**	**---**	**(20,000)**	**---**	**---**	**---**	**---**
Robbinsdale														
Broadway Court	758,607	495,024	263,583	31,136	225,208	69,511	---	---	---	---	27,139	---	184,967	145,000
Deputy Registrar	416,912	346,636	70,276	4,248	6,165	68,359	---	---	---	---	---	---	---	---
Liquor	3,044,851	2,921,964	122,887	9,249	13,772	118,364	---	---	---	100,000	---	---	---	---
Sanitary Sewer Utility	1,850,570	1,466,636	383,934	37,940	111,060	310,814	---	4,164	---	(1,072,142)	672,857	1,800,107	71,814	130,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Solid Waste Removal	1,504,128	1,138,785	365,343	78,134	61,395	382,082	---	---	---	1,280,000	---	---	---	---
Storm Sewer Utility	757,519	780,680	(23,161)	18,492	49,471	(54,140)	---	8,871	---	24,763	458,582	250,829	41,929	240,000
Water Utility	1,656,907	963,479	693,428	55,103	132,462	616,069	---	1,061	---	26,968	477,861	887,209	58,410	195,000
Total	**9,989,494**	**8,113,204**	**1,876,290**	**234,302**	**599,533**	**1,511,059**	**---**	**14,096**	**---**	**359,589**	**1,636,439**	**2,938,145**	**357,120**	**710,000**
Rochester														
Electric Utility	140,978,042	129,043,309	11,934,733	(79,629)	3,697,285	8,157,819	---	---	---	8,307,132	21,830,433	48,207,391	3,421,412	8,860,000
Parking	6,105,503	4,398,109	1,707,394	(11,151)	31,382	1,664,861	---	---	577	519,492	407,569	---	---	---
Sewer Utility	21,926,463	17,773,262	4,153,201	679,596	6,820,148	(1,987,351)	---	---	9,219	1,155,140	2,204,423	---	6,820,148	1,296,860
Storm Water Utility	5,563,036	3,647,570	1,915,466	(3,054)	---	1,912,412	---	---	---	356,969	1,398,529	---	---	---
Water Utility	8,282,104	8,686,031	(403,927)	80,829	44,844	(367,942)	---	---	---	(1,154,078)	5,138,377	---	8	---
Total	**182,855,148**	**163,548,281**	**19,306,867**	**666,591**	**10,593,659**	**9,379,799**	**---**	**---**	**9,796**	**9,184,655**	**30,979,331**	**48,207,391**	**10,241,568**	**10,156,860**
Rockford														
Sewer	597,567	553,853	43,714	61,367	26,846	78,235	---	---	---	37,650	134,266	---	26,846	141,462
Water	451,700	417,238	34,462	48,516	34,383	48,595	---	---	---	37,650	18,810	---	34,383	196,200
Total	**1,049,267**	**971,091**	**78,176**	**109,883**	**61,229**	**126,830**	**---**	**---**	**---**	**75,300**	**153,076**	**---**	**61,229**	**337,662**
Rockville														
Sewer	249,465	403,896	(154,431)	161,504	75,458	(68,385)	14,398	5,348	1,694	7,185	---	---	74,729	481,449
Water	124,531	117,155	7,376	79,248	40,233	46,391	---	1,260	378	(28,423)	---	---	40,233	115,000
Total	**373,996**	**521,051**	**(147,055)**	**240,752**	**115,691**	**(21,994)**	**14,398**	**6,608**	**2,072**	**(21,238)**	**---**	**---**	**114,962**	**596,449**
Rogers														
Liquor	3,411,039	3,031,753	379,286	(690)	19,488	359,108	---	---	---	214,838	---	---	19,488	70,000
Sewer	757,291	844,856	(87,565)	116,004	23,622	4,817	---	---	---	128,665	577,129	---	23,622	243,394
Storm Sewer	466,445	485,955	(19,510)	2,599	---	(16,911)	---	---	---	35,939	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	988,798	1,171,839	(183,041)	26,513	36,862	(193,390)	---	---	---	98,002	148,473	---	36,862	95,000
Total	**5,623,573**	**5,534,403**	**89,170**	**144,426**	**79,972**	**153,624**	**---**	**---**	**---**	**477,444**	**725,602**	**---**	**79,972**	**408,394**
Rollingstone														
Sewer	78,843	73,886	4,957	554	6,903	(1,392)	---	---	---	1,000	5,326	---	6,903	29,000
Water	61,787	70,172	(8,385)	8,222	---	(163)	---	---	---	16,000	17,045	---	---	---
Total	**140,630**	**144,058**	**(3,428)**	**8,776**	**6,903**	**(1,555)**	**---**	**---**	**---**	**17,000**	**22,371**	**---**	**6,903**	**29,000**
Roscoe														
Sewer	14,465	7,858	6,607	27,517	10,740	23,384	---	---	---	(25,016)	---	---	10,740	31,000
Water	8,728	9,200	(472)	---	---	(472)	---	---	---	(472)	---	---	---	---
Total	**23,193**	**17,058**	**6,135**	**27,517**	**10,740**	**22,912**	**---**	**---**	**---**	**(25,488)**	**---**	**---**	**10,740**	**31,000**
Rose Creek														
Water and Sewer [0]	66,011	40,148	25,863	177,699	---	203,562	---	---	---	25,083	43,705	176,307	---	---
Total	**66,011**	**40,148**	**25,863**	**177,699**	**---**	**203,562**	**---**	**---**	**---**	**25,083**	**43,705**	**176,307**	**---**	**---**
Roseau														
Electric	4,072,840	3,358,080	714,760	---	---	714,760	---	---	---	500,000	28,736	---	---	---
Garbage Collection	399,444	376,417	23,027	---	---	23,027	---	---	---	---	---	---	---	---
Liquor	1,860,685	1,574,667	286,018	1,005	---	287,023	---	---	---	200,000	32,888	---	---	---
Roseau Court Townhomes	178,656	166,120	12,536	1,634	19,411	(5,241)	---	---	---	36,071	---	---	19,411	8,067
Sewer Service	363,403	421,195	(57,792)	7,203	7,407	(57,996)	7,203	---	---	---	47,271	---	7,407	70,748
Water	414,574	525,444	(110,870)	---	---	(110,870)	---	---	---	---	283,624	---	---	---
Total	**7,289,602**	**6,421,923**	**867,679**	**9,842**	**26,818**	**850,703**	**7,203**	**---**	**---**	**736,071**	**392,519**	**---**	**26,818**	**78,815**
Rosemount														
Arena	376,058	578,345	(202,287)	355	---	(201,932)	---	---	---	(111,500)	---	---	---	---
Sewer	1,577,454	2,422,948	(845,494)	47,732	2,538	(800,300)	---	---	---	106,142	1,466	---	2,538	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Water	983,316	959,028	24,288	54,200	30,546	47,942	---	---	---	424,111	105,822	---	30,546	310,000
Water	1,670,955	1,850,283	(179,328)	429,314	52,992	196,994	---	---	---	469,751	---	---	52,992	1,540,000
Total	**4,607,783**	**5,810,604**	**(1,202,821)**	**531,601**	**86,076**	**(757,296)**	**---**	**---**	**---**	**888,504**	**107,288**	**---**	**86,076**	**1,850,000**
Roseville														
Golf	280,990	355,711	(74,721)	(10,884)	---	(85,605)	---	---	---	---	---	---	---	---
Sanitary Sewer	4,105,523	3,575,823	529,700	(43,045)	---	486,655	---	---	---	---	1,203,468	---	---	---
Solid Waste and Recycling	455,271	550,285	(95,014)	64,994	---	(30,020)	---	---	69,613	---	---	---	---	---
Storm Water	1,647,924	942,598	705,326	(140,152)	---	565,174	---	---	259,550	---	212,162	---	---	---
Water	6,628,378	5,915,805	712,573	(9,004)	---	703,569	---	---	---	25,000	966,991	---	---	---
Total	**13,118,086**	**11,340,222**	**1,777,864**	**(138,091)**	**---**	**1,639,773**	**---**	**---**	**329,163**	**25,000**	**2,382,621**	**---**	**---**	**---**
Rothsay														
Sewer	52,641	50,095	2,546	---	15,525	(12,979)	---	---	---	---	15,525	---	---	---
Water	78,579	62,384	16,195	49,444	25,267	40,372	49,353	---	---	---	9,441	195,000	15,826	204,000
Total	**131,220**	**112,479**	**18,741**	**49,444**	**40,792**	**27,393**	**49,353**	**---**	**---**	**---**	**24,966**	**195,000**	**15,826**	**204,000**
Round Lake														
Broadband	1,141	338	803	---	---	803	---	---	---	---	---	---	---	---
Electric	547,843	415,031	132,812	15,960	---	148,772	---	15,865	---	---	9,198	---	---	---
Gas	298,027	270,774	27,253	4,956	5,064	27,145	---	---	---	---	8,175	---	---	---
Internet	13,773	32,831	(19,058)	---	---	(19,058)	---	---	---	---	---	---	---	---
Liquor	125,051	137,213	(12,162)	1,621	3,361	(13,902)	---	---	---	---	---	---	---	---
Pit-Stop	876,841	904,573	(27,732)	1,441	---	(26,291)	---	1,441	---	---	---	---	---	---
Sewer	29,350	50,144	(20,794)	822	1,275	(21,247)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	53,662	67,653	(13,991)	3,182	---	(10,809)	---	540	---	---	321,356	---	---	---
Total	**1,945,688**	**1,878,557**	**67,131**	**27,982**	**9,700**	**85,413**	**---**	**17,846**	**---**	**---**	**338,729**	**---**	**---**	**---**
Royalton														
Refuse [0]	88,660	96,498	(7,838)	2,484	---	(5,354)	---	---	---	---	---	---	---	---
Sewer [0]	200,904	165,651	35,253	32,944	106,176	(37,979)	4,300	---	---	3,433	54,661	---	44,426	61,750
Water [0]	147,629	136,833	10,796	5,410	29,319	(13,113)	---	---	---	13,500	29,707	---	2,069	27,250
Total	**437,193**	**398,982**	**38,211**	**40,838**	**135,495**	**(56,446)**	**4,300**	**---**	**---**	**16,933**	**84,368**	**---**	**46,495**	**89,000**
Rush City														
Liquor	1,105,759	1,065,574	40,185	478	---	40,663	---	---	---	20,000	---	---	---	---
Sewer	558,520	359,519	199,001	51,395	30,589	219,807	---	---	---	(5,974)	90,844	---	30,589	212,000
Sewer Access/Hookup	18,200	---	18,200	---	---	18,200	---	---	---	---	---	---	---	---
Storm Sewer	26,465	6,575	19,890	---	---	19,890	---	---	---	(676)	---	---	---	---
Water	526,537	460,185	66,352	60,421	31,915	94,858	---	---	---	30,732	84,972	---	31,915	217,000
Water Access/Hookup	10,450	---	10,450	---	---	10,450	---	---	---	---	---	---	---	---
Total	**2,245,931**	**1,891,853**	**354,078**	**112,294**	**62,504**	**403,868**	**---**	**---**	**---**	**44,082**	**175,816**	**---**	**62,504**	**429,000**
Rushford														
Electric	1,804,174	1,590,978	213,196	39,748	18,373	234,571	---	---	---	50,000	19,886	---	18,373	65,000
Liquor [32]	---	27,219	(27,219)	---	72	(27,291)	---	---	---	---	---	---	---	---
Sewer	474,755	392,875	81,880	542	10,087	72,335	---	---	---	33,000	153,505	110,888	10,087	136,146
Water	555,762	443,189	112,573	66,184	43,479	135,278	---	---	---	16,000	65,959	---	43,479	202,855
Total	**2,834,691**	**2,454,261**	**380,430**	**106,474**	**72,011**	**414,893**	**---**	**---**	**---**	**99,000**	**239,350**	**110,888**	**71,939**	**404,001**
Rushford Village														
Sewer	63,901	51,828	12,073	2,067	3,554	10,586	---	---	---	---	13,095	10,412	3,554	16,660

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	43,887	25,975	17,912	791	3,949	14,754	---	---	---	---	102,952	189,977	3,949	9,559
Total	**107,788**	**77,803**	**29,985**	**2,858**	**7,503**	**25,340**	**---**	**---**	**---**	**---**	**116,047**	**200,389**	**7,503**	**26,219**
Rushmore														
Electric	241,318	245,949	(4,631)	70,521	58,749	7,141	---	47,644	---	---	---	---	---	---
Sewer	75,417	56,330	19,087	1,618	3,544	17,161	---	1,140	---	---	---	---	3,244	22,000
Water	59,495	100,576	(41,081)	---	---	(41,081)	---	---	---	---	---	---	---	---
Total	**376,230**	**402,855**	**(26,625)**	**72,139**	**62,293**	**(16,779)**	**---**	**48,784**	**---**	**---**	**---**	**---**	**3,244**	**22,000**
Russell														
Liquor	291,214	252,961	38,253	1,048	---	39,301	---	---	---	---	9,127	---	---	---
Refuse	25,701	25,384	317	96	---	413	---	---	---	---	---	---	---	---
Sewer	31,364	48,395	(17,031)	2,430	---	(14,601)	---	---	---	---	---	---	---	---
Water	53,312	50,669	2,643	496	---	3,139	---	---	---	---	---	---	---	---
Total	**401,591**	**377,409**	**24,182**	**4,070**	**---**	**28,252**	**---**	**---**	**---**	**---**	**9,127**	**---**	**---**	**---**
Ruthton														
Garbage	16,118	15,000	1,118	66	---	1,184	---	---	---	---	---	---	---	---
Sewer	26,606	48,587	(21,981)	412	10	(21,579)	---	---	---	---	16,206	---	10	---
Water	39,157	37,266	1,891	14,023	7,366	8,548	---	---	---	---	35,812	---	7,094	20,000
Total	**81,881**	**100,853**	**(18,972)**	**14,501**	**7,376**	**(11,847)**	**---**	**---**	**---**	**---**	**52,018**	**---**	**7,104**	**20,000**
Sabin														
Garbage [0]	40,269	35,913	4,356	---	---	4,356	---	---	---	---	---	---	---	---
Mosquito Control [0]	1,135	4,509	(3,374)	---	---	(3,374)	---	---	---	---	---	---	---	---
Recycle [0]	3,844	5,457	(1,613)	---	---	(1,613)	---	---	---	5,000	---	---	---	---
Sewer [0]	45,556	40,104	5,452	3,974	3,082	6,344	---	---	---	---	---	---	3,082	2,500

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	138,553	96,590	41,963	39,253	33,979	47,237	39,348	---	---	---	---	---	33,979	69,480
Total	**229,357**	**182,573**	**46,784**	**43,227**	**37,061**	**52,950**	**39,348**	**---**	**---**	**5,000**	**---**	**---**	**37,061**	**71,980**
Sacred Heart														
Economic Development Authority [29]	73,572	70,157	3,415	13,489	30,050	(13,146)	---	---	---	---	---	---	30,050	30,782
Liquor	509,653	506,672	2,981	15,266	675	17,572	---	---	---	---	12,608	---	---	---
Water and Sewer	148,490	219,337	(70,847)	76,539	21,921	(16,229)	74,463	---	---	---	228,844	612,910	21,921	253,025
Total	**731,715**	**796,166**	**(64,451)**	**105,294**	**52,646**	**(11,803)**	**74,463**	**---**	**---**	**---**	**241,452**	**612,910**	**51,971**	**283,807**
Saint Anthony														
Liquor	6,908,143	6,479,809	428,334	62,062	---	490,396	---	---	---	439,000	---	---	---	---
Sewer	947,632	1,019,421	(71,789)	---	33,000	(104,789)	---	---	---	---	---	720,000	33,000	772,500
Water	933,051	793,112	139,939	2,740	33,000	109,679	---	---	---	---	---	720,000	33,000	772,500
Water Filtration and Purification	---	124,505	(124,505)	53,269	---	(71,236)	---	---	---	100,000	---	---	---	---
Total	**8,788,826**	**8,416,847**	**371,979**	**118,071**	**66,000**	**424,050**	**---**	**---**	**---**	**539,000**	**---**	**1,440,000**	**66,000**	**1,545,000**
Saint Augusta														
Sewer	223,457	295,608	(72,151)	26,705	91,048	(136,494)	---	---	---	(320,000)	---	---	91,048	284,045
Street Utility	3,969	3,730	239	(3)	---	236	---	---	---	---	---	---	---	---
Water	184,920	293,138	(108,218)	15,868	42,520	(134,870)	---	---	---	(155,000)	---	---	42,520	133,455
Total	**412,346**	**592,476**	**(180,130)**	**42,570**	**133,568**	**(271,128)**	**---**	**---**	**---**	**(475,000)**	**---**	**---**	**133,568**	**417,500**
Saint Bonifacius														
Sewer	280,631	278,008	2,623	9,790	---	12,413	---	---	---	69,662	32,492	---	---	---
Storm Sewer	83,119	14,576	68,543	2,175	33,093	37,625	---	---	---	(7,913)	2,395	200,000	33,093	20,000
Water	365,546	229,898	135,648	17,556	20,130	133,074	---	---	---	112,139	385,285	2,397	20,130	111,000
Total	**729,296**	**522,482**	**206,814**	**29,521**	**53,223**	**183,112**	**---**	**---**	**---**	**173,888**	**420,172**	**202,397**	**53,223**	**131,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Saint Charles														
Ambulance	182,682	200,635	(17,953)	6,745	1,472	(12,680)	---	---	---	6,500	6,421	---	1,472	40,752
Electric	2,873,287	2,282,544	590,743	46,273	131,931	505,085	---	---	---	120,000	126,154	---	62,731	220,000
Garbage	186,711	191,740	(5,029)	13,379	---	8,350	---	---	---	---	---	---	---	---
Sewer	655,832	587,779	68,053	29,234	4,856	92,431	---	---	---	---	68,054	---	4,856	109,514
Storm Water	83,075	18,233	64,842	110	---	64,952	---	---	---	---	94,747	---	---	---
Water	511,494	384,030	127,464	13,248	34,033	106,679	---	---	---	---	87,951	---	34,033	184,779
Total	**4,493,081**	**3,664,961**	**828,120**	**108,989**	**172,292**	**764,817**	**---**	**---**	**---**	**126,500**	**383,327**	**---**	**103,092**	**555,045**
Saint Clair														
Sewer	255,857	211,567	44,290	16,294	18,980	41,604	16,226	---	---	(336,552)	---	---	18,980	175,050
Water	121,864	105,228	16,636	28,078	48,401	(3,687)	17,955	---	---	(68,662)	84,957	---	48,401	87,000
Total	**377,721**	**316,795**	**60,926**	**44,372**	**67,381**	**37,917**	**34,181**	**---**	**---**	**(405,214)**	**84,957**	**---**	**67,381**	**262,050**
Saint Cloud														
Civic Center	1,432,870	2,909,553	(1,476,683)	1,742,626	1,167,122	(901,179)	1,861,354	350,305	---	480,947	37,532	---	1,055,906	---
Housing and Redevelopment Authority [29]	2,238,532	11,125,914	(8,887,382)	8,250,024	167,073	(804,431)	340,534	6,661,358	777,927	---	443,516	---	162,327	693,865
Hydroelectric Utility	2,634,819	840,703	1,794,116	(95,045)	338,022	1,361,049	---	---	---	450,000	219,646	---	335,480	1,290,000
Municipal Athletic Complex	1,301,145	1,740,612	(439,467)	60,017	182,335	(561,785)	40,098	---	---	(480,947)	8,224	---	149,243	417,476
Parking System	1,622,248	1,586,659	35,589	(78,021)	172,354	(214,786)	---	---	---	(143,426)	26,072	---	172,354	184,953
Refuse Service	3,132,715	3,863,445	(730,730)	(103,927)	36,674	(871,331)	---	---	---	(2,544)	672,043	---	---	---
Storm Water Utility	844,224	1,061,199	(216,975)	10,114	---	(206,861)	---	339	24,977	---	295,477	---	---	---
Street Light Utility	942,596	1,125,064	(182,468)	(5,087)	---	(187,555)	---	---	---	---	125,197	---	---	---
Wastewater Utility	7,132,509	9,768,209	(2,635,700)	218,191	921,727	(3,339,236)	---	21,346	7,115	372,397	2,620,695	5,322,059	891,392	3,174,999

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	10,109,381	8,371,163	1,738,218	(175,785)	398,234	1,164,199	---	760	253	138,953	426,068	24,248	355,037	3,008,000
Total	**31,391,039**	**42,392,521**	**(11,001,482)**	**9,823,107**	**3,383,541**	**(4,561,916)**	**2,241,986**	**7,034,108**	**810,272**	**815,380**	**4,874,470**	**5,346,307**	**3,121,739**	**8,769,293**
Saint Francis														
Liquor	2,058,003	1,899,467	158,536	11,582	---	170,118	---	---	---	60,000	---	---	---	---
Sewer	884,367	799,384	84,983	28,261	173,596	(60,352)	---	---	---	103,800	71,652	1,193,012	173,596	392,750
Water	1,126,439	852,007	274,432	25,555	304,576	(4,589)	---	---	---	101,080	159,904	976,101	304,576	575,250
Total	**4,068,809**	**3,550,858**	**517,951**	**65,398**	**478,172**	**105,177**	**---**	**---**	**---**	**264,880**	**231,556**	**2,169,113**	**478,172**	**968,000**
Saint Hilaire														
Liquor	412,280	435,805	(23,525)	6,056	---	(17,469)	---	---	---	---	---	---	---	---
Sewer	77,005	69,693	7,312	---	7,211	101	---	---	---	(1,707)	---	---	7,211	39,760
Water	28,976	21,580	7,396	381	---	7,777	---	---	---	---	---	---	---	---
Total	**518,261**	**527,078**	**(8,817)**	**6,437**	**7,211**	**(9,591)**	**---**	**---**	**---**	**(1,707)**	**---**	**---**	**7,211**	**39,760**
Saint James														
Economic Development Authority - Housing	146,617	76,355	70,262	1,132	21,523	49,871	---	---	---	15,000	17,605	---	21,523	42,492
Electric	5,501,445	4,384,077	1,117,368	51,843	35,086	1,134,125	---	---	---	327,190	302,450	---	35,086	390,000
Liquor	997,344	856,845	140,499	4,435	---	144,934	---	---	---	60,000	---	---	---	---
Wastewater Treatment	1,217,365	931,469	285,896	19,086	116,037	188,945	---	---	---	73,522	12,296	---	116,037	272,271
Water	1,061,074	718,139	342,935	17,624	63,717	296,842	---	---	---	97,397	34,405	---	63,717	142,000
Total	**8,923,845**	**6,966,885**	**1,956,960**	**94,120**	**236,363**	**1,814,717**	**---**	**---**	**---**	**573,109**	**366,756**	**---**	**236,363**	**846,763**
Saint Joseph														
Refuse	298,123	316,087	(17,964)	437	---	(17,527)	---	---	---	---	3,525	---	---	---
Sewer	709,892	809,378	(99,486)	9,376	199,138	(289,248)	---	---	---	(2,200)	778,817	1,819,787	143,925	352,215
Storm Sewer	102,009	170,289	(68,280)	22,440	---	(45,840)	---	---	---	18,250	---	---	---	---
Street Light Utility	43,066	47,638	(4,572)	47	---	(4,525)	---	---	---	(8,500)	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	713,136	733,526	(20,390)	62,329	361,429	(319,490)	---	---	---	(319,900)	9,904	---	361,429	405,000
Total	**1,866,226**	**2,076,918**	**(210,692)**	**94,629**	**560,567**	**(676,630)**	**---**	**---**	**---**	**(312,350)**	**792,246**	**1,819,787**	**505,354**	**757,215**
Saint Leo														
Refuse	8,012	7,256	756	---	---	756	---	---	---	---	---	---	---	---
Sewer	15,254	10,923	4,331	131	---	4,462	---	---	---	---	---	---	---	---
Water	13,649	11,872	1,777	374	---	2,151	---	---	---	---	---	---	---	---
Total	**36,915**	**30,051**	**6,864**	**505**	**---**	**7,369**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Saint Louis Park														
Sewer Utility	5,822,059	4,899,346	922,713	4,443	22,454	904,702	---	---	---	722,052	704,565	---	6,265	15,500
Solid Waste	2,912,415	3,614,118	(701,703)	112,142	---	(589,561)	---	---	---	213,466	---	---	---	---
Storm Water Utility	2,054,915	1,243,675	811,240	(340)	98,630	712,270	---	---	---	289,768	193,122	706,281	70,602	364,100
Water Utility	5,039,238	5,195,987	(156,749)	18,667	388,404	(526,486)	---	---	---	536,641	32,841	3,473,891	260,682	605,400
Total	**15,828,627**	**14,953,126**	**875,501**	**134,912**	**509,488**	**500,925**	**---**	**---**	**---**	**1,761,927**	**930,528**	**4,180,172**	**337,549**	**985,000**
Saint Martin														
Sewer [0]	39,386	15,646	23,740	---	---	23,740	---	---	---	---	---	---	---	---
Water [0]	71,684	26,555	45,129	8,447	841	52,735	---	---	---	30,000	---	---	841	9,158
Total	**111,070**	**42,201**	**68,869**	**8,447**	**841**	**76,475**	**---**	**---**	**---**	**30,000**	**---**	**---**	**841**	**9,158**
Saint Michael														
Recycling	157,755	181,781	(24,026)	27,096	---	3,070	---	---	---	---	---	---	---	---
Sewer	1,906,605	1,308,027	598,578	1,364	49,229	550,713	---	---	---	3,373	116,955	---	49,229	368,317
Storm Water	134,186	133,103	1,083	---	1,268	(185)	---	---	---	107,628	---	---	1,268	2,478
Water	596,370	504,505	91,865	709	19,198	73,376	---	---	---	109,648	---	---	19,198	38,092
Total	**2,794,916**	**2,127,416**	**667,500**	**29,169**	**69,695**	**626,974**	**---**	**---**	**---**	**220,649**	**116,955**	**---**	**69,695**	**408,887**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Saint Paul														
Housing and Redevelopment Authority - Loan Enterprise	1,469,932	1,597,968	(128,036)	1,675,482	514,091	1,033,355	618,035	97,964	832,249	(1,279,931)	37,050,907	33,347,108	514,091	---
Housing and Redevelopment Authority - Parking	13,485,208	8,969,092	4,516,116	1,053,740	2,670,655	2,899,201	1,120,132	---	---	107,934	535,223	---	2,564,948	3,390,000
Impound Lot	3,171,264	3,241,403	(70,139)	---	---	(70,139)	---	---	---	2,724	---	---	---	---
Port Authority	8,106,174	16,453,136	(8,346,962)	19,435,098	5,403,000	5,685,136	6,724,082	---	---	---	5,145,000	16,903,000	2,725,000	7,838,000
Regional Water Services [29]	52,008,155	44,494,320	7,513,835	(990,171)	4,613,230	1,910,434	---	---	---	---	17,175,000	17,974,773	1,957,696	18,496,884
RiverCentre Convention and Visitors Authority	9,110,935	14,670,505	(5,559,570)	6,559,734	28,728	971,436	1,683,765	---	---	---	1,381,850	---	---	1,354
RiverPrint Saint Paul/Ramsey County	1,415,416	1,404,767	10,649	---	---	10,649	---	---	---	---	---	---	---	---
Sewer Utility	48,918,611	38,238,663	10,679,948	(125,964)	3,067,753	7,486,231	---	---	---	11,399,811	11,093,416	7,753,723	3,067,753	4,659,389
Special Services	4,139,402	4,463,701	(324,299)	26,149	258,780	(556,930)	---	---	---	100,692	116,358	---	258,780	---
Watergate Marina	22,992	17,147	5,845	---	---	5,845	---	---	---	---	---	---	---	---
Total	**141,848,089**	**133,550,702**	**8,297,387**	**27,634,068**	**16,556,237**	**19,375,218**	**10,146,014**	**97,964**	**832,249**	**10,331,230**	**72,497,754**	**75,978,604**	**11,088,268**	**34,385,627**
Saint Paul Park														
Sewer	634,726	580,871	53,855	2,540	---	56,395	---	---	---	---	---	---	---	---
Water	533,168	526,871	6,297	61,627	---	67,924	---	---	4,500	15,800	950,840	893,567	---	---
Total	**1,167,894**	**1,107,742**	**60,152**	**64,167**	**---**	**124,319**	**---**	**---**	**4,500**	**15,800**	**950,840**	**893,567**	**---**	**---**
Saint Peter														
Electric Utility	10,726,029	9,499,807	1,226,222	25,897	446,361	805,758	---	---	1,408	930,300	522,433	---	446,361	725,000
Environmental Services	727,614	701,516	26,098	1,711	---	27,809	---	---	326	466	98,562	---	---	---
Heartland Transit	90,601	340,293	(249,692)	240,307	---	(9,385)	---	65,700	174,607	---	822	---	---	---
Hospital [29]	18,014,028	18,126,357	(112,329)	46,829	464,033	(529,533)	---	---	14,711	---	1,630,267	---	464,033	490,000
Housing and Redevelopment Authority [12][29]	218,817	343,931	(125,114)	11,917	---	(113,197)	---	20,081	---	---	9,838	---	---	---
Long-Term Care Facility	790,338	226,148	564,190	759	565,073	(124)	---	---	---	---	---	---	565,073	237,687

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Medical Office Building	311,363	255,149	56,214	1,096	139,309	(81,999)	---	---	---	---	---	---	139,309	70,000
Storm Water	489,138	531,102	(41,964)	2,853	8,540	(47,651)	---	---	499	28,624	134,334	---	8,540	76,000
Telecommunications	145,219	14,264	130,955	301	---	131,256	---	---	---	145,219	---	---	---	---
Waste Water Utility	3,473,518	2,505,529	967,989	4,607	302,912	669,684	---	---	1,504	237,088	142,915	---	302,912	1,210,240
Water Utility	2,464,354	2,657,623	(193,269)	5,305	506,431	(694,395)	---	---	756	241,552	55,487	---	506,431	623,065
Total	**37,451,019**	**35,201,719**	**2,249,300**	**341,582**	**2,432,659**	**158,223**	**---**	**85,781**	**193,811**	**1,583,249**	**2,594,658**	**---**	**2,432,659**	**3,431,992**
Sanborn														
Garbage	23,400	18,705	4,695	---	---	4,695	---	---	---	---	---	---	---	---
Sewage Disposal	22,675	16,071	6,604	6,153	2,000	10,757	4,622	---	---	---	---	---	2,000	2,700
Water	74,251	71,946	2,305	30,465	41,233	(8,463)	12,760	---	---	---	---	---	41,233	19,300
Total	**120,326**	**106,722**	**13,604**	**36,618**	**43,233**	**6,989**	**17,382**	**---**	**---**	**---**	**---**	**---**	**43,233**	**22,000**
Sandstone														
Sewer	296,383	314,447	(18,064)	38,606	---	20,542	---	---	---	15,289	---	---	---	---
Storm Sewer	36,339	25,558	10,781	611	---	11,392	---	---	---	8,400	---	---	---	---
Water	223,956	219,660	4,296	2,196	---	6,492	---	---	---	45,000	---	---	---	---
Wild River Apartments	617,943	462,983	154,960	---	130,213	24,747	---	---	---	(85,894)	---	---	130,213	202,500
Total	**1,174,621**	**1,022,648**	**151,973**	**41,413**	**130,213**	**63,173**	**---**	**---**	**---**	**(17,205)**	**---**	**---**	**130,213**	**202,500**
Sargeant														
Sewer [0]	14,405	20,665	(6,260)	218	3,150	(9,192)	---	---	---	---	23,815	---	3,150	5,000
Water [0]	4,597	4,786	(189)	37	---	(152)	---	---	---	---	4,786	---	---	---
Total	**19,002**	**25,451**	**(6,449)**	**255**	**3,150**	**(9,344)**	**---**	**---**	**---**	**---**	**28,601**	**---**	**3,150**	**5,000**
Sartell														
Sewer	1,759,358	1,572,009	187,349	3,790	402,438	(211,299)	---	---	---	(582,687)	---	1,135,000	402,438	885,910
Storm Water	338,807	455,355	(116,548)	2,685	---	(113,863)	---	---	---	248,891	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	1,722,222	1,817,242	(95,020)	38,666	474,810	(531,164)	---	---	---	(645,265)	---	---	474,810	815,000
Total	**3,820,387**	**3,844,606**	**(24,219)**	**45,141**	**877,248**	**(856,326)**	**---**	**---**	**---**	**(979,061)**	**---**	**1,135,000**	**877,248**	**1,700,910**
Sauk Centre														
Housing and Redevelopment Authority [14][29]	130,549	253,120	(122,571)	95,934	---	(26,637)	---	84,339	---	---	155,264	---	---	---
Public Utilities Commission [4][6][29]	6,801,007	6,314,678	486,329	82,414	184,584	384,159	---	---	---	125,693	1,098,430	23,101	145,078	458,959
Saint Michael's Hospital and Nursing Home [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**6,931,556**	**6,567,798**	**363,758**	**178,348**	**184,584**	**357,522**	**---**	**84,339**	**---**	**125,693**	**1,253,694**	**23,101**	**145,078**	**458,959**
Sauk Rapids														
Liquor	2,364,701	2,232,976	131,725	782	---	132,507	---	---	---	75,000	---	---	---	---
Sewer	1,287,009	1,230,942	56,067	115,234	111,926	59,375	---	---	---	---	219,900	---	111,926	324,850
Storm Water	206,012	334,847	(128,835)	28,488	---	(100,347)	---	---	---	---	27,605	---	---	---
Water	1,744,749	1,488,575	256,174	161,741	174,167	243,748	---	---	---	---	---	---	174,167	4,765,000
Total	**5,602,471**	**5,287,340**	**315,131**	**306,245**	**286,093**	**335,283**	**---**	**---**	**---**	**75,000**	**247,505**	**---**	**286,093**	**5,089,850**
Savage														
Liquor	4,435,027	4,152,514	282,513	---	52,621	229,892	---	---	---	5,450	200,042	---	52,621	130,000
Sports Center	504,008	383,626	120,382	(6,473)	144,102	(30,193)	---	---	---	---	---	---	144,102	---
Storm Water	1,293,742	1,724,800	(431,058)	(155,344)	50,995	(637,397)	---	---	---	2,157,163	22,230	---	50,995	296,300
Street Light Utility	344,842	325,596	19,246	(4,343)	---	14,903	---	---	---	---	---	---	---	---
Water and Sewer [3]	7,525,396	9,412,866	(1,887,470)	(98,524)	561,065	(2,547,059)	---	---	---	1,142,592	914,295	---	561,065	2,006,700
Total	**14,103,015**	**15,999,402**	**(1,896,387)**	**(264,684)**	**808,783**	**(2,969,854)**	**---**	**---**	**---**	**3,305,205**	**1,136,567**	**---**	**808,783**	**2,433,000**
Scandia														
Sewer	80,352	87,769	(7,417)	3,545	---	(3,872)	---	---	---	2,972	---	---	---	---
Uptown Sewer Fund	18,813	13,967	4,846	---	---	4,846	---	---	---	4,070	---	---	---	---
Total	**99,165**	**101,736**	**(2,571)**	**3,545**	**---**	**974**	**---**	**---**	**---**	**7,042**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Scanlon														
Water and Sewer [3]	421,443	387,315	34,128	1,317	6,076	29,369	---	---	---	---	---	---	2,137	125,000
Total	**421,443**	**387,315**	**34,128**	**1,317**	**6,076**	**29,369**	**---**	**---**	**---**	**---**	**---**	**---**	**2,137**	**125,000**
Seaforth														
Garbage	3,148	3,695	(547)	4	2	(545)	---	---	---	(1,047)	---	---	---	---
Wastewater	26,221	29,029	(2,808)	699	5,197	(7,306)	---	680	---	---	5,282	---	5,197	2,000
Water	19,709	25,470	(5,761)	22	4,667	(10,406)	---	---	---	---	---	---	4,667	4,000
Total	**49,078**	**58,194**	**(9,116)**	**725**	**9,866**	**(18,257)**	**---**	**680**	**---**	**(1,047)**	**5,282**	**---**	**9,864**	**6,000**
Sebeka														
Liquor	505,326	503,185	2,141	61	---	2,202	---	---	---	---	---	---	---	---
Sewer	85,472	72,565	12,907	84	804	12,187	---	---	---	49,167	---	---	804	12,540
Water	139,359	68,813	70,546	197	19,544	51,199	---	---	---	3,447	---	---	15,405	51,300
Total	**730,157**	**644,563**	**85,594**	**342**	**20,348**	**65,588**	**---**	**---**	**---**	**52,614**	**---**	**---**	**16,209**	**63,840**
Shafer														
Sewer	151,932	167,753	(15,821)	38,867	69,943	(46,897)	---	---	---	---	---	629,774	69,943	721,974
Storm Water	7,196	2	7,194	350	---	7,544	---	---	---	---	---	---	---	---
Water	88,751	133,418	(44,667)	18,220	44,019	(70,466)	---	---	---	---	---	450,831	44,019	460,000
Total	**247,879**	**301,173**	**(53,294)**	**57,437**	**113,962**	**(109,819)**	**---**	**---**	**---**	**---**	**---**	**1,080,605**	**113,962**	**1,181,974**
Shakopee														
Electric [29]	40,721,561	35,228,261	5,493,300	308,034	2,397,482	3,403,852	---	---	---	---	1,946,103	---	427,900	8,392,000
Sewer	2,973,474	4,122,406	(1,148,932)	54,031	---	(1,094,901)	---	---	---	75,000	710,299	---	---	---
Storm Drainage	1,047,160	1,604,937	(557,777)	704,245	74,893	71,575	---	---	---	75,000	1,850,170	---	---	---
Water [29]	4,683,461	3,485,839	1,197,622	129,489	1,000,726	326,385	---	---	---	---	905,687	---	2,513	698,000
Total	**49,425,656**	**44,441,443**	**4,984,213**	**1,195,799**	**3,473,101**	**2,706,911**	**---**	**---**	**---**	**150,000**	**5,412,259**	**---**	**430,413**	**9,090,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Shelly														
Garbage	17,916	20,273	(2,357)	---	---	(2,357)	---	---	---	---	---	---	---	---
Lights	216,915	189,058	27,857	2,253	---	30,110	---	---	---	60,500	32,851	---	---	---
Sewer	45,535	64,493	(18,958)	88	12,712	(31,582)	---	---	---	---	22,479	---	12,712	19,000
Water	28,236	44,781	(16,545)	507	2,930	(18,968)	---	---	---	---	22,480	---	2,930	4,100
Total	**308,602**	**318,605**	**(10,003)**	**2,848**	**15,642**	**(22,797)**	**---**	**---**	**---**	**60,500**	**77,810**	**---**	**15,642**	**23,100**
Sherburn														
Economic Development Authority	61,870	30,484	31,386	194	11,008	20,572	---	---	---	---	---	---	11,008	8,020
Liquor	797,013	770,499	26,514	36	---	26,550	---	---	---	5,000	12,906	---	---	---
Temperance Lake Ridge	1,693,889	1,526,010	167,879	357	179,023	(10,787)	---	---	---	---	418,493	---	179,023	115,000
Water and Sewer [3]	302,040	321,085	(19,045)	353	11,224	(29,916)	---	---	---	---	---	---	11,224	60,348
Total	**2,854,812**	**2,648,078**	**206,734**	**940**	**201,255**	**6,419**	**---**	**---**	**---**	**5,000**	**431,399**	**---**	**201,255**	**183,368**
Shoreview														
Sewer	3,777,352	3,427,209	350,143	(68,517)	73,840	207,786	---	---	---	200,567	65,426	297,166	73,840	275,000
Street Light Utility	474,872	296,186	178,686	(8,726)	---	169,960	---	---	---	19,000	182,951	---	---	---
Surface Water	1,221,047	850,825	370,222	(36,414)	104,508	229,300	---	---	---	126,900	788,127	1,361,260	104,508	415,000
Water	2,694,959	2,026,664	668,295	(121,490)	213,477	333,328	---	---	---	263,057	704,334	1,770,845	213,477	460,000
Total	**8,168,230**	**6,600,884**	**1,567,346**	**(235,147)**	**391,825**	**940,374**	**---**	**---**	**---**	**609,524**	**1,740,838**	**3,429,271**	**391,825**	**1,150,000**
Shorewood														
Recycling	165,713	181,537	(15,824)	26,083	---	10,259	---	---	---	---	---	---	---	---
Sewer	831,260	813,359	17,901	17,252	33,738	1,415	---	---	---	---	374,284	---	---	---
Storm Water Management Utility	194,944	107,935	87,009	588	---	87,597	---	---	---	---	59,499	---	---	---
Water	499,021	571,398	(72,377)	56,578	121,795	(137,594)	---	---	---	---	---	2,213,835	75,630	1,220,000
Total	**1,690,938**	**1,674,229**	**16,709**	**100,501**	**155,533**	**(38,323)**	**---**	**---**	**---**	**---**	**433,783**	**2,213,835**	**75,630**	**1,220,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Silver Bay														
Liquor	905,576	905,949	(373)	1,572	11,002	(9,803)	---	---	---	---	---	---	11,002	49,865
Sewer	650,865	530,608	120,257	7,641	11,910	115,988	---	---	---	5,079	29,379	---	11,910	117,510
Water	833,046	641,665	191,381	2,882	14,866	179,397	---	---	---	5,079	12,632	---	14,866	73,000
Total	**2,389,487**	**2,078,222**	**311,265**	**12,095**	**37,778**	**285,582**	**---**	**---**	**---**	**10,158**	**42,011**	**---**	**37,778**	**240,375**
Silver Lake														
Liquor	524,275	503,398	20,877	160	---	21,037	---	---	---	---	17,145	---	---	---
Sewer	128,582	112,736	15,846	11,831	10,767	16,910	---	---	---	---	6,881	---	10,767	40,000
Water	92,232	115,739	(23,507)	1,094	---	(22,413)	---	---	---	---	97,980	---	---	---
Total	**745,089**	**731,873**	**13,216**	**13,085**	**10,767**	**15,534**	**---**	**---**	**---**	**---**	**122,006**	**---**	**10,767**	**40,000**
Skyline														
Refuse	19,604	22,201	(2,597)	---	---	(2,597)	---	---	---	---	---	---	---	---
Sewer	20,763	58,530	(37,767)	28,861	6,485	(15,391)	---	---	---	---	---	---	6,485	86,575
Water	85,364	28,069	57,295	---	12,394	44,901	---	---	---	---	---	---	12,394	40,000
Total	**125,731**	**108,800**	**16,931**	**28,861**	**18,879**	**26,913**	**---**	**---**	**---**	**---**	**---**	**---**	**18,879**	**126,575**
Slayton														
Water [1]	550,613	424,711	125,902	56,406	---	182,308	---	---	---	1,500	262,808	---	---	---
Total	**550,613**	**424,711**	**125,902**	**56,406**	**---**	**182,308**	**---**	**---**	**---**	**1,500**	**262,808**	**---**	**---**	**---**
Sleepy Eye														
Ambulance	161,551	179,544	(17,993)	36,129	---	18,136	4,495	---	---	---	6,345	---	---	---
Liquor	616,174	613,578	2,596	5,778	---	8,374	---	---	---	15,000	---	---	---	---
Medical Center	13,596,058	13,195,264	400,794	179,397	128,226	451,965	---	---	---	---	1,026,648	---	128,226	200,000
Public Utilities Commission [4]	5,701,363	4,867,224	834,139	182,446	117,894	898,691	---	---	---	298,531	227,694	---	96,573	541,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	381,087	99,426	281,661	357,630	---	639,291	---	---	---	210,000	751,272	---	---	---
Total	**20,456,233**	**18,955,036**	**1,501,197**	**761,380**	**246,120**	**2,016,457**	**4,495**	**---**	**---**	**523,531**	**2,011,959**	**---**	**224,799**	**741,000**
Sobieski														
Community Center Fund [0]	31,388	45,766	(14,378)	---	---	(14,378)	---	---	---	---	---	---	---	---
Refuse and Recycling [0]	15,054	17,968	(2,914)	5,677	---	2,763	---	---	---	---	---	---	---	---
Sewer Fund [0]	16,212	8,483	7,729	5,777	---	13,506	---	---	---	---	---	---	---	---
Total	**62,654**	**72,217**	**(9,563)**	**11,454**	**---**	**1,891**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
South Haven														
Liquor	246,728	260,343	(13,615)	2,134	---	(11,481)	---	---	---	---	---	---	---	---
Sewer	45,708	63,788	(18,080)	2,683	19,980	(35,377)	---	---	---	---	---	---	19,980	8,000
Water	16,324	19,763	(3,439)	---	---	(3,439)	---	---	---	---	---	---	---	---
Total	**308,760**	**343,894**	**(35,134)**	**4,817**	**19,980**	**(50,297)**	**---**	**---**	**---**	**---**	**---**	**---**	**19,980**	**8,000**
South Saint Paul														
Business Loans [29]	92,023	20,337	71,686	45,392	---	117,078	---	---	---	---	---	---	---	---
CDBG Dakota County [29]	---	26,944	(26,944)	96,174	---	69,230	---	85,601	---	(92,352)	---	---	---	---
CDBG Rehab Loans [29]	---	13,876	(13,876)	31,697	---	17,821	---	---	---	(9,675)	---	---	---	---
Capital Fund	---	28,021	(28,021)	28,021	---	---	---	155,197	---	127,176	---	---	---	---
Concord Street TIF [29]	---	525,779	(525,779)	1,346,424	47,727	772,918	1,346,424	---	---	---	---	---	47,727	269,461
Congregate Housing [29]	20,413	206,450	(186,037)	171,660	---	(14,377)	---	171,660	---	(14,377)	---	---	---	---
HOPE Rehab Loans	---	(843)	843	13,463	---	14,306	---	2,810	---	(1,647)	---	---	---	---
Housing Trust [29]	1,058	357,288	(356,230)	356,230	---	---	---	356,230	---	---	---	---	---	---
Housing and Redevelopment Authority - Development [29]	6,750	68,370	(61,620)	---	---	(61,620)	---	---	---	41,982	---	---	---	---
Low Rent Housing [29]	1,151,345	1,712,915	(561,570)	549,468	28,948	(41,050)	---	549,070	---	(112,799)	598,621	---	28,948	62,880

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Parking Lot [29]	15,081	15,997	(916)	---	---	(916)	---	---	---	---	---	---	---	---
Section 8 SRO [29]	---	18,316	(18,316)	18,672	---	356	---	18,672	---	---	---	---	---	---
Section 8 Voucher [29]	301,984	2,720,984	(2,419,000)	2,168,985	---	(250,015)	---	2,168,578	---	---	---	---	---	---
Storm Water	387,389	345,602	41,787	(8,677)	---	33,110	---	---	---	227,839	---	---	---	---
Street Light Utility	207,190	213,425	(6,235)	4,470	---	(1,765)	---	---	---	(20,480)	---	---	---	---
Tax Levy Rediscover [29]	123,751	344,050	(220,299)	195	---	(220,104)	---	---	---	(7,726)	---	---	---	---
Water and Sewer [3]	5,439,351	4,555,167	884,184	(15,111)	43,911	825,162	---	---	---	663,901	479,806	---	43,911	119,000
Total	**7,746,335**	**11,172,678**	**(3,426,343)**	**4,807,063**	**120,586**	**1,260,134**	**1,346,424**	**3,507,818**	**---**	**801,842**	**1,078,427**	**---**	**120,586**	**451,341**
Spicer														
Sewer	479,972	540,635	(60,663)	6,934	---	(53,729)	---	---	---	(4,800)	---	---	---	---
Water	300,384	371,513	(71,129)	9,159	---	(61,970)	---	---	---	(4,800)	---	---	---	---
Total	**780,356**	**912,148**	**(131,792)**	**16,093**	**---**	**(115,699)**	**---**	**---**	**---**	**(9,600)**	**---**	**---**	**---**	**---**
Spring Grove														
Light [22]	1,662,332	1,287,509	374,823	19,353	---	394,176	---	---	---	145,974	3,348	---	---	---
Liquor	366,777	370,352	(3,575)	4,658	---	1,083	---	---	---	(1,900)	3,519	---	---	---
Sewer	226,308	228,605	(2,297)	343	4,191	(6,145)	---	---	---	6,920	2,020,733	1,999,687	4,191	21,950
Water	336,825	261,864	74,961	4,979	---	79,940	---	---	---	2,705	---	---	---	---
Total	**2,592,242**	**2,148,330**	**443,912**	**29,333**	**4,191**	**469,054**	**---**	**---**	**---**	**153,699**	**2,027,600**	**1,999,687**	**4,191**	**21,950**
Spring Lake Park														
Liquor	2,339,805	2,296,931	42,874	8,546	---	51,420	---	---	---	150,000	136,958	---	---	---
Sewer Utility	742,619	757,397	(14,778)	46,231	---	31,453	---	---	---	---	128,975	---	---	---
Water Utility	794,655	765,776	28,879	187,132	62,452	153,559	---	---	---	74,182	36,670	---	62,452	185,000
Total	**3,877,079**	**3,820,104**	**56,975**	**241,909**	**62,452**	**236,432**	**---**	**---**	**---**	**224,182**	**302,603**	**---**	**62,452**	**185,000**

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Spring Park														
Sewer	399,986	479,429	(79,443)	5,168	9,303	(83,578)	---	---	---	---	---	---	9,303	15,000
Water	351,469	333,503	17,966	9,559	14,592	12,933	---	---	---	---	8,038	---	14,592	30,000
Total	**751,455**	**812,932**	**(61,477)**	**14,727**	**23,895**	**(70,645)**	**---**	**---**	**---**	**---**	**8,038**	**---**	**23,895**	**45,000**
Spring Valley														
Ambulance	311,032	313,674	(2,642)	4,996	---	2,354	---	---	---	20,000	---	---	---	---
Electric	2,366,751	2,178,902	187,849	12,195	41,455	158,589	---	---	---	66,798	132,622	---	41,455	45,000
Sewer Rental	422,926	526,319	(103,393)	3,323	7,228	(107,298)	---	---	---	---	---	---	7,228	13,750
Storm Water Utility	78,190	27,323	50,867	161	21,688	29,340	---	---	---	---	---	---	21,688	41,250
Water	314,026	309,812	4,214	---	6,247	(2,033)	---	---	---	(23,720)	91,399	---	---	---
Total	**3,492,925**	**3,356,030**	**136,895**	**20,675**	**76,618**	**80,952**	**---**	**---**	**---**	**63,078**	**224,021**	**---**	**70,371**	**100,000**
Springfield														
Community Ambulance	133,175	152,309	(19,134)	4,813	---	(14,321)	---	---	4,125	---	118,500	---	---	---
Electric Utility	3,140,554	3,033,093	107,461	49,681	190	156,952	---	---	---	(18,334)	282,019	---	190	4,162
Rental Housing	211,970	117,786	94,184	108	93,052	1,240	---	---	---	---	---	261,321	93,052	314,099
Sewer Utility	297,382	271,702	25,680	807	8,642	17,845	---	---	---	11,667	---	84,415	5,590	12,974
Water Utility	349,690	286,286	63,404	803	11,788	52,419	---	---	---	41,667	---	109,418	7,832	32,863
Total	**4,132,771**	**3,861,176**	**271,595**	**56,212**	**113,672**	**214,135**	**---**	**---**	**4,125**	**35,000**	**400,519**	**455,154**	**106,664**	**364,098**
Stacy														
Liquor	2,751,348	2,538,767	212,581	34,327	77,421	169,487	---	---	---	10,000	37,331	---	76,376	70,000
Sewer	366,370	288,755	77,615	127,390	29,792	175,213	126,002	---	---	---	9,849	---	29,792	204,000
Storm Sewer	36,409	26,853	9,556	239	897	8,898	---	---	---	---	---	---	837	15,000
Water	187,541	142,558	44,983	74,888	57,648	62,223	60,762	---	---	---	9,850	720,060	32,708	660,000
Total	**3,341,668**	**2,996,933**	**344,735**	**236,844**	**165,758**	**415,821**	**186,764**	**---**	**---**	**10,000**	**57,030**	**720,060**	**139,713**	**949,000**

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**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Staples														
Community Center	118,552	290,668	(172,116)	146,477	---	(25,639)	96,826	---	51,716	---	---	---	---	---
Light	2,394,360	2,270,673	123,687	(6,765)	195	116,727	---	---	---	63,821	121,923	---	195	---
Sewer	406,530	454,113	(47,583)	(221)	---	(47,804)	---	---	---	---	---	---	---	---
Water	491,962	459,163	32,799	(2,401)	43,868	(13,470)	---	---	---	20,000	11,500	---	43,868	104,000
Total	**3,411,404**	**3,474,617**	**(63,213)**	**137,090**	**44,063**	**29,814**	**96,826**	**---**	**51,716**	**83,821**	**133,423**	**---**	**44,063**	**104,000**
Starbuck														
Garbage [0]	73,871	69,633	4,238	---	---	4,238	---	---	---	---	---	---	---	---
Hobo Park [0]	243,378	101,009	142,369	---	---	142,369	---	---	---	18,425	---	---	---	---
Sewer [0]	274,822	215,474	59,348	63,638	10,690	112,296	---	---	63,638	(5,500)	34,837	44,207	10,690	102,775
Storm Sewer [0]	12,334	6,405	5,929	205,734	66,798	144,865	123,437	---	---	(20,478)	---	---	66,798	170,000
Water [0]	261,523	242,125	19,398	8	7,439	11,967	---	---	---	(7,425)	---	---	7,439	63,450
Total	**865,928**	**634,646**	**231,282**	**269,380**	**84,927**	**415,735**	**123,437**	**---**	**63,638**	**(14,978)**	**34,837**	**44,207**	**84,927**	**336,225**
Steen														
Sewer [0]	21,164	10,182	10,982	8,332	---	19,314	---	---	---	---	29,458	---	---	---
Water [0]	26,214	11,622	14,592	---	510	14,082	---	---	---	---	---	---	510	1,160
Total	**47,378**	**21,804**	**25,574**	**8,332**	**510**	**33,396**	**---**	**---**	**---**	**---**	**29,458**	**---**	**510**	**1,160**
Stephen														
Electric	976,421	859,452	116,969	112	---	117,081	---	---	---	95,000	69,021	---	---	---
Gas	508,413	241,951	266,462	---	---	266,462	---	---	---	95,000	109,471	---	---	---
Refuse	83,282	77,319	5,963	---	---	5,963	---	---	---	---	---	---	---	---
Sewer	97,810	44,022	53,788	---	740	53,048	---	---	---	20,000	24,995	---	740	3,346
Tamarac Senior Housing [29]	554,880	568,791	(13,911)	140,136	105,254	20,971	---	---	---	---	---	---	104,324	105,000

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	172,480	193,138	(20,658)	15,762	14,101	(18,997)	---	---	---	(20,000)	38,972	---	14,101	503,102
Total	**2,393,286**	**1,984,673**	**408,613**	**156,010**	**120,095**	**444,528**	**---**	**---**	**---**	**190,000**	**242,459**	**---**	**119,165**	**611,448**
Stewart														
Sewer	49,937	25,434	24,503	187,483	1,678	210,308	---	---	---	---	406,210	307,554	1,678	10,578
Storm Water	100,681	91,205	9,476	87	26,444	(16,881)	---	---	---	---	---	---	26,444	69,792
Water	164,229	136,511	27,718	364,882	10,560	382,040	---	---	241,468	---	295,541	---	10,560	38,172
Total	**314,847**	**253,150**	**61,697**	**552,452**	**38,682**	**575,467**	**---**	**---**	**241,468**	**---**	**701,751**	**307,554**	**38,682**	**118,542**
Stewartville														
Sewer	847,991	577,862	270,129	44,134	---	314,263	---	---	---	7,000	268,362	---	---	---
Storm Sewer	69,204	48,903	20,301	558	---	20,859	---	---	---	---	---	---	---	---
Water	718,121	525,033	193,088	56,613	---	249,701	---	---	---	(8,315)	347,202	---	---	---
Total	**1,635,316**	**1,151,798**	**483,518**	**101,305**	**---**	**584,823**	**---**	**---**	**---**	**(1,315)**	**615,564**	**---**	**---**	**---**
Stillwater														
Parking	270,921	367,965	(97,044)	(9,875)	---	(106,919)	---	---	---	---	---	---	---	---
Sanitary Sewer	1,896,179	2,574,793	(678,614)	69,878	---	(608,736)	---	---	---	---	107,376	---	---	---
Signs and Lighting	380,579	356,397	24,182	---	---	24,182	---	---	---	---	---	---	---	---
Storm Sewer	511,498	417,073	94,425	(11,315)	---	83,110	---	---	---	---	---	---	---	---
Water Commissioners Board [29]	1,488,900	1,540,926	(52,026)	239,340	94,233	93,081	---	---	---	---	1,205,447	1,472,030	19,688	---
Total	**4,548,077**	**5,257,154**	**(709,077)**	**288,028**	**94,233**	**(515,282)**	**---**	**---**	**---**	**---**	**1,312,823**	**1,472,030**	**19,688**	**---**
Stockton														
Sewer Operations	87,188	89,773	(2,585)	71	---	(2,514)	---	---	---	---	---	---	---	---
Water Operations	45,427	134,365	(88,938)	1,493	---	(87,445)	---	---	---	30,000	6,950	---	---	---
Total	**132,615**	**224,138**	**(91,523)**	**1,564**	**---**	**(89,959)**	**---**	**---**	**---**	**30,000**	**6,950**	**---**	**---**	**---**

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storden														
Water and Sewer [3]	125,670	111,586	14,084	17,935	65,762	(33,743)	---	17,935	---	---	---	---	65,762	22,577
Total	**125,670**	**111,586**	**14,084**	**17,935**	**65,762**	**(33,743)**	**---**	**17,935**	**---**	**---**	**---**	**---**	**65,762**	**22,577**
Strandquist														
Sewer [0]	10,692	6,444	4,248	6,263	4,710	5,801	---	---	---	---	---	---	4,710	2,920
Water [0]	4,592	4,335	257	---	---	257	---	---	---	---	---	---	---	---
Total	**15,284**	**10,779**	**4,505**	**6,263**	**4,710**	**6,058**	**---**	**---**	**---**	**---**	**---**	**---**	**4,710**	**2,920**
Strathcona														
Garbage [0]	3,411	3,360	51	---	---	51	---	---	---	---	---	---	---	---
Water [0]	265	437	(172)	---	---	(172)	---	---	---	---	---	---	---	---
Total	**3,676**	**3,797**	**(121)**	**---**	**---**	**(121)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Sturgeon Lake														
Sewer	223,338	249,543	(26,205)	36,954	57,178	(46,429)	37,972	---	---	---	---	---	57,178	57,380
Water	146,533	131,487	15,046	13,341	33,480	(5,093)	9,953	---	3,518	---	---	---	33,480	31,000
Total	**369,871**	**381,030**	**(11,159)**	**50,295**	**90,658**	**(51,522)**	**47,925**	**---**	**3,518**	**---**	**---**	**---**	**90,658**	**88,380**
Sunburg														
Sewer	24,934	6,402	18,532	1,858	6,345	14,045	---	---	---	---	---	---	6,345	5,000
Total	**24,934**	**6,402**	**18,532**	**1,858**	**6,345**	**14,045**	**---**	**---**	**---**	**---**	**---**	**---**	**6,345**	**5,000**
Swanville														
Sewer	49,350	48,397	953	---	---	953	---	---	---	---	---	---	---	---
Water	47,992	37,929	10,063	476,110	---	486,173	---	283,792	---	---	283,791	---	---	---
Total	**97,342**	**86,326**	**11,016**	**476,110**	**---**	**487,126**	**---**	**283,792**	**---**	**---**	**283,791**	**---**	**---**	**---**
Taconite														
Coleraine, Bovey, and Taconite Joint Sewage [0]	---	42,520	(42,520)	12,276	---	(30,244)	---	---	---	---	53,119	---	---	---
Sewage Disposal [0]	32,835	157,762	(124,927)	27,625	---	(97,302)	2,935	---	---	(89,701)	163,914	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	21,380	21,658	(278)	---	---	(278)	---	---	---	---	---	---	---	---
Total	**54,215**	**221,940**	**(167,725)**	**39,901**	**---**	**(127,824)**	**2,935**	**---**	**---**	**(89,701)**	**217,033**	**---**	**---**	**---**
Tamarack														
Sewer [0]	24,458	34,568	(10,110)	2,858	---	(7,252)	---	---	---	---	---	---	---	---
Total	**24,458**	**34,568**	**(10,110)**	**2,858**	**---**	**(7,252)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taunton														
Water and Sewer [3]	54,110	57,870	(3,760)	715	---	(3,045)	---	---	---	---	---	---	---	---
Total	**54,110**	**57,870**	**(3,760)**	**715**	**---**	**(3,045)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taylors Falls														
Sewer	100,337	98,228	2,109	1,468	---	3,577	6	---	---	33,000	28,887	---	---	---
Storm Sewer	9,430	8,508	922	891	---	1,813	---	---	---	---	---	---	---	---
Water	139,710	101,562	38,148	6,323	10,565	33,906	4,950	---	---	17,666	---	---	10,565	58,000
Total	**249,477**	**208,298**	**41,179**	**8,682**	**10,565**	**39,296**	**4,956**	**---**	**---**	**50,666**	**28,887**	**---**	**10,565**	**58,000**
Thief River Falls														
Electric	13,387,925	12,759,995	627,930	13,576	---	641,506	---	---	---	555,200	739,466	---	---	---
Liquor	4,562,505	4,082,617	479,888	4,002	---	483,890	---	---	---	368,277	---	---	---	---
Storm Water	157,496	153,969	3,527	1,519	---	5,046	---	---	---	---	---	---	---	---
Water Systems	2,729,716	2,323,882	405,834	312,810	139,558	579,086	---	---	---	54,100	637,519	1,242,913	131,080	370,290
Total	**20,837,642**	**19,320,463**	**1,517,179**	**331,907**	**139,558**	**1,709,528**	**---**	**---**	**---**	**977,577**	**1,376,985**	**1,242,913**	**131,080**	**370,290**
Thomson														
Sewer	23,343	12,159	11,184	---	---	11,184	---	---	---	---	---	---	---	---
Water	27,422	51,740	(24,318)	1,349	---	(22,969)	---	---	---	(20,000)	---	---	---	---
Total	**50,765**	**63,899**	**(13,134)**	**1,349**	**---**	**(11,785)**	**---**	**---**	**---**	**(20,000)**	**---**	**---**	**---**	**---**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Tintah														
Water	9,998	5,019	4,979	815	---	5,794	---	---	---	---	---	---	---	---
Total	**9,998**	**5,019**	**4,979**	**815**	**---**	**5,794**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Tonka Bay														
Dock	79,470	19,951	59,519	1,063	---	60,582	---	---	---	48,266	8,588	---	---	---
Garbage	104,723	84,226	20,497	213	---	20,710	---	---	---	---	---	---	---	---
Recycling	65,397	87,678	(22,281)	---	---	(22,281)	---	---	---	---	---	---	---	---
Sewer	367,664	314,012	53,652	52,282	---	105,934	---	---	---	(149,799)	241,485	---	---	---
Storm Water	20,738	17,420	3,318	2,665	---	5,983	---	---	---	---	---	---	---	---
Water	270,043	330,881	(60,838)	4,572	---	(56,266)	---	---	---	33,342	---	---	---	---
Total	**908,035**	**854,168**	**53,867**	**60,795**	**---**	**114,662**	**---**	**---**	**---**	**(68,191)**	**250,073**	**---**	**---**	**---**
Tower														
Sewer	75,907	75,518	389	---	4,165	(3,776)	---	---	---	---	---	---	4,165	12,000
Water	115,919	122,909	(6,990)	---	---	(6,990)	---	---	---	---	---	---	---	---
Total	**191,826**	**198,427**	**(6,601)**	**---**	**4,165**	**(10,766)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,165**	**12,000**
Tracy														
Aquatic Center Operations [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Deputy Registrar	1,017,378	1,015,614	1,764	447	---	2,211	---	---	---	---	5,332	---	---	---
Eastview Apartments	57,057	46,249	10,808	2,427	5,069	8,166	---	---	---	9,297	---	---	5,068	20,759
Fifth Street Apartments	53,000	53,597	(597)	3,022	19,252	(16,827)	---	---	---	---	---	---	19,252	15,000
Liquor	865,497	874,440	(8,943)	13,135	433	3,759	---	---	---	10,000	2,426	---	149	---
O'Brien Court	149,459	53,714	95,745	3,862	5,400	94,207	---	---	---	---	55,498	---	5,400	135,000
Orchard Lane Townhomes	74,299	76,162	(1,863)	60,998	79,155	(20,020)	---	51,646	---	---	---	---	78,880	25,000
Refuse Collection	140,731	129,752	10,979	232	---	11,211	---	---	---	4,000	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	411,796	133,849	277,947	11,890	32,049	257,788	---	---	---	165,000	66,291	---	32,049	112,991
Tracy Medical Center	116,194	137,475	(21,281)	79,063	208	57,574	---	---	---	---	125,693	---	208	12,918
Utility Surcharge	46,852	24,202	22,650	1,038	---	23,688	---	---	---	---	---	---	---	---
Water	431,187	415,352	15,835	32,707	28,382	20,160	---	---	---	---	216,473	---	28,382	67,800
Total	**3,363,450**	**2,960,406**	**403,044**	**208,821**	**169,948**	**441,917**	**---**	**51,646**	**---**	**188,297**	**471,713**	**---**	**169,388**	**389,468**
Trimont														
Sewer	194,090	208,242	(14,152)	28,204	11,662	2,390	25,425	---	---	---	---	---	11,662	103,000
Trimont Health Care Center	2,151,971	2,208,056	(56,085)	5,113	952	(51,924)	---	---	---	---	114,865	---	952	2,184
Water	115,559	145,814	(30,255)	1,016	---	(29,239)	---	---	---	---	---	---	---	---
Water Project 2000	18,372	50,404	(32,032)	428	---	(31,604)	---	---	---	---	---	---	---	---
Total	**2,479,992**	**2,612,516**	**(132,524)**	**34,761**	**12,614**	**(110,377)**	**25,425**	**---**	**---**	**---**	**114,865**	**---**	**12,614**	**105,184**
Trommald														
Trommald Water	10,908	3,262	7,646	---	---	7,646	---	---	---	---	---	---	---	---
Total	**10,908**	**3,262**	**7,646**	**---**	**---**	**7,646**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Trosky														
Garbage	6,333	5,188	1,145	---	---	1,145	---	---	---	---	---	---	---	---
Water	16,366	5,943	10,423	---	8,875	1,548	---	---	---	---	---	---	1,875	7,000
Total	**22,699**	**11,131**	**11,568**	**---**	**8,875**	**2,693**	**---**	**---**	**---**	**---**	**---**	**---**	**1,875**	**7,000**
Truman														
Electric	1,989,954	1,889,329	100,625	10,830	109,868	1,587	---	---	---	---	64,563	---	102,016	105,290
Sewer	137,524	236,104	(98,580)	36,000	12,040	(74,620)	---	---	---	(36,000)	9,839	---	11,447	15,000
Storm Sewer	25,072	14,066	11,006	28	4,985	6,049	---	---	---	(28)	---	---	4,985	18,271
Water	130,782	173,549	(42,767)	18,514	9,351	(33,604)	---	---	---	---	154,822	---	8,868	9,710
Total	**2,283,332**	**2,313,048**	**(29,716)**	**65,372**	**136,244**	**(100,588)**	**---**	**---**	**---**	**(36,028)**	**229,224**	**---**	**127,316**	**148,271**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Twin Lakes														
Sewer	11,588	9,980	1,608	---	---	1,608	---	---	---	---	---	---	---	---
Water	15,238	15,831	(593)	---	---	(593)	---	---	---	---	---	---	---	---
Total	**26,826**	**25,811**	**1,015**	**---**	**---**	**1,015**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Twin Valley														
Liquor	549,861	511,795	38,066	2,654	---	40,720	---	---	---	(414)	---	---	---	---
Sanitation	69,809	58,066	11,743	---	---	11,743	---	---	---	---	---	---	---	9,691
Sewer	99,605	136,110	(36,505)	53,920	31,936	(14,521)	---	---	---	(54,829)	13,498	29,409	31,936	39,881
Storm Utility	26,735	12,489	14,246	---	3,194	11,052	---	---	---	---	---	---	3,194	12,225
Water	165,820	203,841	(38,021)	73,704	46,998	(11,315)	---	---	---	(8,587)	13,939	54,616	46,998	26,894
Total	**911,830**	**922,301**	**(10,471)**	**130,278**	**82,128**	**37,679**	**---**	**---**	**---**	**(63,830)**	**27,437**	**84,025**	**82,128**	**88,691**
Two Harbors														
Electric	3,160,079	3,175,524	(15,445)	57,734	22	42,267	---	---	---	137,242	108,683	---	22	---
Gas	2,519,274	2,648,362	(129,088)	24,048	16	(105,056)	---	---	---	315,362	---	---	16	---
Liquor	1,892,222	1,780,868	111,354	4,360	---	115,714	---	---	---	11,700	---	---	---	---
Sewer	986,498	1,189,001	(202,503)	30,552	6,268	(178,219)	---	---	919,448	---	226,343	---	6,193	132,277
Storm Water Utility	84,716	63,720	20,996	---	2,834	18,162	---	---	---	---	---	154,130	2,834	29,148
Water	822,592	790,602	31,990	14,595	104,893	(58,308)	---	---	---	(196,970)	177,100	319,367	104,781	275,287
Total	**9,465,381**	**9,648,077**	**(182,696)**	**131,289**	**114,033**	**(165,440)**	**---**	**---**	**919,448**	**267,334**	**512,126**	**473,497**	**113,846**	**436,712**
Tyler														
Electric	1,377,318	981,101	396,217	16,232	---	412,449	---	---	---	---	165,453	---	---	---
Garbage	156,922	161,810	(4,888)	175	---	(4,713)	---	---	---	---	28,196	---	---	---
Natural Gas	565,942	449,895	116,047	2,689	38,794	79,942	---	---	---	---	28,196	---	35,853	60,000
Sewer	67,322	86,281	(18,959)	175	15,201	(33,985)	---	---	---	---	28,196	---	15,201	83,230

*Failed to meet reporting deadline.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	348,288	325,670	22,618	2,386	49,972	(24,968)	---	---	---	---	215,122	179,470	49,972	174,670
Total	**2,515,792**	**2,004,757**	**511,035**	**21,657**	**103,967**	**428,725**	**---**	**---**	**---**	**---**	**465,163**	**179,470**	**101,026**	**317,900**
Ulen														
Economic Development Authority	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage	30,300	34,811	(4,511)	7,373	---	2,862	---	---	---	---	---	---	---	---
Liquor	382,242	345,855	36,387	561	---	36,948	---	---	---	---	87,171	---	---	---
Nursing Home	3,097,931	2,933,073	164,858	27,819	---	192,677	---	---	---	---	154,720	---	---	---
Sewer	99,172	83,130	16,042	5,469	22,124	(613)	4,900	---	---	---	---	---	22,124	60,613
Water	102,269	152,583	(50,314)	5,488	55,125	(99,951)	4,902	---	---	---	---	---	55,125	18,000
Total	**3,711,914**	**3,549,452**	**162,462**	**46,710**	**77,249**	**131,923**	**9,802**	**---**	**---**	**---**	**241,891**	**---**	**77,249**	**78,613**
Underwood														
Liquor	467,568	438,977	28,591	994	---	29,585	---	---	---	10,000	---	---	---	---
Sewer	87,408	90,284	(2,876)	677	29,877	(32,076)	---	---	---	---	---	---	29,877	21,000
Water	102,439	106,269	(3,830)	630	15,962	(19,162)	---	---	---	---	---	---	15,962	36,000
Total	**657,415**	**635,530**	**21,885**	**2,301**	**45,839**	**(21,653)**	**---**	**---**	**---**	**10,000**	**---**	**---**	**45,839**	**57,000**
Upsala														
Sewer	43,042	27,158	15,884	4,109	5,253	14,740	---	---	---	---	10,153	---	5,253	18,344
Water	80,059	92,280	(12,221)	3,430	19,672	(28,463)	---	---	---	---	3,558	---	19,672	37,625
Total	**123,101**	**119,438**	**3,663**	**7,539**	**24,925**	**(13,723)**	**---**	**---**	**---**	**---**	**13,711**	**---**	**24,925**	**55,969**
Urbank														
Sewer [0]	18,941	12,194	6,747	---	6,021	726	---	---	---	(3,820)	---	---	4,084	1,000
Total	**18,941**	**12,194**	**6,747**	**---**	**6,021**	**726**	**---**	**---**	**---**	**(3,820)**	**---**	**---**	**4,084**	**1,000**

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**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Utica														
Water and Sewer	38,240	43,741	(5,501)	2,017	1,822	(5,306)	---	---	---	---	---	---	1,822	9,000
Total	**38,240**	**43,741**	**(5,501)**	**2,017**	**1,822**	**(5,306)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,822**	**9,000**
Vadnais Heights														
Sewer Utility	1,616,489	1,335,613	280,876	(241,425)	---	39,451	---	---	---	470,000	31,665	---	---	---
Surface Water Management	414,786	274,580	140,206	(59,027)	---	81,179	---	---	---	100,000	21,465	---	---	---
Water Utility	1,249,829	1,015,500	234,329	(99,123)	---	135,206	---	---	---	105,000	85,392	---	---	---
Total	**3,281,104**	**2,625,693**	**655,411**	**(399,575)**	**---**	**255,836**	**---**	**---**	**---**	**675,000**	**138,522**	**---**	**---**	**---**
Vergas														
Liquor	468,770	460,286	8,484	3,526	3,480	8,530	---	---	---	25,000	46,698	---	3,480	24,000
Sewer	69,358	67,658	1,700	2,841	8,832	(4,291)	---	---	---	---	---	---	8,832	18,000
Water	75,905	87,145	(11,240)	4,338	5,888	(12,790)	---	---	---	---	---	---	5,888	12,000
Total	**614,033**	**615,089**	**(1,056)**	**10,705**	**18,200**	**(8,551)**	**---**	**---**	**---**	**25,000**	**46,698**	**---**	**18,200**	**54,000**
Vermillion														
Sewer	107,774	96,805	10,969	30,779	8,423	33,325	28,519	---	---	---	7,596	---	8,423	60,000
Water	42,024	48,959	(6,935)	846	---	(6,089)	---	---	---	---	---	---	---	---
Total	**149,798**	**145,764**	**4,034**	**31,625**	**8,423**	**27,236**	**28,519**	**---**	**---**	**---**	**7,596**	**---**	**8,423**	**60,000**
Verndale														
Liquor	255,346	246,178	9,168	859	---	10,027	---	---	---	---	---	---	---	---
Sewer	87,880	88,815	(935)	11,701	7,551	3,215	---	---	4,883	---	16,867	---	7,551	42,616
Water	78,076	76,092	1,984	9,075	---	11,059	---	---	6,025	---	10,088	---	---	18,221
Total	**421,302**	**411,085**	**10,217**	**21,635**	**7,551**	**24,301**	**---**	**---**	**10,908**	**---**	**26,955**	**---**	**7,551**	**60,837**
Vernon Center														
Sanitation	27,419	26,721	698	---	---	698	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	84,815	61,959	22,856	711	---	23,567	---	---	---	(14,738)	48,270	---	---	---
Water	75,690	39,544	36,146	2,078	---	38,224	---	---	---	33,952	---	---	---	---
Total	**187,924**	**128,224**	**59,700**	**2,789**	**---**	**62,489**	**---**	**---**	**---**	**19,214**	**48,270**	**---**	**---**	**---**
Vesta														
Garbage	15,306	14,220	1,086	---	---	1,086	---	---	---	---	---	---	---	---
Liquor	230,972	244,549	(13,577)	---	---	(13,577)	---	---	---	---	600	---	---	---
Wastewater	46,093	28,900	17,193	180	---	17,373	---	---	---	10,739	14,603	---	---	---
Water	86,003	68,295	17,708	---	25,581	(7,873)	---	---	---	---	45,010	---	25,581	---
Total	**378,374**	**355,964**	**22,410**	**180**	**25,581**	**(2,991)**	**---**	**---**	**---**	**10,739**	**60,213**	**---**	**25,581**	**---**
Victoria														
Sewer	771,255	841,498	(70,243)	2,114	---	(68,129)	---	---	---	---	1,195,705	---	---	---
Storm Sewer	137,546	181,398	(43,852)	(429)	---	(44,281)	---	---	---	---	---	---	---	---
Water	1,256,147	973,660	282,487	837	214,408	68,916	---	---	---	---	224,092	---	214,408	590,000
Total	**2,164,948**	**1,996,556**	**168,392**	**2,522**	**214,408**	**(43,494)**	**---**	**---**	**---**	**---**	**1,419,797**	**---**	**214,408**	**590,000**
Viking														
Garbage	7,580	7,267	313	---	---	313	---	---	---	---	---	---	---	---
Sanitary Sewer	34,050	62,131	(28,081)	27,000	15,980	(17,061)	---	27,000	---	(8,300)	59,765	59,765	15,980	5,000
Water	8,446	3,640	4,806	---	---	4,806	---	---	---	---	---	---	---	---
Total	**50,076**	**73,038**	**(22,962)**	**27,000**	**15,980**	**(11,942)**	**---**	**27,000**	**---**	**(8,300)**	**59,765**	**59,765**	**15,980**	**5,000**
Villard														
Economic Development Authority	59,948	29,006	30,942	67	9,235	21,774	---	---	---	---	---	---	9,235	---
Sewer	94,908	107,906	(12,998)	---	39,354	(52,352)	---	---	---	---	---	---	39,354	12,000
Total	**154,856**	**136,912**	**17,944**	**67**	**48,589**	**(30,578)**	**---**	**---**	**---**	**---**	**---**	**---**	**48,589**	**12,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Virginia														
Clinic Facility Capital Lease	1,348,778	399,692	949,086	69,985	844,380	174,691	---	---	---	---	---	---	844,380	552,920
Electric	13,400,632	12,320,630	1,080,002	223,131	629,548	673,585	---	---	---	---	1,347,798	---	14,981	643,269
Gas	3,041,045	2,655,080	385,965	81	35,259	350,787	---	---	---	---	41,190	---	18	5,221
Golf Course	931,920	1,040,818	(108,898)	10,863	1,091	(99,126)	---	---	---	(375,000)	83,306	---	1,091	90,074
Hospital	1,310,001	1,880,061	(570,060)	575	11,923,298	(12,492,783)	---	---	---	---	---	---	254,100	675,000
Sewer	1,798,068	1,604,417	193,651	42,555	202,068	34,138	---	---	1,406,075	---	3,756,378	3,395,116	202,068	757,000
Solid Waste Disposal	1,380,219	1,277,475	102,744	160	---	102,904	---	---	---	375,000	---	---	---	---
Steam	4,972,828	5,818,182	(845,354)	189	153,273	(998,438)	---	---	---	---	16,148	---	1,995	259,616
Washington Manor	613,346	435,153	178,193	464	66,132	112,525	---	---	---	---	---	---	66,132	3,355,000
Water	1,555,476	1,434,093	121,383	40,758	135,363	26,778	---	---	10,000	---	112,376	---	76,915	346,000
Total	**30,352,313**	**28,865,601**	**1,486,712**	**388,761**	**13,990,412**	**(12,114,939)**	**---**	**---**	**1,416,075**	**---**	**5,357,196**	**3,395,116**	**1,461,680**	**6,684,100**
Wabasha														
Sewer	760,262	576,166	184,096	122	80,114	104,104	---	---	---	25,000	---	468,720	70,324	833,920
Water	249,883	174,988	74,895	9,124	20,276	63,743	---	---	---	25,000	---	182,280	16,476	198,549
Total	**1,010,145**	**751,154**	**258,991**	**9,246**	**100,390**	**167,847**	**---**	**---**	**---**	**50,000**	**---**	**651,000**	**86,800**	**1,032,469**
Wabasso														
Garbage	30,859	32,931	(2,072)	---	---	(2,072)	---	---	---	---	---	---	---	---
Sewer	137,912	72,496	65,416	2,372	6,431	61,357	---	---	---	33,500	---	---	6,431	3,093
Water	159,960	181,492	(21,532)	40,510	55,946	(36,968)	---	---	---	12,500	1,504	---	55,946	26,907
Total	**328,731**	**286,919**	**41,812**	**42,882**	**62,377**	**22,317**	**---**	**---**	**---**	**46,000**	**1,504**	**---**	**62,377**	**30,000**
Waconia														
Ice Arena	285,945	611,700	(325,755)	50,150	171,562	(447,167)	---	---	---	(659,000)	---	---	171,562	288,283
Sewer	1,674,242	1,915,006	(240,764)	21,321	354,932	(574,375)	---	---	---	81,700	159,138	3,599,506	302,034	255,000

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Water	438,125	661,432	(223,307)	9,119	215	(214,403)	---	---	---	56,700	533,734	---	---	---
Street Light Utility	226,429	257,818	(31,389)	2,574	215	(29,030)	---	---	---	---	---	---	---	---
Water	1,302,626	1,488,622	(185,996)	102,094	655,469	(739,371)	---	---	---	81,700	178,564	6,620,314	574,482	375,000
Total	**3,927,367**	**4,934,578**	**(1,007,211)**	**185,258**	**1,182,393**	**(2,004,346)**	**---**	**---**	**---**	**(438,900)**	**871,436**	**10,219,820**	**1,048,078**	**918,283**
Wadena														
Electric	5,380,512	4,777,042	603,470	(27,029)	---	576,441	---	---	---	(63,976)	540,782	---	---	---
Golf	345,457	408,830	(63,373)	---	---	(63,373)	---	---	---	(77,232)	19,719	---	---	---
Liquor	1,866,905	1,711,625	155,280	16	---	155,296	---	---	---	327,232	16,435	---	---	---
Sewer	667,279	544,210	123,069	224,350	43,381	304,038	---	---	---	---	487,949	263,089	43,381	186,000
Water	502,822	410,307	92,515	793	38,819	54,489	---	---	---	---	56,755	---	38,819	133,000
Total	**8,762,975**	**7,852,014**	**910,961**	**198,130**	**82,200**	**1,026,891**	**---**	**---**	**---**	**186,024**	**1,121,640**	**263,089**	**82,200**	**319,000**
Wahkon														
Sewer [0]	185,779	93,311	92,468	35,066	---	127,534	---	---	---	293,031	---	---	---	---
Total	**185,779**	**93,311**	**92,468**	**35,066**	**---**	**127,534**	**---**	**---**	**---**	**293,031**	**---**	**---**	**---**	**---**
Waite Park														
Sewer	1,126,797	1,321,547	(194,750)	412	---	(194,338)	---	---	---	---	---	---	---	---
Storm Water	900	45,623	(44,723)	---	---	(44,723)	---	---	---	(45,305)	---	---	---	---
Water	1,454,554	1,043,474	411,080	9,557	294,608	126,029	---	---	---	---	5,754	4,274,874	294,608	4,780,000
Total	**2,582,251**	**2,410,644**	**171,607**	**9,969**	**294,608**	**(113,032)**	**---**	**---**	**---**	**(45,305)**	**5,754**	**4,274,874**	**294,608**	**4,780,000**
Waldorf														
Liquor	204,350	229,773	(25,423)	4,119	---	(21,304)	---	---	---	---	---	---	---	---
Water and Sewer	79,793	45,499	34,294	1,357	5,241	30,410	---	---	---	---	---	---	1,949	5,241
Total	**284,143**	**275,272**	**8,871**	**5,476**	**5,241**	**9,106**	**---**	**---**	**---**	**---**	**---**	**---**	**1,949**	**5,241**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Walker														
Liquor	935,308	840,307	95,001	322	---	95,323	---	---	---	246,000	4,141	---	---	---
Sewer	292,836	264,605	28,231	538	12,976	15,793	---	---	---	(136,812)	33,983	---	12,976	127,508
Storm Water	10,558	15,620	(5,062)	5,780	---	718	---	---	---	---	---	---	---	---
Water	296,842	187,591	109,251	1,201	13,710	96,742	---	---	---	---	---	---	13,710	103,020
Total	**1,535,544**	**1,308,123**	**227,421**	**7,841**	**26,686**	**208,576**	**---**	**---**	**---**	**109,188**	**38,124**	**---**	**26,686**	**230,528**
Walnut Grove														
Garbage	35,818	31,533	4,285	13	---	4,298	---	---	---	---	---	---	---	---
Liquor	470,414	480,038	(9,624)	1,046	6,009	(14,587)	---	---	---	3,000	57,676	---	---	---
Senior Housing	662,483	581,418	81,065	124	95,052	(13,863)	---	---	---	---	1,003	---	95,052	100,000
Sewer	102,343	129,890	(27,547)	908	10,122	(36,761)	---	---	---	---	43,191	---	10,122	18,700
Storm Water	62,390	39,705	22,685	210	23,464	(569)	---	---	---	---	---	---	23,464	43,350
Water	102,564	109,590	(7,026)	1,260	12,422	(18,188)	---	---	---	---	---	---	12,422	22,950
Total	**1,436,012**	**1,372,174**	**63,838**	**3,561**	**147,069**	**(79,670)**	**---**	**---**	**---**	**3,000**	**101,870**	**---**	**141,060**	**185,000**
Walters														
Sewer	19,522	11,517	8,005	12,114	10,523	9,596	---	---	---	---	---	---	---	10,523
Water	9,606	6,861	2,745	780	1,503	2,022	---	---	---	---	---	---	---	7,032
Total	**29,128**	**18,378**	**10,750**	**12,894**	**12,026**	**11,618**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**17,555**
Waltham														
Water and Sewer [0][3]	44,032	37,491	6,541	12	---	6,553	---	---	---	8,600	---	---	---	---
Total	**44,032**	**37,491**	**6,541**	**12**	**---**	**6,553**	**---**	**---**	**---**	**8,600**	**---**	**---**	**---**	**---**
Wanamingo														
Medical Center	50,813	30,394	20,419	8,613	23,093	5,939	8,613	---	---	---	---	---	23,093	18,000
Sanitation	56,148	52,672	3,476	---	---	3,476	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Wastewater	250,058	198,822	51,236	213	---	51,449	---	---	---	---	---	---	---	---
Water	262,650	174,448	88,202	750	24,145	64,807	---	---	---	---	---	---	24,145	111,000
Total	**619,669**	**456,336**	**163,333**	**9,576**	**47,238**	**125,671**	**8,613**	**---**	**---**	**---**	**---**	**---**	**47,238**	**129,000**
Wanda														
Garbage	5,458	5,688	(230)	---	---	(230)	---	---	---	(300)	---	---	---	---
Sewer	9,957	10,480	(523)	---	---	(523)	---	---	---	(1,000)	---	---	---	---
Water	6,429	10,504	(4,075)	5,000	8,199	(7,274)	---	---	---	(8,000)	8,199	---	---	---
Total	**21,844**	**26,672**	**(4,828)**	**5,000**	**8,199**	**(8,027)**	**---**	**---**	**---**	**(9,300)**	**8,199**	**---**	**---**	**---**
Warba														
Water and Sewer Fund [0]	25,700	157,336	(131,636)	81,535	---	(50,101)	4,401	---	---	---	---	---	---	---
Total	**25,700**	**157,336**	**(131,636)**	**81,535**	**---**	**(50,101)**	**4,401**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Warren														
Electric	1,922,864	2,070,550	(147,686)	20,443	486	(127,729)	---	---	---	---	40,093	---	486	---
Garbage	247,740	243,073	4,667	2,437	---	7,104	---	---	---	3,540	---	---	---	---
Gas Distribution	816,034	632,784	183,250	1,580	---	184,830	---	---	---	19,012	25,649	---	---	---
Housing	6,528	6,012	516	---	---	516	---	---	---	---	---	---	---	---
Mosquito Control	24,865	27,887	(3,022)	---	---	(3,022)	---	---	---	---	---	---	---	---
Sewer	235,718	261,857	(26,139)	12,003	11,370	(25,506)	---	---	---	82,137	42,856	---	11,370	54,876
Warren Economic Development Authority [29]	192,357	236,446	(44,089)	8,513	61,057	(96,633)	8,513	---	---	(68,798)	---	3,000,000	61,057	20,901
Water	314,909	294,596	20,313	70,348	16,582	74,079	---	---	---	(175,107)	541,026	415,837	16,582	34,782
Total	**3,761,015**	**3,773,205**	**(12,190)**	**115,324**	**89,495**	**13,639**	**8,513**	**---**	**---**	**(139,216)**	**649,624**	**3,415,837**	**89,495**	**110,559**
Warroad														
Electric Utility	4,422,445	3,942,252	480,193	---	---	480,193	---	---	---	270,000	7,321	---	---	---
Liquor	1,374,522	1,191,111	183,411	---	---	183,411	---	---	---	85,000	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Wastewater Utility	402,941	316,090	86,851	2,711	24,921	64,641	---	---	---	(115,000)	219,881	---	24,921	50,000
Water Utility	278,262	269,539	8,723	9,905	---	18,628	---	---	---	---	67,736	---	---	---
Total	**6,478,170**	**5,718,992**	**759,178**	**12,616**	**24,921**	**746,873**	**---**	**---**	**---**	**240,000**	**294,938**	**---**	**24,921**	**50,000**
Waseca														
Electric	6,859,915	6,245,210	614,705	20,198	37,944	596,959	---	---	---	438,000	701,368	---	394	---
Sanitary Sewer	1,994,120	2,151,325	(157,205)	41,581	279,495	(395,119)	---	---	---	(29,688)	197,225	---	277,643	644,000
Water	1,051,184	952,838	98,346	10,413	15,493	93,266	---	---	---	83,250	171,353	---	9,899	150,000
Total	**9,905,219**	**9,349,373**	**555,846**	**72,192**	**332,932**	**295,106**	**---**	**---**	**---**	**491,562**	**1,069,946**	**---**	**287,936**	**794,000**
Watertown														
Sewer	691,249	541,535	149,714	107,087	75,898	180,903	---	---	---	6,500	---	---	75,898	355,605
Storm Water	54,775	32,576	22,199	245	---	22,444	---	---	---	---	---	---	---	---
Water	743,462	448,577	294,885	29,452	51,103	273,234	---	---	---	4,000	---	---	51,103	260,911
Total	**1,489,486**	**1,022,688**	**466,798**	**136,784**	**127,001**	**476,581**	**---**	**---**	**---**	**10,500**	**---**	**---**	**127,001**	**616,516**
Waterville														
Hilltop Terrace Apartments	119,440	74,755	44,685	898	10,923	34,660	---	---	---	---	---	---	10,923	110,000
Refuse	60,698	64,061	(3,363)	7	---	(3,356)	---	---	---	---	---	---	---	---
Sewer Utility	172,651	240,654	(68,003)	1,502	9,898	(76,399)	---	---	---	---	---	---	9,898	45,000
Water Utility	341,771	301,868	39,903	320,702	137,663	222,942	---	271,621	---	---	---	2,629,381	137,663	2,830,000
Total	**694,560**	**681,338**	**13,222**	**323,109**	**158,484**	**177,847**	**---**	**271,621**	**---**	**---**	**---**	**2,629,381**	**158,484**	**2,985,000**
Watkins														
Sewer	198,488	69,422	129,066	8,576	15,405	122,237	---	---	---	---	7,697	---	15,405	86,000
Water	190,942	62,224	128,718	526	18,155	111,089	---	---	---	---	---	---	18,155	67,500
Total	**389,430**	**131,646**	**257,784**	**9,102**	**33,560**	**233,326**	**---**	**---**	**---**	**---**	**7,697**	**---**	**33,560**	**153,500**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Watson														
Cable	1,314	780	534	---	---	534	---	---	---	---	---	---	---	---
Sewer	57,432	121,585	(64,153)	99,673	29,750	5,770	---	91,195	---	2,398	121,571	---	29,750	7,000
Water	52,509	81,376	(28,867)	2,016	19,665	(46,516)	---	1,694	---	(2,398)	---	---	19,665	14,000
Total	**111,255**	**203,741**	**(92,486)**	**101,689**	**49,415**	**(40,212)**	**---**	**92,889**	**---**	**---**	**121,571**	**---**	**49,415**	**21,000**
Waubun														
Sewer	27,673	23,944	3,729	38	1,545	2,222	---	---	---	2,354	6,686	---	1,545	10,000
Water	56,322	52,381	3,941	38	11,762	(7,783)	---	---	---	(2,766)	97,123	102,300	11,762	15,000
Total	**83,995**	**76,325**	**7,670**	**76**	**13,307**	**(5,561)**	**---**	**---**	**---**	**(412)**	**103,809**	**102,300**	**13,307**	**25,000**
Waverly														
Liquor	854,445	872,559	(18,114)	---	3,752	(21,866)	---	---	---	---	8,097	---	3,752	26,052
Refuse and Recycling	91,818	87,848	3,970	10	---	3,980	---	---	---	---	---	---	---	---
Sewer	469,188	440,282	28,906	27,304	78,664	(22,454)	26,337	---	---	---	---	---	78,664	129,650
Storm Sewer	28,995	46,776	(17,781)	---	5,625	(23,406)	---	---	---	---	---	---	5,625	17,250
Water	318,656	212,702	105,954	26,115	60,808	71,261	10,534	---	---	---	61,078	29,305	60,808	152,159
Total	**1,763,102**	**1,660,167**	**102,935**	**53,429**	**148,849**	**7,515**	**36,871**	**---**	**---**	**---**	**69,175**	**29,305**	**148,849**	**325,111**
Wayzata														
Licensing	399,257	255,563	143,694	2,775	---	146,469	---	---	---	180,214	---	---	---	---
Liquor	5,313,196	4,674,455	638,741	19,373	160,655	497,459	---	---	---	30,000	22,920	---	145,996	100,000
Sewer	943,819	833,778	110,041	164	16,846	93,359	---	---	---	54,750	68,532	---	13,278	---
Solid Waste	311,433	319,274	(7,841)	10,456	---	2,615	---	---	---	---	---	---	---	---
Storm Water	276,006	135,916	140,090	59	---	140,149	---	---	---	13,000	35,325	---	---	---
Water	648,312	638,385	9,927	76,474	136,786	(50,385)	---	---	---	54,750	292,848	---	133,218	180,000
Total	**7,892,023**	**6,857,371**	**1,034,652**	**109,301**	**314,287**	**829,666**	**---**	**---**	**---**	**332,714**	**419,625**	**---**	**292,492**	**280,000**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Welcome														
Sewer	143,755	117,408	26,347	98,026	14,285	110,088	97,807	---	---	---	---	---	14,285	39,558
Water	134,483	85,534	48,949	557	13,655	35,851	---	---	---	---	---	---	13,655	49,360
Total	**278,238**	**202,942**	**75,296**	**98,583**	**27,940**	**145,939**	**97,807**	**---**	**---**	**---**	**---**	**---**	**27,940**	**88,918**
Wells														
Broadway Apartments	114,520	179,200	(64,680)	145,570	12,368	68,522	---	---	---	---	8,209	---	12,368	50,000
Electric Utility	2,684,613	2,566,382	118,231	7,738	---	125,969	---	---	1,870	99,996	122,037	---	---	---
Liquor	799,314	835,104	(35,790)	9,018	---	(26,772)	---	---	464	---	1,215	---	---	---
Park Place Apartments	33,043	17,290	15,753	18,225	8,685	25,293	---	---	---	---	22,850	---	8,685	9,589
Recycling	29,886	51,459	(21,573)	256	---	(21,317)	---	---	---	---	---	---	---	---
Sewer Utility	336,308	372,452	(36,144)	10,245	212,636	(238,535)	---	---	---	---	735,044	691,770	71,092	79,000
Water Utility	300,348	289,851	10,497	868	22,144	(10,779)	---	---	---	---	443,422	378,230	21,009	30,000
Total	**4,298,032**	**4,311,738**	**(13,706)**	**191,920**	**255,833**	**(77,619)**	**---**	**---**	**2,334**	**99,996**	**1,332,777**	**1,070,000**	**113,154**	**168,589**
Wendell														
Sewer	16,411	26,046	(9,635)	---	---	(9,635)	---	---	---	---	---	---	---	---
Water	12,570	42,052	(29,482)	702,500	---	673,018	---	701,634	---	---	1,096,202	535,000	---	---
Total	**28,981**	**68,098**	**(39,117)**	**702,500**	**---**	**663,383**	**---**	**701,634**	**---**	**---**	**1,096,202**	**535,000**	**---**	**---**
West Concord														
Liquor	357,776	365,284	(7,508)	4,124	---	(3,384)	---	---	---	---	---	---	---	---
Sewer	210,328	230,175	(19,847)	157,361	17,817	119,697	154,326	---	2,948	---	---	---	17,817	131,734
Storm Sewer	25,580	9,029	16,551	239	---	16,790	---	---	---	---	---	---	---	---
Township Access Fee	455	---	455	---	---	455	---	---	---	---	---	---	---	---
Water	83,388	111,005	(27,617)	28,912	33,405	(32,110)	28,520	---	---	---	---	---	15,689	34,000
Total	**677,527**	**715,493**	**(37,966)**	**190,636**	**51,222**	**101,448**	**182,846**	**---**	**2,948**	**---**	**---**	**---**	**33,506**	**165,734**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
West Saint Paul														
Arena	201,974	255,413	(53,439)	2,919	---	(50,520)	---	---	---	---	---	---	---	---
Golf Course	142,388	154,904	(12,516)	4,333	15,810	(23,993)	4,350	---	---	(68,300)	22,979	---	15,810	40,000
Pool	5,642	89,555	(83,913)	36,895	---	(47,018)	37,170	---	---	---	---	---	---	---
Regional Athletic Center	763,827	487,744	276,083	45,270	114,582	206,771	61,277	---	---	---	1,292,327	---	114,582	---
Sanitary Sewer	2,998,953	2,170,321	828,632	8,237	81,180	755,689	---	---	---	380,111	---	---	81,180	250,000
Storm Sewer	405,423	210,550	194,873	(11,439)	---	183,434	---	---	---	205,902	---	---	---	---
Total	**4,518,207**	**3,368,487**	**1,149,720**	**86,215**	**211,572**	**1,024,363**	**102,797**	**---**	**---**	**517,713**	**1,315,306**	**---**	**211,572**	**290,000**
Westbrook														
Ambulance	76,448	89,135	(12,687)	5,542	---	(7,145)	---	---	---	---	4,871	---	---	---
Cable T.V.	109,170	96,539	12,631	237	---	12,868	---	---	---	---	---	---	---	---
Electric Utility	804,433	854,775	(50,342)	90,191	6,500	33,349	---	---	7,581	27,000	118,635	---	---	---
Natural Gas	438,408	321,727	116,681	---	---	116,681	---	---	---	---	---	---	---	---
Sewer Utility	12,134	8,960	3,174	---	---	3,174	---	---	---	---	---	---	---	---
Sewer and Lagoon	97,869	76,254	21,615	6,924	---	28,539	---	---	---	20,000	16,109	---	---	---
Water Utility	149,112	149,535	(423)	4,800	---	4,377	---	---	---	---	---	---	---	---
Total	**1,687,574**	**1,596,925**	**90,649**	**107,694**	**6,500**	**191,843**	**---**	**---**	**7,581**	**47,000**	**139,615**	**---**	**---**	**---**
Whalan														
Electric and Garbage [0]	51,131	41,942	9,189	555	---	9,744	---	---	---	---	---	---	---	---
Total	**51,131**	**41,942**	**9,189**	**555**	**---**	**9,744**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Wheaton														
Garbage	172,079	146,627	25,452	---	---	25,452	---	---	---	---	---	---	---	---
Sewer	347,617	358,588	(10,971)	11,698	61,726	(60,999)	---	9,546	---	---	244,127	244,127	61,726	267,360

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	223,830	140,558	83,272	---	26,556	56,716	---	---	---	---	---	---	26,556	72,000
Total	**743,526**	**645,773**	**97,753**	**11,698**	**88,282**	**21,169**	**---**	**9,546**	**---**	**---**	**244,127**	**244,127**	**88,282**	**339,360**
White Bear Lake														
Ambulance	1,289,760	1,154,395	135,365	5,500	---	140,865	---	---	---	157,000	31,172	---	---	---
License Bureau	898,184	529,844	368,340	5,018	---	373,358	---	---	---	392,800	---	---	---	---
Pioneer Manor	366,823	240,885	125,938	3,518	---	129,456	---	---	---	160,000	---	---	---	---
Refuse	1,270,906	1,321,519	(50,613)	78,926	---	28,313	---	---	---	66,500	---	---	---	---
Sewer	2,355,493	2,413,059	(57,566)	---	---	(57,566)	---	---	---	84,000	9,290	---	---	---
Water	1,125,484	1,247,256	(121,772)	301	---	(121,471)	---	---	---	100,000	---	---	---	---
Total	**7,306,650**	**6,906,958**	**399,692**	**93,263**	**---**	**492,955**	**---**	**---**	**---**	**960,300**	**40,462**	**---**	**---**	**---**
Wilder														
Water	13,581	3,297	10,284	---	2,340	7,944	---	---	---	---	---	---	2,340	4,000
Total	**13,581**	**3,297**	**10,284**	**---**	**2,340**	**7,944**	**---**	**---**	**---**	**---**	**---**	**---**	**2,340**	**4,000**
Willernie														
Refuse	53,966	30,474	23,492	---	---	23,492	---	---	---	---	---	---	---	---
Sewer	46,112	43,285	2,827	---	---	2,827	---	---	---	---	---	---	---	---
Water	59,678	103,991	(44,313)	---	---	(44,313)	---	---	---	---	---	---	---	---
Total	**159,756**	**177,750**	**(17,994)**	**---**	**---**	**(17,994)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Williams														
Garbage	3,241	4,059	(818)	---	---	(818)	---	---	---	---	---	---	---	---
Liquor	283,107	285,176	(2,069)	---	---	(2,069)	---	---	---	---	6,875	---	---	---
Sewer	50,596	124,216	(73,620)	294,678	11,815	209,243	---	258,459	30,523	---	100,438	---	11,815	354,388
Total	**336,944**	**413,451**	**(76,507)**	**294,678**	**11,815**	**206,356**	**---**	**258,459**	**30,523**	**---**	**107,313**	**---**	**11,815**	**354,388**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Willmar														
Electric [29]	26,817,275	24,538,724	2,278,551	(277,078)	2,133,464	(131,991)	---	---	---	---	1,441,765	---	336,441	420,000
Heat [29]	961,897	887,178	74,719	(26,075)	59,867	(11,223)	---	---	---	---	---	---	---	---
Rice Memorial Hospital [29]	95,858,527	97,229,390	(1,370,863)	645,904	1,780,516	(2,505,475)	2,242,615	---	---	---	9,601,237	9,100,000	1,654,353	5,688,899
Waste Treatment Plant	7,345,812	4,437,552	2,908,260	(208,010)	2,299,829	400,421	---	683,205	80,000	(177,000)	4,072,782	1,451,040	2,296,829	2,463,940
Water [29]	2,095,747	1,795,383	300,364	(37,250)	157,510	105,604	---	---	---	---	---	---	17,820	135,000
Total	**133,079,258**	**128,888,227**	**4,191,031**	**97,491**	**6,431,186**	**(2,142,664)**	**2,242,615**	**683,205**	**80,000**	**(177,000)**	**15,115,784**	**10,551,040**	**4,305,443**	**8,707,839**
Willow River														
Sewer	65,103	172,658	(107,555)	225	20,194	(127,524)	655	---	---	---	---	---	---	---
Water	51,825	80,746	(28,921)	4,490	4,529	(28,960)	314	---	---	---	---	---	---	---
Total	**116,928**	**253,404**	**(136,476)**	**4,715**	**24,723**	**(156,484)**	**969**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Wilmont														
Liquor [21][22]	1,329	19,974	(18,645)	27,625	---	8,980	---	---	---	---	---	---	---	---
Refuse	32,766	28,267	4,499	83	---	4,582	---	---	---	---	---	---	---	---
Sewer	44,834	44,729	105	419	1,956	(1,432)	---	---	---	---	34,285	---	1,956	10,000
Water	66,839	83,034	(16,195)	286,565	8,239	262,131	---	286,348	---	---	347,539	---	8,239	22,000
Total	**145,768**	**176,004**	**(30,236)**	**314,692**	**10,195**	**274,261**	**---**	**286,348**	**---**	**---**	**381,824**	**---**	**10,195**	**32,000**
Windom														
Arena	138,359	340,352	(201,993)	193,081	---	(8,912)	---	---	---	(20,000)	19,357	---	---	---
Electric	5,813,867	5,417,401	396,466	36,354	---	432,820	---	---	---	175,000	530,588	---	---	---
Liquor	1,659,134	1,418,942	240,192	(544)	---	239,648	---	---	---	70,000	1,432	---	---	---
Multi-Purpose Center	61,776	300,228	(238,452)	225,976	---	(12,476)	---	---	---	---	9,964	---	---	---
River Bluff Townhomes	90,628	70,909	19,719	---	11,278	8,441	---	---	---	---	---	---	11,278	16,225
Sewer	1,233,527	1,067,792	165,735	136,279	155,649	146,365	---	---	---	100,412	1,002,734	902,894	155,649	406,532

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Telecom	2,656,719	2,411,776	244,943	5,168	365,390	(115,279)	---	---	---	---	221,003	---	365,390	220,000
Water	1,061,768	928,516	133,252	276,205	99,063	310,394	---	---	---	118,102	1,055,005	1,007,802	99,063	565,432
Total	**12,715,778**	**11,955,916**	**759,862**	**872,519**	**631,380**	**1,001,001**	**---**	**---**	**---**	**443,514**	**2,840,083**	**1,910,696**	**631,380**	**1,208,189**
Winger														
Sewer	17,021	13,960	3,061	---	---	3,061	---	---	---	---	---	---	---	---
Water	24,639	21,604	3,035	---	---	3,035	---	---	---	---	---	---	---	---
Total	**41,660**	**35,564**	**6,096**	**---**	**---**	**6,096**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Winnebago														
Duplex	25,320	16,923	8,397	49	---	8,446	---	---	---	---	---	---	---	---
Garbage	89,411	88,865	546	---	---	546	---	---	---	---	---	---	---	---
Recycling	16,155	18,422	(2,267)	---	---	(2,267)	---	---	---	---	---	---	---	---
Sewer Utility	597,225	465,711	131,514	19,267	49,963	100,818	---	---	---	51,103	72,228	197,161	49,906	196,640
Storm Water	28,367	18,043	10,324	331	4,715	5,940	---	---	---	30,491	---	---	4,715	8,156
Water Utility	351,456	259,941	91,515	784	21,386	70,913	---	---	---	50,701	---	---	20,040	105,204
Total	**1,107,934**	**867,905**	**240,029**	**20,431**	**76,064**	**184,396**	**---**	**---**	**---**	**132,295**	**72,228**	**197,161**	**74,661**	**310,000**
Winona														
Airport	41,157	959,582	(918,425)	1,221,928	40,580	262,923	94,241	526,024	475,160	---	---	1,125,000	40,580	---
Inspections	397,566	344,620	52,946	151	---	53,097	---	---	---	---	---	---	---	---
Library	37,503	1,053,224	(1,015,721)	919,286	---	(96,435)	334,119	---	379,601	(36,100)	77,312	---	---	---
Public Transportation	242,910	746,092	(503,182)	411,422	34,872	(126,632)	---	88,348	322,830	---	14,500	---	---	---
Recreation	420,102	1,546,333	(1,126,231)	984,409	---	(141,822)	330,429	---	634,569	---	---	---	---	---
Sanitary Sewer	3,341,558	2,468,347	873,211	3,977	4,648	872,540	---	---	---	---	317,007	---	4,648	69,300
Storm Sewer	310,774	230,614	80,160	397	---	80,557	---	---	---	61,000	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	3,671,267	2,208,458	1,462,809	6,698	191,759	1,277,748	---	---	---	---	509,963	1,685,000	191,759	650,700
Total	**8,462,837**	**9,557,270**	**(1,094,433)**	**3,548,268**	**271,859**	**2,181,976**	**758,789**	**614,372**	**1,812,160**	**24,900**	**918,782**	**2,810,000**	**236,987**	**720,000**
Winsted														
Sewer	469,452	518,157	(48,705)	11,909	95,198	(131,994)	---	---	---	1,146	59,910	---	95,198	65,000
Water	350,119	325,594	24,525	1,464	10,564	15,425	---	---	---	(34,172)	14,049	---	10,564	28,000
Total	**819,571**	**843,751**	**(24,180)**	**13,373**	**105,762**	**(116,569)**	**---**	**---**	**---**	**(33,026)**	**73,959**	**---**	**105,762**	**93,000**
Winthrop														
Electric	1,712,121	1,512,061	200,060	1,442	33,388	168,114	---	---	---	---	8,408	---	33,388	85,000
Garbage	131,012	100,121	30,891	---	---	30,891	---	---	---	---	---	---	---	---
Sewer	162,994	140,807	22,187	1,078	23,969	(704)	---	---	---	27,798	21,082	---	23,969	75,000
Water	374,110	308,520	65,590	868	---	66,458	---	---	---	---	21,082	---	---	---
Total	**2,380,237**	**2,061,509**	**318,728**	**3,388**	**57,357**	**264,759**	**---**	**---**	**---**	**27,798**	**50,572**	**---**	**57,357**	**160,000**
Winton														
Liquor [16]	145,720	159,288	(13,568)	4	23	(13,587)	---	---	---	(20,500)	---	---	---	---
Sewer	13,559	12,028	1,531	705	56	2,180	---	---	---	(3,000)	---	---	---	---
Water	13,952	12,725	1,227	---	56	1,171	---	---	---	(3,000)	4,429	---	---	---
Total	**173,231**	**184,041**	**(10,810)**	**709**	**135**	**(10,236)**	**---**	**---**	**---**	**(26,500)**	**4,429**	**---**	**---**	**---**
Wolf Lake														
Liquor	385,087	368,773	16,314	831	2,205	14,940	---	---	---	16,300	---	---	2,205	9,741
Sewer	23,175	69,842	(46,667)	7	349	(47,009)	---	---	---	(7,000)	---	---	349	3,762
Total	**408,262**	**438,615**	**(30,353)**	**838**	**2,554**	**(32,069)**	**---**	**---**	**---**	**9,300**	**---**	**---**	**2,554**	**13,503**
Wolverton														
Garbage	14,060	9,258	4,802	---	---	4,802	---	---	---	---	---	---	---	---
Sewer	34,947	26,777	8,170	---	---	8,170	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	38,846	21,385	17,461	---	1,528	15,933	---	---	---	---	---	---	1,528	3,571
Total	**87,853**	**57,420**	**30,433**	**---**	**1,528**	**28,905**	**---**	**---**	**---**	**---**	**---**	**---**	**1,528**	**3,571**
Wood Lake														
Refuse	29,838	31,095	(1,257)	---	---	(1,257)	---	---	---	---	---	---	---	---
Sewer	99,777	64,360	35,417	---	30,646	4,771	---	---	---	---	---	---	30,646	10,000
Water Utility	75,093	103,579	(28,486)	211	5,378	(33,653)	---	---	---	---	---	---	5,378	9,000
Total	**204,708**	**199,034**	**5,674**	**211**	**36,024**	**(30,139)**	**---**	**---**	**---**	**---**	**---**	**---**	**36,024**	**19,000**
Woodbury														
Bielenberg Sports Center	1,025,757	1,025,370	387	8,233	64,384	(55,764)	---	---	---	---	5,817	---	64,384	315,000
Emergency Medical Services	1,812,806	1,758,251	54,555	12,438	12,906	54,087	---	---	---	---	211,963	---	---	---
Golf Course Operations	1,293,065	1,263,277	29,788	2,335	162,494	(130,371)	---	---	4,848	---	244,196	---	146,047	180,000
Sewer	5,735,312	5,558,128	177,184	---	29,667	147,517	---	---	---	611,522	42,838	---	---	---
Storm Water Utility	1,737,538	1,792,941	(55,403)	80,266	---	24,863	---	---	---	956,265	---	---	---	---
Street Light Utility	543,241	513,793	29,448	(4,670)	---	24,778	---	---	---	---	---	---	---	---
Water	4,173,199	4,296,870	(123,671)	8,384	28,260	(143,547)	---	---	6,183	638,310	1,362,904	---	---	---
Total	**16,320,918**	**16,208,630**	**112,288**	**106,986**	**297,711**	**(78,437)**	**---**	**---**	**11,031**	**2,206,097**	**1,867,718**	**---**	**210,431**	**495,000**
Woodland														
Sewer	35,077	28,532	6,545	1,713	4,959	3,299	---	---	---	---	---	---	4,959	34,392
Water	27,615	24,223	3,392	4,768	3,574	4,586	---	---	---	---	---	---	3,574	12,500
Total	**62,692**	**52,755**	**9,937**	**6,481**	**8,533**	**7,885**	**---**	**---**	**---**	**---**	**---**	**---**	**8,533**	**46,892**
Woodstock*														
Garbage [0]	7,438	7,045	393	---	---	393	---	---	---	---	---	---	---	---
Sewer [0]	24,979	13,755	11,224	3,668	13,163	1,729	---	---	---	---	---	---	13,163	4,300

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water [0]	10,104	16,539	(6,435)	436	---	(5,999)	---	---	---	---	---	---	---	---
Total	**42,521**	**37,339**	**5,182**	**4,104**	**13,163**	**(3,877)**	**---**	**---**	**---**	**---**	**---**	**---**	**13,163**	**4,300**
Worthington														
Airport	189,432	599,661	(410,229)	86,633	---	(323,596)	18	550,116	63,615	---	543,160	---	---	---
Cable T.V.	154,328	154,328	---	---	---	---	---	---	---	---	---	---	---	---
Electric	18,086,277	16,676,647	1,409,630	169,167	47,783	1,531,014	---	---	---	499,061	1,757,373	---	27,375	210,000
Industrial Sewer	1,656,235	1,646,066	10,169	6,431	---	16,600	---	---	---	---	163,024	---	---	---
Liquor	3,261,540	2,823,354	438,186	5,330	3,413	440,103	---	---	---	200,000	133,825	---	---	---
Memorial Auditorium	52,849	234,963	(182,114)	81,817	19,272	(119,569)	66,526	---	4	(159,272)	---	---	19,272	140,000
Municipal Sewer	2,045,198	1,601,881	443,317	44,912	30,529	457,700	---	---	---	---	523,902	---	---	---
Storm Water Management	556,675	233,100	323,575	5,383	---	328,958	---	---	---	---	268,748	---	---	31,980
Street Lighting	255,674	110,096	145,578	278	---	145,856	---	---	---	126,000	---	---	---	---
Water	3,312,719	2,179,637	1,133,082	59,377	119,087	1,073,372	---	---	---	---	657,747	---	119,087	125,000
Total	**29,570,927**	**26,259,733**	**3,311,194**	**459,328**	**220,084**	**3,550,438**	**66,544**	**550,116**	**63,619**	**665,789**	**4,047,779**	**---**	**165,734**	**506,980**
Wrenshall														
Sewer	73,211	53,309	19,902	1,495	---	21,397	---	---	---	---	---	---	---	---
Water	73,612	43,858	29,754	51,482	30,411	50,825	23,066	---	49	---	23,907	---	30,411	49,000
Total	**146,823**	**97,167**	**49,656**	**52,977**	**30,411**	**72,222**	**23,066**	**---**	**49**	**---**	**23,907**	**---**	**30,411**	**49,000**
Wykoff														
Sewer	123,900	---	123,900	---	261,433	(137,533)	---	---	---	2,480	---	---	---	---
Water	93,433	---	93,433	288	127	93,594	---	---	---	(15,000)	---	---	8,985	39,000
Total	**217,333**	**---**	**217,333**	**288**	**261,560**	**(43,939)**	**---**	**---**	**---**	**(12,520)**	**---**	**---**	**8,985**	**39,000**
Wyoming														
Sewer	604,183	1,241,042	(636,859)	121,768	---	(515,091)	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Surface Water	51,126	34,388	16,738	841	---	17,579	---	---	---	---	---	---	---	---
Water	347,092	531,758	(184,666)	78,733	---	(105,933)	---	---	---	---	---	---	---	---
Total	**1,002,401**	**1,807,188**	**(804,787)**	**201,342**	**---**	**(603,445)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Zemple														
Sewer	3,259	5,292	(2,033)	809	---	(1,224)	---	---	---	---	---	---	---	---
Total	**3,259**	**5,292**	**(2,033)**	**809**	**---**	**(1,224)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Zimmerman														
Sewer	837,285	866,832	(29,547)	103,227	87,125	(13,445)	18,447	---	---	25,000	219,429	---	87,125	329,000
Water	563,725	557,394	6,331	87,197	37,533	55,995	18,447	---	---	32,640	422,212	---	37,533	92,000
Total	**1,401,010**	**1,424,226**	**(23,216)**	**190,424**	**124,658**	**42,550**	**36,894**	**---**	**---**	**57,640**	**641,641**	**---**	**124,658**	**421,000**
Zumbro Falls														
Water and Sewer	106,228	174,824	(68,596)	60	41,424	(109,960)	---	---	---	---	---	---	41,424	12,000
Total	**106,228**	**174,824**	**(68,596)**	**60**	**41,424**	**(109,960)**	**---**	**---**	**---**	**---**	**---**	**---**	**41,424**	**12,000**
Zumbrota														
Sewer	624,263	573,602	50,661	177,321	14,581	213,401	---	---	---	40,927	---	---	14,581	91,735
Water	448,960	475,341	(26,381)	9,572	13,234	(30,043)	---	---	---	21,614	57,501	---	13,234	83,265
Total	**1,073,223**	**1,048,943**	**24,280**	**186,893**	**27,815**	**183,358**	**---**	**---**	**---**	**62,541**	**57,501**	**---**	**27,815**	**175,000**
State Total	**$3,564,058,484**	**$3,371,610,404**	**$192,448,080**	**$178,928,089**	**$183,179,497**	**$188,196,672**	**$37,073,897**	**$57,539,125**	**$27,190,701**	**$113,801,267**	**$587,604,660**	**$445,161,314**	**$137,988,677**	**$452,201,330**

*Failed to meet reporting deadline.

**Operating expenses include cost of sales for liquor enterprises.

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

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ENTERPRISE FUND FOOTNOTES

[*] The accrual basis of accounting is used; however, no depreciation is shown.

[0] Information is taken from a cash receipts and disbursements statement.

[1] The water utility operations include the sewer and refuse disposal enterprise fund operations.

[2] The water utility operations include the refuse disposal enterprise fund operations.

[3] The water utility operations include the sewer enterprise fund operations.

[4] The electric utility operations include the water enterprise fund operations.

[5] Water is purchased from the City of St. Paul.

[6] The electric utility operations include the sewer enterprise fund operations.

[7] The enterprise is a joint powers agreement.

[8] The electric utility operations include the heat enterprise fund operations.

[9] The electric utility operations include the gas enterprise fund operations.

[10] The electric utility operations include the cable T.V. enterprise fund operations.

[11] The hospital operations include the nursing home operations.

[12] The enterprise fund fiscal year-end is April 30.

[13] The enterprise fund fiscal year-end is June 30.

[14] The enterprise fund fiscal year-end is September 30.

[15] The operations were shown in the special revenue funds; an enterprise fund treatment is required.

[16] The municipal liquor store discontinued on-sale operations during the current year.

[17] The electric utility operations include the refuse disposal enterprise fund operations.

[18] The sewer utility operations include the refuse disposal enterprise fund operations.

[19] The debt payments are also shown in the governmental funds.

[20] The facility is under construction.

[21] The enterprise fund discontinued operations during the current year.

[22] Nonoperating income includes the gain on the sale of fixed assets.

[23] The enterprise fund is shown on the modified accrual basis of accounting.

ENTERPRISE FUND FOOTNOTES
(CONTINUED)

[24] The operation was shown in the governmental funds. The Office of the State Auditor requires that this type of operation is shown as an enterprise fund.

[25] The operations were transferred to the governmental funds.

[26] The hospital operations include the clinic enterprise fund operations.

[27] The water utility operations include the recycling enterprise fund operations.

[28] The gas utility operations include Circle Pines and Lino Lakes.

[29] The enterprise is a discretely presented component unit.

[30] The electric utility operations include the refuse, sewer, and water enterprise fund operations.

[31] The Public Utility Commission operations include the refuse, sewer, and water enterprise fund operations.

[99] This entity failed to report in time for this publication.

APPENDIX A

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESTRICTED FUND BALANCES

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Appendix A - Factors Influencing General and Special Revenue Unrestricted Fund Balances

It is important to provide context on fund balance as reported by cities for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. City fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid, and property tax credits comprise the majority of city discretionary revenues. Minnesota statutes govern the flow of these major revenue sources into city treasuries:

- Counties distribute the cities' share of the first half of property tax levies in late May and early June. Cities receive the first half of their state aid and property tax credits from the state in July of each year.

- Counties distribute the cities' share of the second half of property tax levies in late October and early November.

- Cities receive the second half of their state aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary sources of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered in determining the size of a fund balance necessary for a city to avoid short-term borrowing including:

- If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments

during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.

- Cities may be able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities that are able to generate significant revenues from sources other than property taxes and state aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.[8] If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.

[8]The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned,* replace the old designations *of reserved, unreserved designated, and unreserved undesignated.* Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government's governmental funds should be reported in the new classifications based on the definitions in the following table:

Fund Balance Reporting			
Classification		***Definition***	***Examples***
Nonspendable		"Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact."[9]	• Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds.
Restricted		"Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation."[10]	• Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation.
Unrestricted	**Committed**	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority."[11]	• The governing board has decided to set aside $1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed."[12]	• Governing board has set aside $2 million for a county hospital and the county manager may amend this up to $100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance usually titled "subsequent year's expenditures;" and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.[13]	

[9]GASB Statement 54, ¶ 6
[10]GASB Statement 54, ¶ 8
[11]GASB Statement 54, ¶ 10
[12]GASB Statement 54, ¶ 13
[13]GASB Statement 54, ¶ 17

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GLOSSARY

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Glossary

ASSIGNED FUND BALANCES - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

BORROWING - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

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

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

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

CASH BASIS OF ACCOUNTING - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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

COMMITTED FUND BALANCE - The fund balance amount the can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

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

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

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly (e.g., electric utilities, gas utilities, and cable T.V.), for use of public property.

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

Glossary

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government. Expenditures in this category include salaries, ages, and benefits of legislative, judicial, and administrative personnel; supplies; and city hall maintenance.

GOVERNMENTAL FUNDS - These are the funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Permanent, and Capital Projects.

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HOUSING AND REDEVELOPMENT AUTHORITIES (HRA) AND ECONOMIC DEVELOPMENT AUTHORITIES (EDA) - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and additional types of assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, building permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - This is a basis of accounting where: (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET TAX LEVY - The city net property taxes, after adjustments for state property tax relief aids such as Market Value Credits are applied, which are required to be paid by the property owners of the city.

Glossary

NONSPENDABLE FUND BALANCE - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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

OTHER FINANCING USES - This category includes activities such as transfers from one fund to another and transactions involved in the issuance of refunding bonds. For example, in an advance refunding, bond proceeds are deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

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

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

RESTRICTED FUND BALANCES - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

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

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

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

TAX CAPACITY - Tax capacity is the value assigned to the property used to calculate the property taxes.

Glossary

TAX INCREMENTS - These revenues are what cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area is used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

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

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses related to current operations.

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

TOTAL REVENUES - This category reflects all sources of revenues that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - This category accounts for the transfer of available resources to or from public service enterprises. An example of this transfer is a water utility transferring money to the General Fund.

TRANSFERS - GOVERNMENTAL FUNDS - This category accounts for the transfer of money between governmental fund types.

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that are not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that are not allocated to a specific function of government.

UNASSIGNED FUND BALANCE - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.