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REPORT OF THE STATE AUDITOR of MINNESOTA

on the
REVENUES, EXPENDITURES, AND DEBT OF THE LOCAL GOVERNMENTS
in
MINNESOTA

FOR THE FISCAL YEARS ENDED
DURING THE PERIOD
JULY 1, 1976 to JUNE 30, 1977



ROBERT W. MATTSON

**State Auditor
St. Paul, Minnesota**

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P R E F A C E

Presented in this annual report of the State Auditor are the revenues, expenditures, indebtedness, taxable valuations, and the levies of the local governments in Minnesota for the fiscal years ended during the period July 1, 1976 to June 30, 1977. These data have been collected and are published and distributed pursuant to Minnesota Statutes § 3.976 and § 3.977.

Legislators, local governing bodies and interested citizens have available, through this report, over-all information of local government financial transactions.

Acknowledgement is made of the cooperation of local officials and state agencies who furnished much of the material that is summarized in this report.


Robert W. Mattson
State Auditor

June, 1978

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INTRODUCTION

SCOPE

This report presents the financial affairs of the local units of government which operated during the calendar year, 1976 or the fiscal year which most nearly coincides with that year. The following tabulation shows the agencies included, the number of units in each class, the period covered, and the source of the data for this report.

The sources of the data incorporated in this report include statements of cities and other units of local government which are audited, and are on a modified accrual basis. Others are not audited, and are prepared on a cash receipts and cash disbursements basis.

GOVERNMENTAL AGENCY	NUMBER OF UNITS	YEAR ENDED	SOURCE OF DATA
The Counties	87	December 31, 1976	State Auditor's audit reports and county financial reporting forms.
The Cities	855	Various dates from December 31, 1976 to June 30, 1977	Annual financial statements, audit reports of the State Auditor and public accountants, and Dept. of Revenue records of taxable valuations and tax levies.
The Towns	1792	March 1, 1977	Township financial reporting forms; taxable valuations and tax levies from Dept. of Revenue records; indebtedness from county auditors' reports of indebtedness.
The School Districts	443	June 30, 1977	State Department of Education records; county auditors' reports of state loan transactions and reports of indebtedness.
The Other Agencies:			
University of Minnesota	1	June 30, 1977	University annual report.
State Armory Building Commission	1	June 30, 1977	Financial statement.
Retirement and Relief Associations	631	December 31, 1976 and June 30, 1977	Financial statements.
State Fair	1	November 30, 1976	Legislative Auditor's audit report.
County Fairs	96	Various Dates in October and November 1976	Department of Agriculture reports.
Soil Conservation Districts	92	June 30, 1977	Department of Natural Resources annual reports.
Watershed Districts	35	October 31, 1976 to January 31, 1977	Public accountant's audit reports and financial statements.
Drainage and Conservancy Districts	3	December 31, 1976 and June 30, 1977	State Auditor's reporting forms.
Sanitary Districts	5	December 31, 1976	Public accountant's audit reports.
Library Districts	12	December 31, 1976	State Department of Education reports.
Hospital Districts	18	August 31, 1976 to June 30, 1977	Public accountant's audit reports.
Mental Health Centers	25	June 30, 1977	Department of Welfare reporting forms.
Duluth Arena-Auditorium Administrative Board	1	June 30, 1977	State Auditor's audit report.
Transit Systems	2	December 31, 1976	State Auditor's audit report.
Airport Commissions	4	December 31, 1976	Financial statements.
Port Authorities	3	December 31, 1976 and March 31, 1977	State Auditor's audit report and public accountant's audit report.
Regional Development Commissions	13	December 31, 1976 and June 30, 1977	State Auditor's audit reports and public accountant's audit reports.
Metropolitan Airports Commission	1	December 31, 1976	Public accountant's audit report.
Twin Cities Area Metropolitan Transit Commission	1	June 30, 1977	Financial statement.
Metropolitan Waste Control Commission	1	December 31, 1976	State Auditor's audit report.
Conservation Districts	2	December 31, 1976	Financial statements.
Metropolitan Mosquito Control District	1	February 28, 1977	State Auditor's audit report.
Metropolitan Sports Area Commission	1	December 31, 1976	Public accountant's audit report.
Hennepin County Park Reserve District	1	December 31, 1976	Public accountant's audit report.
Hibbing-Stuntz Joint Recreation and Park Board and Ely Recreation Board	2	December 31, 1976	Financial statement.
Spirit Mountain Recreation Area Authority	1	September 30, 1976	State Auditor's audit report.
Housing and Redevelopment Authorities — Public Housing	100	September 30, 1976 to June 30, 1977	Public accountant's audit reports and financial statements; HUD reporting forms.
Housing and Redevelopment Authorities — Urban Renewal	44	September 30, 1976 to June 30, 1977	Public accountant's audit reports and financial statements; reporting forms.
Total Units	4275		

GENERAL SUMMARY

ALL LOCAL GOVERNMENTAL UNITS

The financial data for all local governmental units in Minnesota covered in this report have been summarized in Tables 1 through 7 to show the governmental fund revenues, expenditures, and indebtedness. Operations of enterprise funds such as hospitals, nursing homes, water, and electric utilities are not included in Tables 1 through 5, but are summarized and presented together with the detailed tables for counties, cities, and towns.

REVENUES AND EXPENDITURES

Tables 1 and 2 present revenues and expenditures of the counties, cities, towns, schools, and other units, and totals for each type of revenue and expenditure. Tables 3 and 4 present the same information in a two year comparative schedule, with current expense and capital outlay expenditure items shown separately. Revenues are classified by source and expenditures by function or major activity.

INDEBTEDNESS

In the years prior to 1971, the tables showing indebtedness were classified by purpose of issue. Since a classification of indebtedness by type of bonds, based upon security pledged is of greater interest and importance, years starting with 1971 are reported by type of indebtedness. The five types of indebtedness reported in Tables 6 and 7 are: general obligation, which are bonds payable from a general tax levy; special assessment, which are payable wholly or in part from special assessments; revenue bonds, which are payable from revenue of public service enterprises; refunding bonds; and other.

Table 7, which shows outstanding indebtedness for 10 years, was reclassified by type of bonded debt. The "all other" category could not be restated for cities and villages, and therefore, the years 1971 through 1976 should not be compared to prior years in this category.

THE COUNTIES

OPERATIONS

In addition to their governmental functions, counties serve as agents for other governmental units in the collection and distribution of taxes and grants. These funds are classified as agency transactions in the classification of receipts and disbursements in this report. The governmental operations are reflected in the revenue receipts and expenditures for current expense and capital outlay. County hospitals and nursing homes are considered public service enterprises and their financial operations are presented in separate tables.

REVENUE

The two main sources of county income are property taxes and intergovernmental revenue which together

accounted for 90.8% of total revenue in 1976. Over the past four years the percentage of revenue from taxes has increased from 29.3% to 33.1% in 1976. Intergovernmental revenue has declined from 65.5% in 1972 to 57.7% in 1976. During this period, the amount of tax collected increased from \$210.9 million to \$286.9 million, and intergovernmental revenue increased from \$471.9 million to \$499.1 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1976 totaled \$854.3 million, which represents an increase of \$239.7 million or 39.0% in the past five years. Most of the increase came from highway expenditures which rose \$54.0 million, general government which rose \$70.1 million, and public safety up \$43.9 million, while welfare declined \$22.3 million in county expenditures.

Welfare is the largest county function accounting for 40.0% of the total expenditures in 1976. Current expense for each type of welfare in 1975 and 1976 is presented in the following table.

Type of Welfare	1975	1976	Increase (Decrease)
General Relief	\$ 41,299,707	\$ 55,101,457	\$ 13,801,750
Aid to families with dependent children	140,998,585	147,870,724	6,872,139
Medical Assistance	68,418,965	19,364,704	(49,054,261)
Social Services	46,852,169	43,161,361	(3,690,808)
Administration and all other costs	65,508,717	74,040,815	8,532,098
TOTAL	\$363,078,143	\$339,539,061	(\$23,539,082)

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals and nursing homes are presented in Tables 15 and 16.

The 17 county hospitals had operating revenues of \$95.7 million and operating expense of \$104.6 million, resulting in a net operating loss of \$8.9 million. Most of this loss is attributable to Hennepin County General and Saint Paul-Ramsey hospitals which are supported in part by tax levies.

Rest homes and nursing homes had operating revenue of \$17.4 million and operating expense of \$18.3 million resulting in a net operating loss of \$.9 million. The majority of this loss is attributable to the operating loss of \$458 thousand at Nopeming in St. Louis County and \$223 thousand in Ramsey County.

INDEBTEDNESS

In 1976, counties issued bonds totaling \$24.7 million and retired bonds totaling \$28.2 million, leaving \$162.2 million outstanding at December 31, 1976.

CITIES

GOVERNMENTAL OPERATIONS

A separate report on the revenue, expenditures, and debt of cities is published by this office. Summaries from that report are included here. Governmental operations are presented in a summary by population groups, and in total for each of the latest five years.

REVENUE

Revenue receipts totaled \$875.6 million in the year 1976. This is \$121.6 million or 16.1% higher than in 1975, and \$320.9 million or 57.9% higher than in 1972.

During this period, taxes have increased \$48.1 million or 27.0%, but the percentage of revenue from this source has dropped from 32.1% to 25.9%. This resulted largely from the increase in intergovernmental revenue, mainly state shared taxes and aids which rose \$175.8 million or 98.9% and accounted for 40.4% of the total revenue in 1976, compared with 32.0% in 1972. Intergovernmental revenue includes Federal Revenue Sharing, which started in December, 1972, and all other Federal grants. Revenue from special assessments increased \$38.2 million, but the percentage of Revenue from this source is down from 13.6% to 13.0%. Revenue from all other sources also increased during this period, with licenses and permits showing a small gain.

EXPENDITURES

Expenditures by all municipalities for governmental functions in 1976 totaled \$908.9 million. This was \$61.4 million or 7.2% higher than in 1975 and \$323.2 million or 55.2% higher than in 1972.

Expenditures for public safety totaled \$182.9 million which was \$17.4 million higher than in 1975, and \$67.4 million above 1972. Expenditures for highways totaled \$170.3 million, up \$4.9 million over the preceding year and up \$69.2 million over 1972. Sanitation totaled \$130.8 million which was \$15.7 million over the total in 1975.

The increase in the amount of interest paid reflects the increase in bonds outstanding as well as higher interest rates on bonds issued during the last few years.

OPERATION OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate several types of public service enterprises. Seven are presented on separate tables and others are combined in one table as "Other service enterprises." Electric utilities which operate generation and distribution systems are presented separately from those operating distribution systems only. When possible, the financial operations are presented on the accrual basis rather than the cash basis.

Operating revenue and expenses were both higher for all types of enterprises, except heat utilities, in 1976. Increases in operating revenue exceeded increases in operating expense for all enterprises, except for hospitals and other service enterprises, which included four transit systems reported in this table for the first time, which all showed operating losses.

Municipal liquor store sales were up \$2.8 million, cost of sales were up \$1.8 million, and gross profit was up \$1.0 million. Operating expense rose \$2.3 million, resulting in a decrease of \$1.3 million in operating income. Contributions to governmental funds totaled \$9.9 million compared to \$10.4 million in 1975.

INDEBTEDNESS

The outstanding bonded indebtedness of cities rose \$89.8 million in 1976 reaching a total of \$1.51 billion at the end of that year.

TOWNS

OPERATIONS

A separate report on the revenues, expenditures, and debt of towns is published by this office. That data is presented here in summarized form.

The source of data for towns was the township reporting form submitted to this office, and is the result of a cooperative data collection effort undertaken with the Department of Transportation and the U.S. Bureau of the Census. The 1973 legislature required towns to submit financial reports, where they were formerly exempt. Data for receipts and disbursements prior to 1973 were estimated.

REVENUE

A five year summary of the town revenue and expenditures is presented in Table 21. Grants and aids have become the principal source of revenue for towns, accounting for 56.2% of the total revenue in the current year.

EXPENDITURES

Expenditures of towns amounted to 63.0% for Highways, 17.2% general government, 8.3% public safety, 10.0% miscellaneous, and 1.5% interest for 1976.

INDEBTEDNESS

Relatively few towns have any bonded indebtedness and of these, nine towns account for 88% of the \$8.9 million outstanding at December 31, 1976.

SCHOOLS

OPERATIONS

Schools operate on a June 30 fiscal year, the current year in this report is the year ended June 30, 1977.

REVENUE

The total revenue of all school districts in Minnesota exceeds \$1.78 billion for the year ended June 30, 1977. This was an increase over the total in the prior year by \$191.2 million, and was \$510.3 million or 40.1% higher than in 1972. During this period taxes have risen \$135.8 million or 31.2% and state aids \$392.1 million or 58.1%. Taxes decreased from 34.2% of total school revenue to 32.0% and state aids increased from 53.1% to 59.9%.

EXPENDITURES

Total expenditures exceeded \$1.72 billion in the current year, having increased \$94.0 million over the preceding year. Current expense accounted for 91.9%, and capital outlay 8.1% of total expenditures.

Total current expense per pupil in the graded and secondary schools in the last five years is presented in the following table.

Year Ended June 30	Enrollment	Current Expense	
		Total Amount	Per Pupil
1973	966,088	\$1,103,099,601	\$1,141.82
1974	938,200	1,185,692,245	1,263.79
1975	929,213	1,333,022,327	1,434.57
1976	905,075	1,452,070,825	1,604.36
1977	889,735	1,584,162,573	1,780.49

The cost per pupil has increased over \$638 during this period. Enrollment has declined by 7.9% since 1973, while total current costs have increased \$481 million, or 43.6% during the same period.

INDEBTEDNESS

School districts issued bonds totaling \$98.4 million and paid \$77.4 million in 1976 leaving a balance of \$1.229 billion outstanding at the end of that year. School indebtedness was summarized from county auditors reports of outstanding indebtedness, which are prepared on the calendar year basis.

OTHER AGENCIES

OPERATIONS

The governmental agencies included in this section of the report have been created to perform certain functions in areas which are generally not performed by other governmental units. They are supported by revenue derived from sources similar to those of other governments and their expenditures cover nearly every type of function, as shown in Table 4.

REVENUE

The Other Agencies had revenues totaling \$1.331 billion in 1976. Over \$705.6 million was from intergovernmental sources and \$286.6 million from charges for services.

EXPENDITURES

Expenditures of the Other Agencies total over \$997 million, of which \$491.1 million were University of Minnesota expenditures, \$96.1 million were housing authorities and urban renewal, \$105.4 million retirement associations, \$85.8 million metro waste control, and \$61.5 million metro transit.

**REVENUES, EXPENDITURES, AND DEBT
OF
LOCAL GOVERNMENTAL UNITS**

TABLE 1
REVENUE RECEIPTS OF LOCAL GOVERNMENTAL UNITS - 1976

SOURCES OF REVENUE	TOTAL (MEMORANDUM ONLY)	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND REVENUES						
TAXES	\$ 1,126,990,199	\$ 286,871,368	\$226,284,653	\$15,277,241	\$ 570,815,060	\$ 27,741,877
SPECIAL ASSESSMENTS	121,236,251	5,702,492	113,469,670	1,163,352	....	900,737
LICENSES AND PERMITS	17,172,388	1,912,719	14,943,985	315,684	....	....
INTERGOVERNMENTAL REVENUE						
Federal	411,093,780	67,178,585	120,116,255	5,309,465	14,533,092	203,956,383
State	2,078,071,002	422,706,963	210,723,099	18,319,245	1,067,412,402	358,909,293
County	26,089,989	***	14,368,526	693,369	2,202,719	8,825,375
Other Local Units	167,956,221	9,271,369	8,342,371	158,989	16,184,905	133,998,587
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,683,210,992	\$ 499,156,917	\$353,550,251	\$24,481,068	\$1,100,333,118	\$ 705,689,638
CHARGES FOR SERVICES	453,447,303	33,104,248	94,922,435	918,592	37,862,290	286,639,738
FINES AND FORFEITS	14,797,044	7,592,727	7,204,317	....	....	....
MISCELLANEOUS REVENUE						
Interest Earnings	199,182,145	16,947,584	26,467,955	713,767	....	155,052,839
All Other Revenue	259,509,776	14,329,719	15,954,915	691,499	73,395,163	155,138,480
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES ..	22,831,191	....	22,831,191	....	....	....
TOTAL GOVERNMENTAL REVENUE	\$ 4,898,377,289	\$ 865,617,774	\$875,629,372	\$43,561,203	\$1,782,405,631	\$1,331,163,309
BORROWING						
GOVERNMENTAL	\$ 440,322,917	\$ 24,137,638	\$238,205,605 (1)	\$ 582,816	\$ 69,427,505	\$ 107,969,353 (1)
PUBLIC SERVICE ENTERPRISES	38,879,950	567,201	38,127,749	....	....	....
TOTAL BORROWING	\$ 479,202,867	\$ 24,704,839	\$276,518,354	\$ 582,816	\$ 69,427,505	\$ 107,969,353

(1) Includes short term borrowing.

TABLE 2
EXPENDITURES OF LOCAL GOVERNMENTAL UNITS - 1976

EXPENDITURES BY FUNCTION	TOTAL (MEMORANDUM ONLY)	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND EXPENDITURES (Including Capital Outlay)						
GENERAL GOVERNMENT	\$ 213,430,249	\$120,812,177	\$ 65,996,962	\$ 7,069,053	\$	\$ 19,552,057
PUBLIC SAFETY	256,628,685	69,782,444	182,990,377	3,389,986	.....	465,878
HIGHWAYS	363,758,472	167,592,324	170,295,474	25,870,674	.....	.....
SANITATION	231,173,214	2,451,050	130,779,115	1,235,709	.....	96,707,340
HEALTH	75,345,732	34,091,320	20,930,299	.....	.....	20,324,113
HOSPITALS	115,301,098	21,371,774	.....	.....	.....	93,929,324
WELFARE	341,645,858	341,645,858	.....	.....	.....	.....
EDUCATION	2,086,974,951	.....	.....	.....	1,668,743,713	418,231,238
LIBRARIES	32,773,451	13,321,160	15,013,247	.....	.....	4,439,044
RECREATION	120,420,031	19,628,270	87,990,504	.....	.....	12,801,257
CONSERVATION OF NATURAL RESOURCES	30,319,353	17,241,340	.....	.....	.....	13,078,013
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES	41,138,099	.....	41,138,099	.....	.....	.....
URBAN REDEVELOPMENT AND HOUSING	96,061,118	.....	.....	.....	.....	96,061,118
UNALLOCATED	360,445,642	40,704,712	132,432,715	2,904,624	.....	184,403,591
INTEREST PAYMENTS	160,681,981	5,649,554	61,331,826	597,815	55,180,233	37,922,553
TOTAL GOVERNMENTAL EXPENDITURES	\$4,526,097,934	\$854,291,983	\$908,898,618	\$41,067,861	\$1,723,923,946	\$ 997,915,526
DEBT REDEMPTION						
GOVERNMENTAL	\$ 393,488,370	\$ 24,330,034	\$177,040,555 (1)	\$ 1,122,233	\$ 77,129,601	\$ 113,865,947 (1)
PUBLIC SERVICE ENTERPRISES	22,465,239	3,530,000	18,935,239	.....	.....	.....
TOTAL DEBT REDEMPTION	\$ 415,953,609	\$ 27,860,034	\$195,975,794	\$ 1,122,233	\$ 77,129,601	\$ 113,865,947

(1) Includes short term.

TABLE 3
REVENUE RECEIPTS OF LOCAL GOVERNMENTAL UNITS
Years 1975 and 1976

SOURCES OF REVENUE	COUNTIES		CITIES		TOWNS		SCHOOL DISTRICTS	
	1975	1976	1975	1976	1975	1976	1975	1976
GOVERNMENTAL FUND REVENUES								
TAXES	\$274,417,407	\$286,871,368	\$218,064,716	\$226,284,653	\$13,461,758	\$15,277,241	\$ 501,514,477	\$ 570,815,060
SPECIAL ASSESSMENTS	4,409,829	5,702,492	88,553,324	113,469,670	770,471	1,163,352	.....	.....
LICENSES AND PERMITS	3,531,255	1,912,719	12,957,201	14,943,985	258,321	315,684	.....	.....
INTERGOVERNMENTAL REVENUE								
Federal	48,675,881	67,178,585	92,802,116	120,116,255	5,206,380	5,309,465	91,830,395	14,533,092 (2)
State	389,862,635	422,706,963	164,383,717	210,723,099	17,720,940	18,319,245	890,010,082	1,067,412,402
County .....	.....	.....	8,892,059	14,368,526	628,117	693,369	5,642,119	2,202,719
Other Local Units	5,419,040	9,271,369	7,654,158	8,342,371	179,664	158,989	13,793,994	16,184,905
TOTAL INTERGOVERNMENTAL REVENUE	\$443,957,556	\$499,156,917	\$273,732,050	\$353,550,251	\$23,735,101	\$24,481,068	\$1,001,276,590	\$1,100,333,118
CHARGES FOR SERVICES	23,484,288	33,104,248	86,141,625	94,922,435	1,005,605	918,592	34,685,607	37,862,290
FINES AND FORFEITS	6,580,034	7,592,727	7,414,541	7,204,317	.....	.....	.....	.....
MISCELLANEOUS REVENUE								
Interest Earnings	18,216,824	16,947,584	29,921,026	26,467,955	700,901	713,767	.....	.....
All Other Revenue	16,061,149	14,329,719	14,854,877	15,954,915	575,367	691,499	53,706,615	73,395,163
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES .....	.....	.....	22,399,660	22,831,191	.....	.....	.....	.....
TOTAL GOVERNMENTAL REVENUE ..	\$790,658,342	\$865,617,774	\$754,039,020	\$875,629,372	\$40,507,524	\$43,561,203	\$1,591,183,289	\$1,782,405,631
BORROWING								
GOVERNMENTAL	\$ 34,655,101	\$ 24,137,638	\$237,058,857 (1)	\$238,205,605 (1)	\$ 3,053,004	\$ 582,816	\$ 36,565,377	\$ 69,427,505
PUBLIC SERVICE ENTERPRISES	11,992,514	567,201	30,356,470	38,312,749	.....	.....	.....	.....
TOTAL BORROWING	\$ 46,647,615	\$ 24,704,839	\$267,415,327	\$276,518,354	\$ 3,053,004	\$ 582,816	\$ 36,565,377	\$ 69,427,505

(1) Includes short term borrowing

(2) Source Dept. of Education UFARS Reports - direct Federal grants only. Reporting basis changed on 1976-1977 reporting forms, Federal and State grants are not comparable to prior years.

TABLE 3 (Continued)
REVENUE RECEIPTS OF GOVERNMENTAL UNITS
Years 1975 and 1976

SOURCES OF REVENUE	OTHER AGENCIES		REVENUE OF ALL UNITS (MEMORANDUM ONLY)			
	1975	1976	1975	% OF TOTAL	1976	% OF TOTAL
GOVERNMENTAL FUND REVENUES						
TAXES	\$ 14,211,692	\$ 27,741,877	\$1,021,670,050	24.2	\$1,126,990,199	23.0
SPECIAL ASSESSMENTS	133,997	900,737	93,867,621	2.2	121,236,251	2.5
LICENSES AND PERMITS .....	.....	.....	16,746,777	.4	17,172,388	.3
INTERGOVERNMENTAL REVENUE						
Federal	194,596,425	203,956,383	433,111,197	10.3	411,093,780	8.4
State	266,753,004	358,909,293	1,728,730,378	40.9	2,078,071,002	42.4
County	7,453,043	8,825,375	22,615,338	.5	26,089,989	.5
Other Local Units	107,973,723	133,998,587	135,020,579	3.2	167,956,221	3.5
TOTAL INTERGOVERNMENTAL REVENUE	\$ 576,776,195	\$ 705,689,638	\$2,319,477,492	54.9	\$2,683,210,992	54.8
CHARGES FOR SERVICES	258,010,017	286,639,738	403,327,142	9.6	453,447,303	9.2
FINES AND FORFEITS .....	.....	.....	13,994,575	.3	14,797,044	.3
MISCELLANEOUS REVENUE						
Interest Earnings	83,658,434	155,052,839	132,497,185	3.1	199,182,145	4.1
All Other Revenue	116,607,221	155,138,480	201,805,229	4.8	259,509,776	5.3
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES .....	.....	.....	22,399,660	.5	22,831,191	.5
TOTAL GOVERNMENTAL REVENUE	\$1,049,397,556	\$1,331,163,309	\$4,225,785,731	100.0	\$4,898,377,289	100.0
BORROWING						
GOVERNMENTAL	\$ 114,379,584 (1)	\$ 107,969,353 (1)	\$ 425,711,923	.....	\$ 440,322,917	.....
PUBLIC SERVICE ENTERPRISES .....	.....	.....	42,348,984	.....	38,879,950	.....
TOTAL BORROWING.....	\$ 114,379,584	\$ 107,969,353	\$ 468,060,907	.....	\$ 479,202,867	.....

(1) Includes short term borrowing

TABLE 4
EXPENDITURES OF LOCAL GOVERNMENTAL UNITS
Years 1975 and 1976

EXPENDITURES BY FUNCTION	COUNTIES		CITIES		TOWNS		SCHOOL DISTRICTS	
	1975	1976	1975	1976	1975	1976	1975	1976
GOVERNMENTAL FUND EXPENDITURES								
GENERAL GOVERNMENT								
Current Expense	\$ 96,034,839	\$108,362,408	\$ 73,738,542	\$ 59,871,982	\$ 6,647,534	\$ 6,887,714	\$	\$
Capital Outlay	15,447,239	12,449,769	8,125,044	6,124,980	.....	181,339	.....	.....
Total	111,482,078	120,812,177	81,863,586	65,996,962	6,647,534	7,069,053	.....	.....
PUBLIC SAFETY								
Current Expense	57,542,419	59,414,001	153,190,566	169,376,673	2,172,656	2,930,440	.....	.....
Capital Outlay	6,426,199	10,368,443	12,428,835	13,613,704	.....	459,546	.....	.....
Total	63,968,618	69,782,444	165,619,401	182,990,377	2,172,656	3,389,986	.....	.....
HIGHWAYS								
Current Expense	98,091,437	82,686,874	71,819,699	72,824,011	21,034,939	19,005,781	.....	.....
Capital Outlay	60,637,865	84,905,450	93,586,422	97,471,463	7,406,921	6,864,893	.....	.....
Total	158,729,302	167,592,324	165,406,121	170,295,474	28,441,860	25,870,674	.....	.....
SANITATION								
Current Expense	2,397,126	2,082,703	57,496,923	67,839,212	.....	304,753	.....	.....
Capital Outlay	282,623	368,347	57,582,834	62,939,903	.....	930,956	.....	.....
Total	2,679,749	2,451,050	115,079,757	130,779,115	.....	1,235,709	.....	.....
HEALTH								
Current Expense	25,015,402	29,876,978	11,068,951	12,003,500	.....	.....	.....	.....
Capital Outlay	2,279,993	4,214,342	10,428,244	8,926,799	.....	.....	.....	.....
Total	27,295,395	34,091,320	21,497,195	20,930,299	.....	.....	.....	.....
HOSPITALS								
Current Expense	15,077,200	20,110,655	.....	.....	.....	.....	.....	.....
Capital Outlay	9,287,864	1,261,119	.....	.....	.....	.....	.....	.....
Total	24,365,064	21,371,774	.....	.....	.....	.....	.....	.....
WELFARE								
Current Expense	363,078,143	339,539,061	.....	.....	.....	.....	.....	.....
Capital Outlay	551,695	2,106,797	.....	.....	.....	.....	.....	.....
Total	363,629,838	341,645,858	.....	.....	.....	.....	.....	.....
EDUCATION								
Current Expense .....	.....	.....	.....	.....	.....	.....	1,396,167,151	1,528,982,340
Capital Outlay .....	.....	.....	.....	.....	.....	.....	177,821,242	139,761,373
Total .....	.....	.....	.....	.....	.....	.....	1,573,988,393	1,668,743,713
LIBRARIES								
Current Expense	9,420,103	10,230,154	11,968,362	12,730,250	.....	.....	.....	.....
Capital Outlay	2,756,894	3,091,006	2,753,770	2,282,997	.....	.....	.....	.....
Total	12,176,997	13,321,160	14,722,132	15,013,247	.....	.....	.....	.....
RECREATION								
Current Expense	6,486,807	7,032,471	48,995,789	57,245,699	.....	.....	.....	.....
Capital Outlay	14,953,831	12,595,799	31,601,412	30,744,805	.....	.....	.....	.....
Total	21,440,638	19,628,270	80,597,201	87,990,504	.....	.....	.....	.....
CONSERVATION OF NATURAL RESOURCES								
Current Expense	10,106,207	13,015,070	.....	.....	.....	.....	.....	.....
Capital Outlay	1,069,262	4,226,270	.....	.....	.....	.....	.....	.....
Total	11,175,469	17,241,340	.....	.....	.....	.....	.....	.....
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES								
Current Expense .....	.....	.....	10,568,520	10,680,889	.....	.....	.....	.....
Capital Outlay .....	.....	.....	28,296,555	30,457,210	.....	.....	.....	.....
Total .....	.....	.....	38,865,075	41,138,099	.....	.....	.....	.....
URBAN REDEVELOPMENT AND HOUSING								
Current Expense .....	.....	.....	.....	.....	.....	.....	.....	.....
Capital Outlay .....	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	.....	.....	.....	.....	.....	.....	.....	.....
UNALLOCATED								
Current Expense	22,874,139	39,739,984	65,303,280	102,308,167	2,090,431	2,747,300	.....	.....
Capital Outlay	2,299,489	964,728	42,176,609	30,124,548	1,738,381	157,324	.....	.....
Total	25,173,628	40,704,712	107,479,889	132,432,715	3,828,812	2,904,624	.....	.....
INTEREST PAYMENTS								
Total Current Expense	4,224,436	5,649,554	56,356,015	61,331,826	450,390	597,815	55,903,674	55,180,233
Total Capital Outlay	115,992,954	136,552,070	286,979,725	282,686,409	9,145,302	8,594,058	177,821,242	139,761,373
TOTAL GOVERNMENTAL EXPENDITURES	\$826,341,212	\$854,291,983	\$847,486,372	\$908,898,618	\$41,541,252	\$41,067,861	\$1,629,892,067	\$1,723,923,946
Percentage of Expenditures	19.3	18.9	19.8	20.1	1.0	.9	38.2	38.1
DEBT REDEMPTION								
GOVERNMENTAL	\$ 8,338,356	\$ 24,330,034	\$ 101,178,657 (1)	\$ 177,040,555 (1)	\$ 1,156,673	\$ 1,122,233	\$ 66,909,713	\$ 77,129,601
PUBLIC SERVICE ENTERPRISES	2,590,000	3,530,000	16,355,267	18,935,239	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	\$ 10,928,356	\$ 27,860,034	\$ 117,533,924	\$ 195,975,794	\$ 1,156,673	\$ 1,122,233	\$ 66,909,713	\$ 77,129,601

(1) Includes short term.

TABLE 4 (Continued)
EXPENDITURES OF LOCAL GOVERNMENTAL UNITS
Years 1975 and 1976

EXPENDITURES BY FUNCTION	OTHER AGENCIES		EXPENDITURES ALL UNITS (MEMORANDUM ONLY)			
	1975	1976	1975	% OF TOTAL	1976	% OF TOTAL
GOVERNMENTAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Current Expense	\$ 8,131,393	\$ 10,344,306	\$ 184,552,308	.....	\$ 185,466,410	.....
Capital Outlay	16,479,576	9,207,751	40,051,859	.....	27,963,839	.....
Total	24,610,369	19,552,057	224,604,167	5.3	213,430,249	4.7
PUBLIC SAFETY						
Current Expense	144,236	176,260	213,049,877	.....	231,897,374	.....
Capital Outlay	194,642	289,618	19,049,476	.....	24,731,311	.....
Total	338,678	465,878	232,099,353	5.4	256,628,685	5.7
HIGHWAYS						
Current Expense .....	.....	.....	190,946,075	.....	174,516,666	.....
Capital Outlay .....	.....	.....	161,631,208	.....	189,241,806	.....
Total .....	.....	.....	352,577,283	8.3	363,758,472	8.0
SANITATION						
Current Expense	18,548,716	21,684,303	78,575,765	.....	91,774,971	.....
Capital Outlay	58,854,145	75,159,037	116,719,602	.....	139,398,243	.....
Total	77,535,861	96,707,340	195,295,367	4.6	231,173,214	5.1
HEALTH						
Current Expense	18,447,825	20,075,317	54,532,178	.....	61,955,795	.....
Capital Outlay	136,033	248,796	12,844,270	.....	13,389,937	.....
Total	18,583,858	20,324,113	67,376,448	1.6	75,345,732	1.7
HOSPITALS						
Current Expense	78,694,836	89,645,916	93,772,036	.....	109,756,571	.....
Capital Outlay	5,674,049	4,283,408	14,961,913	.....	5,544,527	.....
Total	84,368,885	93,929,324	108,733,949	2.6	115,301,098	2.6
WELFARE						
Current Expense .....	.....	.....	363,078,143	.....	339,539,061	.....
Capital Outlay .....	.....	.....	551,695	.....	2,106,797	.....
Total .....	.....	.....	363,629,838	8.5	341,645,858	7.6
EDUCATION						
Current Expense	342,841,005	368,323,355	1,739,008,156	.....	1,897,305,695	.....
Capital Outlay	40,359,078	49,907,883	218,180,320	.....	189,669,256	.....
Total	383,200,083	418,231,238	1,957,188,476	45.8	2,086,974,951	46.1
LIBRARIES						
Current Expense	5,160,936	4,287,387	26,549,401	.....	27,247,791	.....
Capital Outlay	453,363	151,657	5,964,027	.....	5,525,660	.....
Total	5,614,299	4,439,044	32,513,428	.7	32,773,451	.7
RECREATION						
Current Expense	6,327,477	7,467,432	61,810,073	.....	71,745,602	.....
Capital Outlay	18,314,666	5,333,825	64,869,909	.....	48,674,429	.....
Total	24,642,143	12,801,257	126,679,982	3.0	120,420,031	2.7
CONSERVATION OF NATURAL RESOURCES						
Current Expense	8,500,023	9,591,899	18,606,230	.....	22,606,969	.....
Capital Outlay	3,267,725	3,486,114	4,336,987	.....	7,712,384	.....
Total	11,767,748	13,078,013	22,943,217	.5	30,319,353	.7
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES						
Current Expense .....	.....	.....	10,568,520	.....	10,680,889	.....
Capital Outlay .....	.....	.....	28,296,555	.....	30,457,210	.....
Total .....	.....	.....	38,865,075	.9	41,138,099	.9
URBAN REDEVELOPMENT AND HOUSING						
Current Expense	18,978,612	36,838,313	18,978,612	.....	36,838,313	.....
Capital Outlay	60,224,498	59,222,805	60,224,498	.....	59,222,805	.....
Total	79,203,110	96,061,118	79,203,110	1.8	96,061,118	2.1
UNALLOCATED						
Current Expense	132,003,409	160,946,383	222,271,259	.....	305,741,834	.....
Capital Outlay	42,155,061	23,457,208	88,369,540	.....	54,703,808	.....
Total	174,158,470	184,403,591	310,640,799	7.3	360,445,642	7.9
INTEREST PAYMENTS	42,536,035	37,922,553	159,470,550	3.7	160,681,981	3.5
Total Current Expense	680,447,503	767,167,424	3,435,769,183	80.4	3,727,753,922	82.4
Total Capital Outlay	246,112,636	230,748,102	836,051,859	19.6	798,342,012	17.6
TOTAL GOVERNMENTAL EXPENDITURES	\$926,560,139	\$997,915,526	\$4,271,821,042	100.0	\$4,526,097,934	100.0
Percentage of Expenditures	21.7	22.0	100.0		100.0	
DEBT REDEMPTION						
GOVERNMENTAL	\$ 91,393,692 (1)	\$113,865,947 (1)	\$ 268,977,091	.....	\$ 393,488,370	.....
PUBLIC SERVICE ENTERPRISES .....	.....	.....	18,945,267	.....	22,465,239	.....
TOTAL DEBT REDEMPTION	91,393,692	113,865,947	287,922,358	.....	415,953,609	.....

(1) Includes short term

TABLE 5
REVENUES AND EXPENDITURES - PERCENTAGE DISTRIBUTION
LOCAL GOVERNMENTAL UNITS - 1976

SOURCES OF REVENUE	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND REVENUE					
TAXES	33.1%	25.9%	35.1%	32.0%	2.1%
SPECIAL ASSESSMENTS .....	.6	13.0	2.7	...	.1
LICENSES AND PERMITS .....	.2	1.7	.7	...	...
INTERGOVERNMENTAL REVENUE					
Federal	7.8	13.7	12.2	.8	15.3
State	48.8	24.1	42.0	59.9	26.9
County .....	...	1.6	1.6	.1	.7
Other Local Units	1.1	1.0	.4	.9	10.1
TOTAL INTERGOVERNMENTAL REVENUE ..	57.7	40.4	56.2	61.7	53.0
CHARGES FOR SERVICES	3.8	10.8	2.1	2.1	21.5
FINES AND FORFEITS .....	.9	.8	...	...	...
MISCELLANEOUS REVENUE					
Interest	2.0	3.0	1.6	...	11.6
All Other Revenue	1.7	1.8	1.6	4.2	11.7
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES .....	...	2.6	...	...	...
TOTAL GOVERNMENTAL REVENUE	100%	100%	100%	100%	100%
EXPENDITURES BY FUNCTION					
EXpenditures by Function	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES
GOVERNMENTAL FUND EXPENDITURES (1)					
CURRENT EXPENSE					
General Government	12.7%	6.6%	16.8%	...	1.0%
Public Safety	7.0	18.6	7.1	...	*
Highways	9.7	8.0	46.3	...	...
Sanitation .....	.2	7.4	.7	...	2.2
Health	3.5	1.3	...	...	2.0
Hospitals	2.4	...	...	...	9.0
Welfare	39.7	...	...	...	...
Education .....	...	...	...	88.7	36.9
Libraries	1.2	1.4	...	...	.4
Recreation .....	.8	6.3	...	...	.8
Conservation of Natural Resources	1.5	...	...	...	1.0
Contributions to Public Service Enterprises .....	...	1.2	...	...	...
Urban Redevelopment and Housing .....	...	...	...	...	3.7
Unallocated	4.6	11.3	6.7	...	16.1
Interest Payments .....	.7	6.8	1.5	3.2	3.8
TOTAL CURRENT EXPENSE	84.0	68.9	79.1	91.9	76.9
CAPITAL OUTLAY	16.0	31.1	20.9	8.1	23.1
TOTAL GOVERNMENTAL EXPENDITURES	100%	100%	100%	100%	100%

NOTE: * Less than 1/10 of 1%.

(1) Based on expenditures shown on Table 4.

TABLE 6
CLASSIFICATION OF GROSS BONDED DEBT BY TYPE OF BONDS
December 31, 1976*

TYPES OF BONDS	COUNTIES (1)	CITIES (1)	TOWNS	SCHOOL DISTRICTS	OTHER AGENCIES	TOTAL	PERCENT OF TOTAL
GENERAL OBLIGATION	\$ 96,970,000	\$ 417,998,660	\$4,828,246	\$1,191,798,609	\$530,174,960	\$2,241,770,475	61.9%
SPECIAL ASSESSMENT	24,072,316	726,156,088	3,781,181	.....	1,111,615	755,121,200	20.8
REVENUE	9,940,000	262,526,635	110,238	.....	89,458,094	362,034,967	10.0
REFUNDING	14,525,000	81,675,000	.....	37,496,664	89,270,000	222,966,664	6.1
ALL OTHER	16,650,000	25,195,104	238,476	.....	.....	42,083,580	1.2
TOTAL GROSS BONDS OUTSTANDING	\$162,157,316	\$1,513,551,487	\$8,958,141	\$1,229,295,273	\$710,014,669	\$3,623,976,886	100.0%

NOTE: *Debt of some 17 cities, the University, Armory Building Commission, MTC and certain other agencies are shown at the end of the fiscal year.

(1) "All Other" consists primarily of bonds payable from State-Aid Street Allocations.

TABLE 7
GROSS DEBT OF LOCAL GOVERNMENTAL UNITS
1967-1976*

TYPE OF BONDS	DEBT OUTSTANDING DECEMBER 31									
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
BONDED DEBT										
General Obligation	\$ 937,818,589	\$1,019,346,152	\$1,125,969,880	\$1,292,452,222	\$1,529,616,891	\$1,707,943,823	\$1,991,078,547	\$2,243,780,755	\$2,253,291,893	\$2,241,770,475
Special Assessment	240,976,664	260,191,869	279,020,833	289,732,152	598,650,893	574,194,945	609,538,277	631,459,701	731,029,732	755,121,200
Revenue	236,607,937	286,687,356	303,852,220	439,479,308	466,149,016	516,745,967	360,000,975	320,946,769	343,542,018	362,034,967
Refunding	56,108,612	37,928,692	37,404,950	46,581,000	43,662,000	43,963,000	35,561,500	54,537,890	124,049,141	222,966,664
All Other	253,784,185	296,327,092	344,815,919	418,372,463	29,529,704	35,409,959	33,337,590	31,654,459	34,306,797	42,083,580
GROSS BONDED DEBT	\$1,725,295,987	\$1,900,481,161	\$2,091,063,802	\$2,486,617,145	\$2,667,608,504	\$2,878,257,694	\$3,029,516,889	\$3,282,379,574	\$3,486,219,581	\$3,623,976,886
UNFUNDED DEBT (orders, Short Term Loans, etc.)	42,662,457	60,790,714	73,780,953	71,603,416	192,730,725**	222,756,664	194,317,772	164,843,647	234,685,491	115,456,569
TOTAL GROSS DEBT	\$1,767,958,444	\$1,961,271,875	\$2,164,844,755	\$2,558,220,561	\$2,860,339,229	\$3,101,014,358	\$3,223,834,661	\$3,447,223,221	\$3,720,905,072	\$3,739,433,455

NOTE: *Restated years 1967-1970 from purpose of issue to type of bonds classification. Caution should be applied in making comparisons of 1971 through 1976 to prior years, especially in "All Other" which could not be reclassified for cities and villages.

** Correction in 1971.

TABLE 8
POPULATION IN MINNESOTA - 1970 and 1960

INCORPORATED PLACES	1970		1960		Per Cent Population Increase
	Number	Population	Number	Population	
Over 100,000	3	844,692	3	903,167	6.5*
20,000 to 100,000	24	815,400	15	458,549	77.8
10,000 to 20,000	27	374,285	21	293,073	27.7
2,500 to 10,000	99	464,496	87	426,351	8.9
Less than 2,500	700	415,247	717	431,894	3.9*
SUBTOTAL	853	2,914,120	843	2,513,034	16.0
UNINCORPORATED AREA					
Organized Towns	1,804	859,459	1,820	869,895	1.2*
Unorganized Territory		31,076		30,935	...
Total		3,804,655		3,413,864	

Land Area in Square Miles 80,009

*Decrease

TABLE 9
TAXABLE VALUATIONS, TAX LEVIES AND DELINQUENT TAXES
OF THE STATE AND LOCAL GOVERNMENTAL UNITS IN MINNESOTA
1956 - 1975

YEAR (1)	TAXABLE VALUATION REAL AND PERSONAL PROPERTY	PROPERTY TAX LEVIES							TOTAL DELINQUENT TAXES*
		Total	State	Counties (2)	Cities	Towns	School Districts (2)	Other Agencies	
1956	\$ 1,998,709,160	\$ 322,617,765	\$ 15,552,697	\$ 87,539,328	\$ 74,914,187	\$ 12,490,584	\$ 130,389,329	\$ 1,731,640	\$ 14,686,595
1957	2,041,276,929	359,859,708	19,955,842	96,695,807	82,673,013	12,258,351	146,670,507	1,595,188	13,990,670
1958	2,101,429,281	389,171,505	19,965,700	105,030,283	87,797,993	12,551,279	161,895,001	1,931,249	15,701,059
1959	2,127,231,895	422,026,996	23,878,094	111,114,648	94,230,315	12,265,868	178,269,531	2,268,540	17,247,001
1960	2,197,571,402	452,917,622	22,937,982	117,184,681	100,558,422	12,213,899	197,802,903	2,219,735	17,635,858
1961	2,234,013,630	488,824,724	24,801,597	128,371,352	106,139,491	12,608,641	213,865,645	3,037,998	20,557,470
1962	2,322,004,368	524,779,774	29,754,399	135,962,748	110,895,492	13,405,476	231,257,405	3,504,254	26,247,227
1963	2,336,319,330	552,554,742	29,879,359	148,501,853	110,063,666	13,441,932	245,628,957	4,038,975	27,665,537
1964	2,385,690,893	587,304,977	27,820,384	158,193,056	115,342,908	13,101,359	268,909,163	3,938,107	11,563,622
1965	2,423,102,448	620,639,281	38,322,818	157,206,125	119,468,999	13,364,008	288,246,061	4,031,270	16,434,885
1966	2,517,198,681	657,589,284	36,481,201	160,439,497	124,680,667	14,163,548	317,801,845	4,022,426	15,438,714
1967	2,348,840,609	637,049,763	.....	167,044,506	128,904,167	12,814,842	323,979,383	4,306,865	14,232,811
1968	2,553,823,994	769,218,788	.....	191,531,951	145,583,414	12,150,962	414,511,576	5,440,885	14,592,552
1969	2,653,344,096	878,325,776	.....	206,571,580	159,936,927	13,510,729	492,168,935	6,137,605	16,715,623
1970	3,097,808,140	1,039,640,279	.....	236,286,063	187,062,138	13,799,177	595,312,008	7,180,893	20,981,042
1971	3,218,357,525	957,404,916	.....	246,366,619	178,772,329	13,064,940	504,452,892	14,748,136	48,303,198
1972**	10,432,572,323	982,326,389	.....	253,740,529	176,068,110	14,565,676	521,696,691	16,255,383	26,167,716
1973	10,908,037,661	1,083,989,532	.....	283,413,841	194,774,892	15,403,697	568,556,959	21,840,143	24,851,679
1974	11,423,354,820	1,233,797,284	.....	320,755,064	227,746,820	16,320,512	631,719,865	37,255,923	30,409,592
1975	12,790,040,687	1,275,385,588	.....	335,647,162	233,205,731	18,462,754	657,053,360	31,014,581	34,295,868

NOTE: (1) Year shown is year of tax levy collectible in following year.

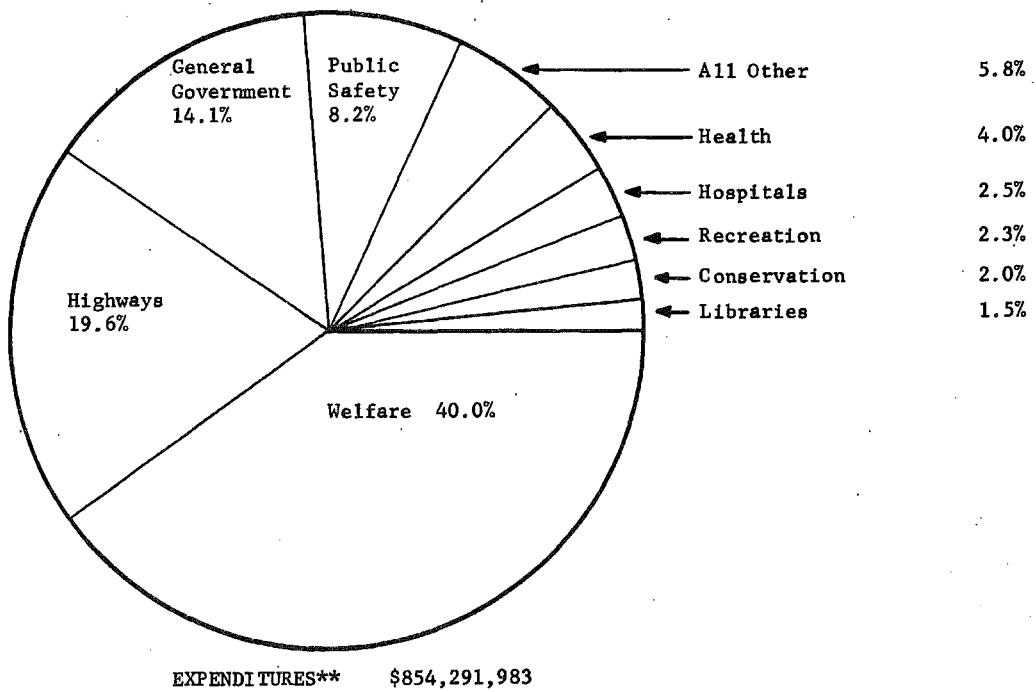
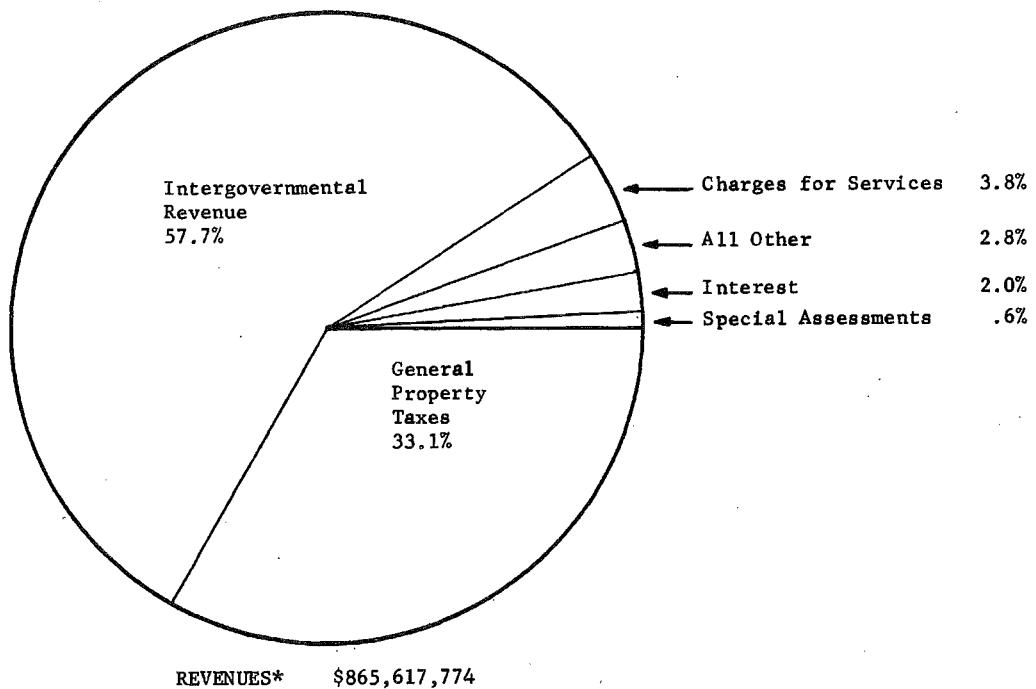
(2) Includes share of the power and light company tax.

* Total Delinquent taxes, all years, as of January 1, 1956 and succeeding years, except current year's delinquencies.

** Taxes levied in 1972, payable in 1973 were the first levies to come under the market value concept.

REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FIGURE 1
THE COUNTIES - 1976



* Does not include borrowing, agency, trust or investment receipts.
** Current expense and capital outlay.

FIGURE 2
THE COUNTIES
REVENUES

For the Years 1966 - 1976

(Millions of Dollars)

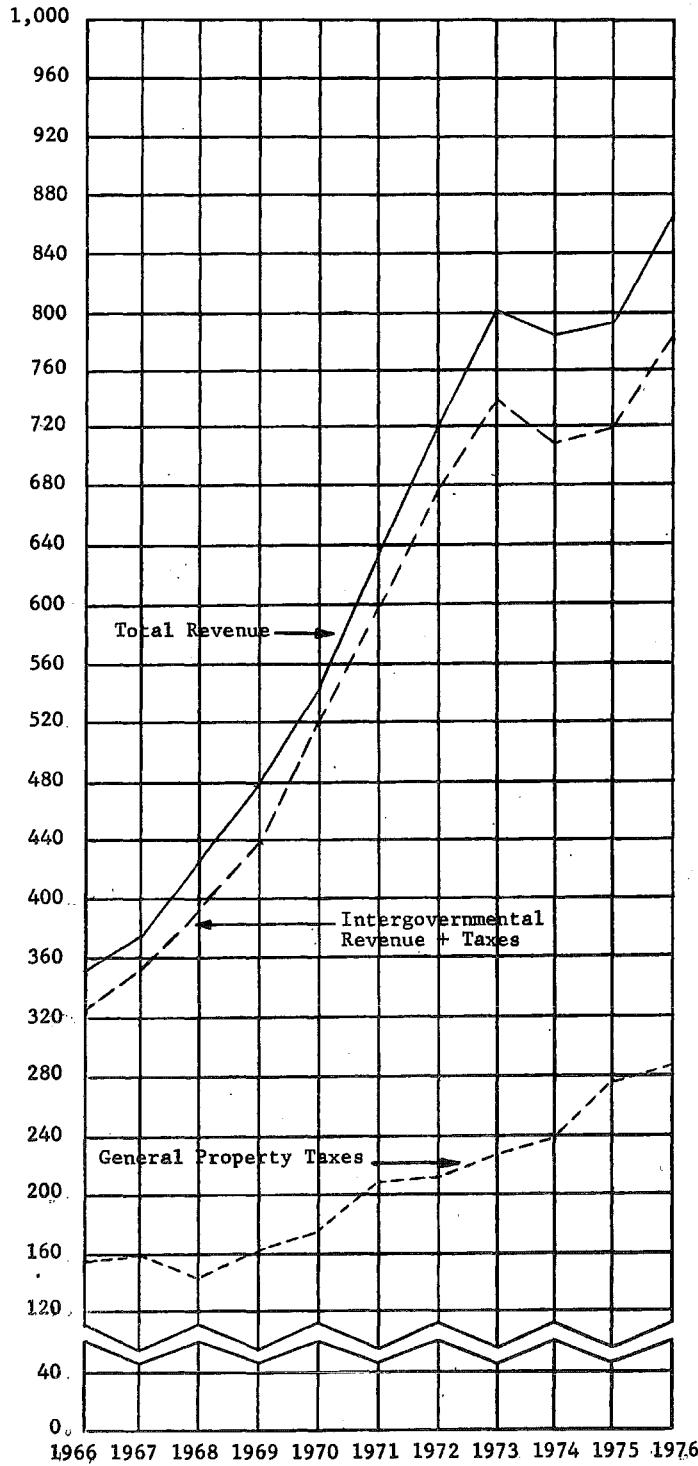


FIGURE 3
THE COUNTIES
EXPENDITURES

For the Years 1966 - 1976

(Millions of Dollars)

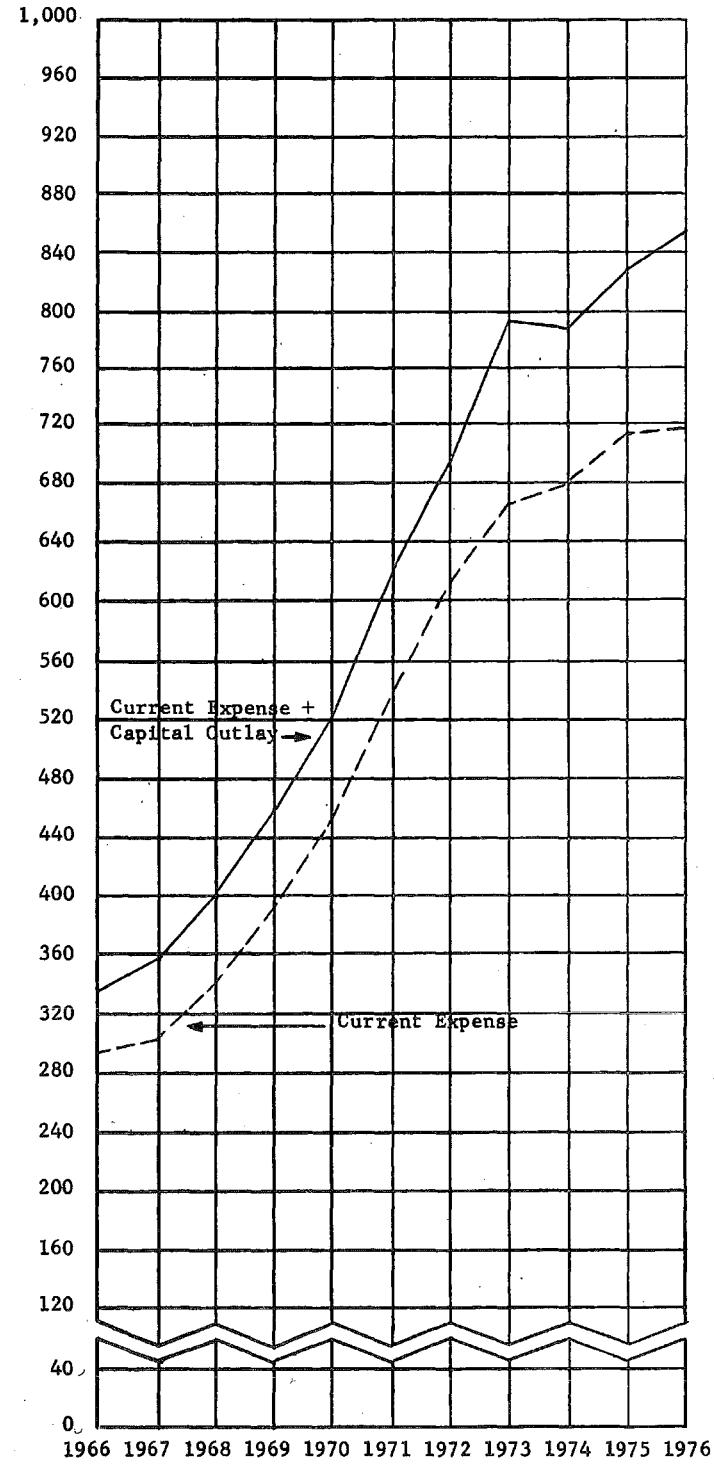


FIGURE 4
THE COUNTIES BONDED INDEBTEDNESS

For the Years 1967 - 1976
(Millions of Dollars)

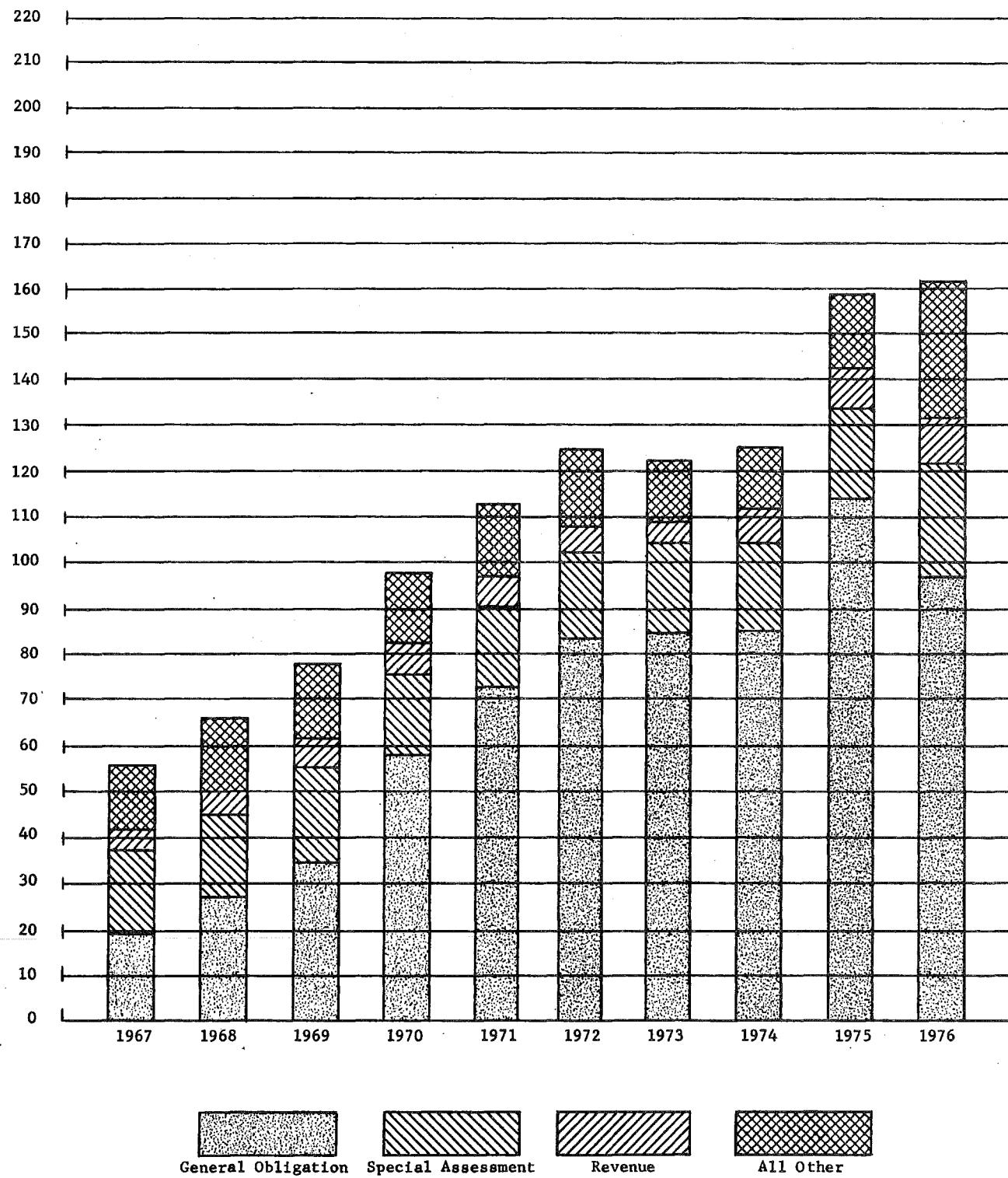


TABLE 10
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
For the Years 1972, 1973, 1974, 1975 and 1976

SOURCES OF REVENUE	1972		1973		1974		1975		1976	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES	\$210,975,321	29.3	\$223,630,768	27.8	\$234,903,992	29.9	\$274,417,407	34.7	\$286,871,368	33.1
SPECIAL ASSESSMENTS	4,249,303	.6	4,456,097	.6	4,773,832	.6	4,409,829	.6	5,702,492	.6
LICENSES AND PERMITS	864,010	.1	6,783,224	.8	4,551,487	.6	3,531,255	.4	1,912,719	.2
INTERGOVERNMENTAL REVENUE										
State General Support	77,194,968	...	77,781,487	...	91,649,949	...	98,671,251	...	92,422,437	...
State Grants - Highways	56,018,974	...	54,389,911	...	67,150,602	...	64,678,064	...	76,664,701	...
State Grants - Welfare	297,311,988	...	310,721,575	...	243,491,043	...	192,258,654	...	220,208,662	...
State Grants - Other	10,268,850	...	19,089,404	...	20,692,411	...	34,254,566	...	33,411,163	...
Other Local Units	5,810,658	...	8,163,283	...	5,420,554	...	5,419,040	...	9,271,369	...
Federal Grants	25,305,947	...	52,911,863	...	46,071,568	...	48,675,881	...	67,178,585	...
TOTAL INTERGOVERNMENTAL REVENUE	\$471,911,385	65.5	\$523,057,523	64.9	\$474,476,127	60.4	\$443,957,556	56.2	\$499,156,917	57.7
CHARGES FOR SERVICES	15,648,020	2.2	19,153,572	2.4	20,922,538	2.7	23,484,288	3.0	33,104,248	3.8
FINES AND FORFEITS	3,795,170	.5	5,087,850	.6	5,239,577	.7	6,580,034	.8	7,592,727	.9
MISCELLANEOUS REVENUE										
Interest Earnings	10,055,899	1.4	17,163,793	2.1	22,435,494	2.8	18,216,824	2.3	16,947,584	2.0
All Other Revenue (1)	2,631,088	.4	6,061,073	.8	18,431,933	2.3	16,061,149	2.0	14,329,719	1.7
TOTAL REVENUE RECEIPTS	\$720,130,196	100.0	\$805,393,900	100.0	\$785,734,980	100.0	\$790,658,342	100.0	\$865,617,774	100.0
EXPENDITURES BY FUNCTION										
EXPENDITURES (Including Capital Outlay)	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
GENERAL GOVERNMENT	\$ 71,099,809	10.3	\$ 92,581,715	11.7	\$ 95,127,591	12.1	\$111,482,078	13.5	\$120,812,177	14.1
PUBLIC SAFETY	28,378,993	4.1	35,973,340	4.6	48,690,522	6.2	63,968,618	7.7	69,782,444	8.2
CONSERVATION OF NATURAL RESOURCES	8,407,524	1.2	10,234,059	1.3	9,163,598	1.2	11,175,469	1.4	17,241,340	2.0
HIGHWAYS	112,021,209	16.2	143,161,045	18.1	157,611,820	20.1	158,729,302	19.2	167,592,324	19.6
SANITATION	1,683,673	.2	1,794,170	.2	2,403,137	.3	2,679,749	.3	2,451,050	.3
HEALTH	11,903,146	1.7	15,240,902	1.9	21,141,882	2.7	27,295,395	3.3	34,091,320	4.0
HOSPITALS	12,690,377	1.8	16,897,324	2.2	19,503,359	2.5	24,365,064	3.0	21,371,774	2.5
WELFARE	410,288,683	59.2	433,154,327	54.7	361,624,990	46.2	363,629,838	44.0	341,645,858	40.0
EDUCATION	2,373,948	.3	848,954	.1	7,336	*	.....	..	.....	..
LIBRARIES	10,903,027	1.6	11,349,457	1.4	11,222,003	1.4	12,176,997	1.5	13,321,160	1.5
RECREATION	7,082,007	1.0	11,290,118	1.4	14,070,314	1.8	21,440,638	2.6	19,628,270	2.3
UNALLOCATED	12,230,204	1.8	15,169,167	1.9	39,629,263	5.1	25,173,628	3.0	40,704,712	4.8
INTEREST PAYMENTS	3,783,080	.6	3,722,590	.5	3,406,507	.4	4,224,436	.5	5,649,554	.7
TOTAL EXPENDITURES	\$692,845,680	100.0	\$791,417,168	100.0	\$783,602,322	100.0	\$826,341,212	100.0	\$854,291,983	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$112,374,963	...	\$123,275,888	...	\$122,020,714	...	\$123,685,599(2)	...	\$165,688,575(3)	...
Issued	18,748,000	...	7,763,000	...	12,258,000	...	47,107,000	...	24,679,500	...
Paid	7,847,075	...	9,018,174	...	10,223,130	...	10,928,356	...	28,210,759	...
Outstanding December 31	\$123,275,888	...	\$122,020,714	...	\$124,055,584	...	\$159,864,243	...	\$162,157,316	...

NOTE: * Less than 1/10 of 1%.

(1) Includes Welfare (Income from recoveries) for 1973 through 1976.

(2) Overstated in previous year - Brown County escrow account \$370,000.

(3) During 1976, Hennepin County Park Reserve District bonds totaling \$5,825,000 were determined to be obligations of Hennepin County.

TABLE II
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Aitkin 11,403 \$ 33,895,585 1,026,358	Anoka 154,556 \$ 528,060,845 11,014,854	Becker 24,372 \$ 54,957,209 1,537,252	Beltrami 26,373 \$ 38,740,917 1,579,467	Benton 20,841 \$ 49,440,304 1,330,786	Big Stone 7,941 \$ 22,536,928 735,605	Blue Earth 52,322 \$ 171,511,978 3,936,774	Brown 28,887 \$ 97,596,683 1,973,406	Carlton 28,072 \$ 74,715,939 2,259,055	Carver 28,310 \$ 101,499,326 3,242,966
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES										
	\$ 898,753	\$ 9,069,744	\$ 1,364,731	\$ 1,416,846	\$ 1,092,303	\$ 607,189	\$ 3,435,159	\$ 1,598,789	\$ 2,034,778	\$ 2,806,000
SPECIAL ASSESSMENTS										
	.....	8,984	1,195	11,001	.....	8,584	82,987	347,580	.....	40,935
LICENSES AND PERMITS										
	30,860	48,350	22,567	13,044	16,714	3,785	13,160	6,542	14,203	32,712
FINES AND FORFEITS										
	58,006	349,894	84,544	207,442	54,740	38,919	147,275	44,774	79,675	94,835
INTERGOVERNMENTAL REVENUE										
State General Support ³	369,818	3,284,998	609,662	592,410	541,160	220,378	1,124,161	731,208	1,081,071	949,249
State Grants - Highways ⁴	866,053	1,295,059	851,448	978,470	313,763	324,336	958,103	836,231	827,922	567,581
State Grants - Welfare	741,403	7,074,291	1,390,915	2,859,412	606,949	288,496	1,926,213	671,231	1,533,994	987,506
State Grants - Other	332,777	2,872,914	166,691	108,619	127,728	23,118	239,865	535,507	191,148	375,055
Federal Revenue Sharing	321,764	1,413,137	431,166	405,939	332,598	165,034	601,603	449,826	653,756	365,175
Federal Grants - Other	135,718	113,586	33,420	26,844	10,106	.....	49,065	12,007	20,358	10,540
Grants from other Local Units	27,000	346,823	18,711	95,387	.....	.....	2,900	.....	.....	117,161
TOTAL INTERGOVERNMENTAL REVENUE										
	\$ 2,794,533	\$ 16,400,808	\$ 3,502,013	\$ 5,067,081	\$ 1,932,304	\$ 1,021,362	\$ 4,901,910	\$ 3,236,010	\$ 4,308,249	\$ 3,372,267
CHARGES FOR SERVICES										
	132,020	1,418,182	276,602	249,225	70,777	77,378	317,849	194,899	420,411	368,529
INTEREST EARNINGS										
	21,418	535,932	125,126	71,948	80,371	13,422	240,893	112,256	146,956	111,717
WELFARE (INCOME FROM RECOVERIES)										
	.....	92,832	191,620	21,193	10,692	3,122	69,786	31,538	35,845	.....
ALL OTHER REVENUE - UNCLASSIFIED										
	14,609	541,931	25,693	41,558	19,615	81,148	115,723	44,426	14,886	55,429
TOTAL REVENUE RECEIPTS										
	\$ 3,950,199	\$ 28,466,657	\$ 5,594,091	\$ 7,099,338	\$ 3,277,516	\$ 1,854,909	\$ 9,324,742	\$ 5,616,814	\$ 7,055,003	\$ 6,882,424
NONREVENUE RECEIPTS										
TOTAL BORROWING										
	.....	.....	.....	.....	.....	.....	378,132	.....	.....	.....
REFUNDS AND REIMBURSEMENTS										
	98,219	1,283,554	71,901	273,594	74,946	176,181	1,407,113	626,846	661,197	250,536
TRUST AND AGENCY RECEIPTS										
	5,892,589	93,222,988	8,171,845	8,046,283	5,358,288	3,423,239	14,107,529	5,588,053	13,866,048	19,313,048
SALE OF INVESTMENTS										
	.....	.....	1,030,997	.....	.....	.....	4,939,313	742,218	.....	310,000
TOTAL NONREVENUE RECEIPTS										
	\$ 5,990,808	\$ 94,506,542	\$ 9,274,743	\$ 8,319,877	\$ 5,433,234	\$ 3,599,420	\$ 20,832,087	\$ 6,957,117	\$ 14,527,245	\$ 19,873,584
TOTAL RECEIPTS										
	\$ 9,941,007	\$ 122,973,199	\$ 14,868,834	\$ 15,419,215	\$ 8,710,750	\$ 5,454,329	\$ 30,156,829	\$ 12,573,931	\$ 21,582,248	\$ 26,756,008

TABLE I 2
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Aitkin	Anoka	Becker	Beltrami	Benton	Big Stone	Blue Earth	Brown	Carlton	Carver
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 487,803	\$ 4,409,670	\$ 544,411	\$ 948,092	\$ 488,956	\$ 283,306	\$ 1,224,228	\$ 650,851	\$ 883,980	\$ 1,097,290
PUBLIC SAFETY										
Sheriff	180,914	1,790,178	266,789	167,775	126,103	97,810	520,246	199,688	403,169	731,358
Corrections	30,888	510,193	73,646	112,322	26,015	8,737	151,800	69,069	121,792	116,402
Other	15,641	40,647	23,752	16,487	9,674	10,783	27,115	15,060	23,986	20,140
TOTAL PUBLIC SAFETY	\$ 227,443	\$ 2,341,018	\$ 364,187	\$ 296,584	\$ 161,792	\$ 117,330	\$ 699,161	\$ 283,817	\$ 548,947	\$ 867,900
CONSERVATION OF NATURAL RESOURCES ²	38,613	179,310	91,343	60,252	49,530	53,733	206,725	336,793	104,805	101,304
HIGHWAYS										
Administration	43,307	144,513	40,796	81,802	38,063	43,206	94,180	78,268	76,835	98,175
Operation and Maintenance	319,367	1,782,234	752,101	595,957	351,559	310,297	1,544,316	514,781	652,818	365,463
TOTAL HIGHWAYS	\$ 362,674	\$ 1,926,747	\$ 792,897	\$ 677,759	\$ 389,622	\$ 353,503	\$ 1,638,496	\$ 593,049	\$ 729,653	\$ 463,638
SANITATION	12,934	....	45,422	3,000	....	....	....	....	85,488	....
CONSERVATION OF HEALTH	234,329	770,332	32,046	91,641	75,700	40,707	232,990	86,614	224,569	297,149
CONTRIBUTIONS TO ENTERPRISE FUNDS . . . . .	....	....	....	....	....	....	....	....	....	....
WELFARE										
Administration	210,687	1,209,367	659,918	402,320	197,053	182,293	382,030	163,306	423,180	351,369
General Relief	68,237	1,267,048	300,772	440,958	102,256	65,130	459,983	168,192	339,846	180,552
Aid to Families with Dependent Children	297,415	6,179,761	1,097,606	1,967,328	428,838	152,490	1,219,735	407,819	964,650	556,864
Medical Assistance	73,654	838,989	132,745	212,166	69,046	54,827	108,804	78,314	113,795	74,429
Social Services	185,381	1,253,159	16,901	451,291	164,344	106,520	647,337	266,463	450,153	467,300
Other Welfare Costs	146,240	83,621	60,173	31,773	16,187	31,571	42,822	24,816	59,000	43,895
TOTAL WELFARE	\$ 981,614	\$ 10,831,945	\$ 2,268,115	\$ 3,505,836	\$ 977,724	\$ 592,831	\$ 2,860,711	\$ 1,108,910	\$ 2,350,624	\$ 1,674,409
LIBRARIES	23,888	865,235	25,832	11,073	25,469	....	87,190	....	21,319	90,284
PARKS AND RECREATION ³	61,810	686,448	39,130	9,597	7,825	3,249	54,324	67,510	23,924	67,810
OTHER CULTURE - RECREATION	1,500	10,580	8,283	4,446	200	5,061	18,280	26,246	3,900	4,000
MISCELLANEOUS	241,528	2,378,370	178,092	123,545	207,582	219,236	524,851	503,834	557,028	399,846
INTEREST PAYMENTS	10,055	31,410	16,600	16,207	....	....	29,967	77,887	....	40,537
TOTAL CURRENT EXPENSE	\$ 2,684,191	\$ 24,431,065	\$ 4,406,358	\$ 5,748,032	\$ 2,384,400	\$ 1,668,956	\$ 7,576,923	\$ 3,735,511	\$ 5,534,237	\$ 5,104,167
CAPITAL OUTLAY										
HIGHWAYS	978,841	1,690,418	851,049	805,537	534,156	221,676	862,730	995,315	1,154,559	999,968
GENERAL GOVERNMENT	12,830	994,373	2,761	24,331	80,875	5,099	35,971	192,984	236,103	29,614
ALL OTHER	8,511	1,214,648	101,929	23,166	14,986	....	1,049,718	104,571	45,243	170,946
TOTAL CAPITAL OUTLAY	1,000,182	3,899,439	955,739	853,034	630,017	226,775	1,948,419	1,292,870	1,435,905	1,200,528
TOTAL EXPENDITURES	\$ 3,684,373	\$ 28,330,504	\$ 5,362,097	\$ 6,601,066	\$ 3,014,417	\$ 1,895,731	\$ 9,525,342	\$ 5,028,381	\$ 6,970,142	\$ 6,304,695
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	55,000	30,000	100,000	55,000	....	....	549,000	154,000	....	95,000
REFUNDS AND REIMBURSEMENTS	70,780	1,076,541	200	187,105	177	38,266	754,569	571,220	325,459	169,166
TRUST AND AGENCY PAYMENTS	5,986,765	93,466,882	8,602,330	8,094,032	5,342,229	3,533,250	14,140,546	5,562,989	13,816,843	19,296,671
PURCHASE OF INVESTMENTS . . . . .	....	....	833,213	....	....	....	5,017,705	822,999	....	380,000
TOTAL DISBURSEMENTS	\$ 9,796,918	\$ 122,903,927	\$ 14,897,840	\$ 14,937,203	\$ 8,356,823	\$ 5,467,247	\$ 29,987,162	\$ 12,139,589	\$ 21,112,444	\$ 26,245,532

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Cass 17,323 \$ 53,047,309 1,816,520	Chippewa 15,109 \$ 45,801,966 1,196,974	Chisago 17,492 \$ 54,973,566 1,657,763	Clay 46,585 \$110,531,984 2,320,437	Clearwater 8,013 \$ 23,221,453 606,544	Cook 3,423 \$ 14,124,522 464,414	Cottonwood 14,887 \$ 60,059,807 1,151,347	Crow Wing 34,826 \$112,810,019 2,529,099	Dakota 139,808 \$637,416,937 11,733,146	Dodge 13,037 \$ 42,545,995 979,866
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES										
	\$ 1,647,196	\$ 1,193,457	\$ 1,353,141	\$ 1,983,261	\$ 587,425	\$ 368,236	\$ 984,014	\$ 2,264,419	\$ 9,700,909	\$ 809,329
SPECIAL ASSESSMENTS										
	.....	460,793	5,590	70,355	7,809	.....	25,422	.....	18,736	13,594
LICENSES AND PERMITS										
	51,027	1,241	40,321	13,673	3,347	9,682	4,555	34,512	22,662	1,641
FINES AND FORFEITS										
	84,270	22,756	6,615	160,129	24,399	20,552	15,294	57,227	326,090	26,489
INTERGOVERNMENTAL REVENUE										
State General Support ³										
	428,904	405,885	607,922	920,216	196,538	425,191	394,634	921,463	3,253,374	365,735
State Grants - Highways ⁴										
	1,036,448	616,913	1,105,899	1,154,661	710,961	420,043	543,077	454,039	890,632	567,627
State Grants - Welfare										
	1,853,586	538,331	542,011	1,123,335	827,653	196,482	391,904	2,106,167	6,445,954	317,554
State Grants - Other										
	153,249	154,987	417,313	144,946	34,527	95,908	91,464	320,780	202,997	107,881
Federal Revenue Sharing										
	480,761	309,078	292,081	443,547	229,156	63,392	226,704	628,150	1,290,750	218,730
Federal Grants - Other										
	34,821	9,503	....	40,474	6,855	108,056	34,501	43,111	....	6,508
Grants from other Local Units										
	....	21,666	15,988	12,537	15,240	....	1,736	....	4,694	....
TOTAL INTERGOVERNMENTAL REVENUE										
	\$ 3,987,769	\$ 2,056,363	\$ 2,981,214	\$ 3,839,716	\$ 2,020,930	\$ 1,309,072	\$ 1,684,020	\$ 4,473,710	\$ 12,088,401	\$ 1,584,035
CHARGES FOR SERVICES										
	211,454	104,158	183,650	529,661	339,285	52,615	59,246	387,174	1,368,495	63,434
INTEREST EARNINGS										
	161,309	78,519	104,505	186,205	106,559	21,507	43,722	96,358	761,838	30,703
WELFARE (INCOME FROM RECOVERIES)										
	9,439	15,243	2,777	2,635	14,552	13,862	1,622	10,558	53,320	6,340
ALL OTHER REVENUE-UNCLASSIFIED										
	59,478	30,695	68,945	66,472	15,296	11,609	18,680	40,304	167,202	18,733
TOTAL REVENUE RECEIPTS										
	\$ 6,211,942	\$ 3,963,225	\$ 4,746,758	\$ 6,852,107	\$ 3,119,602	\$ 1,807,135	\$ 2,836,575	\$ 7,364,262	\$ 24,507,653	\$ 2,554,298
NONREVENUE RECEIPTS										
TOTAL BORROWING										
	....	1,866,000	....	1,000,511	....	....	....	161,683	....	....
REFUNDS AND REIMBURSEMENTS										
	159,748	223,075	11,256	289,129	76,199	62,695	92,892	737,882	1,148,899	48,201
TRUST AND AGENCY RECEIPTS										
	8,875,421	8,048,212	9,552,259	21,311,728	3,863,818	2,827,981	8,249,963	15,458,073	128,158,087	5,783,929
SALE OF INVESTMENTS										
	1,555,175	1,604,739	273,879	456,486	510,000	30,000	....	....	51,635,318	....
TOTAL NONREVENUE RECEIPTS										
	\$ 10,590,344	\$ 11,742,026	\$ 9,837,394	\$ 23,057,854	\$ 4,450,017	\$ 2,920,676	\$ 8,342,855	\$ 16,357,638	\$ 180,942,304	\$ 5,832,130
TOTAL RECEIPTS										
	\$ 16,802,286	\$ 15,705,251	\$ 14,584,152	\$ 29,909,961	\$ 7,569,619	\$ 4,727,811	\$ 11,179,430	\$ 23,721,900	\$ 205,449,957	\$ 8,386,428

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Cass	Chippewa	Chisago	Clay	Clearwater	Cook	Cottonwood	Crow Wing	Dakota	Dodge
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT¹	\$ 853,002	\$ 596,080	\$ 739,837	\$ 904,123	\$ 308,740	\$ 293,252	\$ 414,739	\$ 1,315,284	\$ 3,117,089	\$ 407,479
PUBLIC SAFETY										
Sheriff	273,944	75,902	304,039	263,553	61,468	61,562	90,503	229,736	978,844	145,228
Corrections	61,595	64,599	38,138	369,864	20,290	33,337	15,705	123,572	177,874	2,593
Other	50,355	23,024	17,065	13,227	7,223	7,842	13,849	62,441	45,179	14,638
TOTAL PUBLIC SAFETY	\$ 385,894	\$ 163,525	\$ 359,242	\$ 646,644	\$ 88,981	\$ 102,741	\$ 120,057	\$ 415,749	\$ 1,201,897	\$ 162,459
CONSERVATION OF NATURAL RESOURCES²	72,835	917,244	116,337	270,745	50,184	18,976	107,532	40,578	170,450	82,401
HIGHWAYS										
Administration	54,884	34,981	76,283	53,256	78,761	34,603	84,556	158,894	250,398	37,108
Operation and Maintenance	611,780	504,285	395,592	1,981,650	372,449	584,466	517,081	446,810	2,393,356	540,653
TOTAL HIGHWAYS	\$ 666,664	\$ 539,266	\$ 471,875	\$ 2,034,906	\$ 451,210	\$ 619,069	\$ 601,637	\$ 605,704	\$ 2,643,754	\$ 577,761
SANITATION	39,936	....	11,591	71,978	4,686	32,077	13,750	750	....	6,988
CONSERVATION OF HEALTH	65,892	70,910	146,666	163,509	262,985	1,650	53,590	235,172	904,415	70,699
CONTRIBUTIONS TO ENTERPRISE FUNDS	....	....	64,579	....	20,584	61,451	....	....	....	14,629
WELFARE										
Administration	377,731	146,495	213,081	383,148	171,640	61,359	157,544	496,139	893,855	88,605
General Relief	312,878	178,528	126,535	231,679	128,256	56,031	77,380	272,762	1,751,319	57,356
Aid to Families with Dependent Children	1,162,906	311,854	388,739	790,572	423,186	82,762	247,921	1,405,183	5,634,348	267,494
Medical Assistance	90,935	57,585	67,814	92,741	55,337	22,186	60,803	136,136	323,740	39,570
Social Services	553,134	163,731	215,260	342,019	266,837	133,212	115,043	636,485	941,900	88,322
Other Welfare Costs	54,993	10,747	14,685	....	30,035	4,670	7,530	31,266	59,053	17,005
TOTAL WELFARE	\$ 2,552,577	\$ 868,940	\$ 1,026,114	\$ 1,840,159	\$ 1,075,291	\$ 360,220	\$ 666,221	\$ 2,977,971	\$ 9,604,215	\$ 558,352
LIBRARIES	19,532	130,621	38,721	38,865	....	16,820	....	21,500	680,821	....
PARKS AND RECREATION³	17,714	....	30,733	14,125	16,756	....	19,799	....	270,371	4,360
OTHER CULTURE - RECREATION	1,105	20,183	14,096	10,775	5,100	3,905	12,430	440	26,033	....
MISCELLANEOUS	156,100	168,313	178,658	210,501	84,166	191,880	123,280	306,716	1,100,914	100,657
INTEREST PAYMENTS	43,470	161,253	8,040	3,915	70,999	....	4,957	....	3,315	....
TOTAL CURRENT EXPENSE	\$ 4,874,721	\$ 3,636,335	\$ 3,206,489	\$ 6,210,245	\$ 2,439,682	\$ 1,702,041	\$ 2,137,992	\$ 5,919,864	\$ 19,723,274	\$ 1,985,785
CAPITAL OUTLAY										
HIGHWAYS	1,311,646	572,787	1,118,401	511,331	928,478	88,104	448,445	1,002,814	1,548,468	530,517
GENERAL GOVERNMENT	771,953	2,966	10,307	5,196	6,457	3,711	38,812	123,613	505,214	70,634
ALL OTHER	19,154	18,999	44,961	253,715	4,287	73,232	4,717	896,809	1,437,083	13,226
TOTAL CAPITAL OUTLAY	2,102,753	594,752	1,173,669	770,242	939,222	165,047	491,974	2,023,236	3,490,765	614,377
TOTAL EXPENDITURES	\$ 6,977,474	\$ 4,231,087	\$ 4,380,158	\$ 6,980,487	\$ 3,378,904	\$ 1,867,088	\$ 2,629,966	\$ 7,943,100	\$ 23,214,039	\$ 2,600,162
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	140,000	271,000	40,000	60,000	85,000	....	....	....	20,000	....
REFUNDS AND REIMBURSEMENTS	122,843	47,796	92,216	233,117	42,182	33,806	60,704	396,843	665,743	25,650
TRUST AND AGENCY PAYMENTS	8,533,877	8,076,164	9,710,735	21,271,189	3,828,746	2,744,927	8,241,346	15,288,122	126,843,380	5,773,721
PURCHASE OF INVESTMENTS	871,170	2,463,453	274,247	1,021,501	....	....	....	....	52,104,792	....
TOTAL DISBURSEMENTS	\$ 16,645,364	\$ 15,089,500	\$ 14,497,356	\$ 29,566,294	\$ 7,334,832	\$ 4,645,821	\$ 10,932,016	\$ 23,628,065	\$ 202,847,954	\$ 8,399,533

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Douglas 22,892 \$ 61,585,900 1,534,102	Faribault 20,896 \$ 82,741,502 1,611,804	Fillmore 21,916 \$ 60,318,580 1,368,610	Freeborn 38,064 \$129,535,295 2,696,543	Goodhue 34,763 \$238,208,415 2,585,068	Grant 7,462 \$ 25,636,321 576,305	Hennepin 960,080 \$ 3,949,098,716 103,763,299	Houston 17,556 \$ 36,571,271 1,054,716	Hubbard 10,583 \$ 31,490,815 1,065,019	Isanti 16,560 \$ 46,055,370 1,347,118
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 1,316,007	\$ 1,412,369	\$ 1,117,821	\$ 2,388,008	\$ 2,282,769	\$ 502,488	\$ 92,420,707	\$ 801,973	\$ 1,009,798	\$ 1,025,384
SPECIAL ASSESSMENTS	25,834	151,195	.....	33,682	.....	5,742	.....	.....	.....	854
LICENSES AND PERMITS	40,854	1,359	20,015	9,039	19,372	1,078	471,516	18,187	23,358	11,563
FINES AND FORFEITS	102,850	58,256	69,154	146,896	52,126	16,877	268,667	36,035	36,407	58,172
INTERGOVERNMENTAL REVENUE										
State General Support ³	690,861	486,244	613,746	906,860	681,551	196,211	16,480,034	500,863	289,336	541,513
State Grants - Highways ⁴	1,081,806	731,601	1,424,955	777,507	1,160,602	520,563	6,063,680	896,229	620,132	248,369
State Grants - Welfare	790,634	587,243	373,774	1,123,704	877,405	178,174	76,134,385	348,931	701,604	764,078
State Grants - Other	141,614	324,722	58,939	619,252	232,256	33,485	6,473,968	79,723	146,190	752,036
Federal Revenue Sharing	375,268	315,716	346,158	467,075	418,806	144,308	9,096,311	186,368	253,853	265,717
Federal Grants - Other	21,766	39,398	10,044	14,344	12,305	4,844	4,159,932	8,697	13,577	.....
Grants from other Local Units . . . . .	.....	.....	.....	.....	49,202	.....	1,807,612	.....	.....	297
TOTAL INTERGOVERNMENTAL REVENUE	\$ 3,101,949	\$ 2,484,924	\$ 2,827,616	\$ 3,908,742	\$ 3,432,127	\$ 1,077,585	\$ 120,215,922	\$ 2,020,811	\$ 2,024,692	\$ 2,572,010
CHARGES FOR SERVICES	276,257	177,618	160,053	227,929	354,805	71,463	6,105,550	151,767	135,279	100,549
INTEREST EARNINGS	128,486	42,577	61,827	94,854	78,153	25,142	3,867,810	67,256	42,986	293,987
WELFARE (INCOME FROM RECOVERIES)	8,643	13,582	903	.....	29,413	1,450	.....	.....	.....	9,186
ALL OTHER REVENUE - UNCLASSIFIED	88,585	45,535	23,412	74,076	51,827	14,582	5,281,919	25,536	19,528	42,722
TOTAL REVENUE RECEIPTS	\$ 5,089,465	\$ 4,387,415	\$ 4,280,801	\$ 6,883,226	\$ 6,300,592	\$ 1,716,407	\$ 228,632,091	\$ 3,121,565	\$ 3,292,048	\$ 4,114,427
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
REFUNDS AND REIMBURSEMENTS	267,147	304,461	101,025	248,612	67,229	46,020	.....	83,304	118,469	221,829
TRUST AND AGENCY RECEIPTS	11,061,451	4,229,580	12,551,045	11,896,098	28,223,340	3,136,604	443,660,569	3,990,380	9,011,056	6,930,522
SALE OF INVESTMENTS . . . . .	.....	.....	4,294,516	.....	2,260,901	.....	1,058,639,617	2,110,955	.....	.....
TOTAL NONREVENUE RECEIPTS	\$ 11,328,598	\$ 4,534,041	\$ 16,946,586	\$ 12,144,710	\$ 30,551,470	\$ 3,182,624	\$ 1,502,300,186	\$ 6,184,639	\$ 9,129,525	\$ 7,152,351
TOTAL RECEIPTS	\$ 16,418,063	\$ 8,921,456	\$ 21,227,387	\$ 19,027,936	\$ 36,852,062	\$ 4,899,031	\$ 1,730,932,277	\$ 9,306,204	\$ 12,421,573	\$ 11,266,778

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Douglas	Faribault	Fillmore	Freeborn	Goodhue	Grant	Hennepin	Houston	Hubbard	Isanti
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 573,998	\$ 597,658	\$ 685,080	\$ 1,176,628	\$ 833,959	\$ 242,712	\$ 29,342,549	\$ 512,766	\$ 535,197	\$ 474,508
PUBLIC SAFETY										
Sheriff	197,716	125,679	170,394	341,274	364,573	74,147	4,625,613	112,709	145,159	144,476
Corrections	81,095	49,899	85,941	169,127	84,011	9,460	11,894,291	21,619	3,018	24,780
Other	76,330	15,921	8,637	21,079	29,514	4,577	673,965	10,233	25,685	15,858
TOTAL PUBLIC SAFETY	\$ 355,141	\$ 191,499	\$ 264,972	\$ 531,480	\$ 478,098	\$ 88,184	\$ 17,193,869	\$ 144,561	\$ 173,862	\$ 185,114
CONSERVATION OF NATURAL RESOURCES ²	70,680	185,670	63,229	342,640	65,453	78,595	....	69,493	52,917	55,291
HIGHWAYS										
Administration	66,046	68,568	136,515	106,505	175,862	63,902	1,286,553	34,007	46,651	284,092
Operation and Maintenance	700,097	511,336	796,993	579,998	731,509	330,595	8,900,601	510,980	560,577	213,846
TOTAL HIGHWAYS	\$ 766,143	\$ 579,904	\$ 933,508	\$ 686,503	\$ 907,371	\$ 394,497	\$ 10,187,154	\$ 544,987	\$ 607,228	\$ 497,938
SANITATION	913	....	....	....	270	....	55,378	....	....	269
CONSERVATION OF HEALTH	142,557	31,366	49,776	129,785	168,748	251	11,550,628	72,272	89,752	21,955
CONTRIBUTIONS TO ENTERPRISE FUNDS	2,348	....	....	....	....	....	12,332,412	....	148,443	....
WELFARE										
Administration	229,028	166,548	167,742	389,130	186,699	79,822	26,685,437	106,870	160,654	186,715
General Relief	172,002	178,502	89,864	266,877	179,252	64,794	16,967,591	65,417	87,054	119,916
Aid to Families with Dependent Children	480,624	314,891	305,189	790,061	613,835	99,831	49,797,417	202,036	556,342	489,605
Medical Assistance	70,104	115,250	116,945	162,134	136,546	23,852	6,745,733	61,698	110,807	64,166
Social Services	200,982	209,269	25,435	335,395	302,117	50,343	14,182,017	146,413	124,408	382,135
Other Welfare Costs	36,917	30,452	....	97,229	14,774	9,720	52,417	22,071	....	22,178
TOTAL WELFARE	\$ 1,189,657	\$ 1,014,912	\$ 705,175	\$ 2,040,826	\$ 1,433,223	\$ 328,362	\$ 114,430,612	\$ 604,505	\$ 1,039,265	\$ 1,264,715
LIBRARIES . . . . .	....	....	....	....	750	4,972,470	....	....	....	38,122
PARKS AND RECREATION ³	11,425	5,485	....	....	5,983	6,040	490,699	5,535	5,688	16,930
OTHER CULTURE - RECREATION	33,675	28,392	1,250	18,980	....	3,888	....	3,675	9,968	13,700
MISCELLANEOUS	373,666	186,504	131,319	270,142	411,206	94,993	3,340,437	121,776	119,864	331,802
INTEREST PAYMENTS . . . . .	....	58,021	37,961	140,304	....	....	1,546,118	....	15,550	352,089
TOTAL CURRENT EXPENSE	\$ 3,519,290	\$ 2,880,324	\$ 2,872,270	\$ 5,337,288	\$ 4,304,041	\$ 1,238,542	\$ 205,386,948	\$ 2,134,948	\$ 2,797,734	\$ 3,252,433
CAPITAL OUTLAY										
HIGHWAYS	1,367,850	839,178	1,402,566	889,265	1,338,103	502,958	3,559,626	850,371	227,548	574,279
GENERAL GOVERNMENT	25,201	64,386	8,112	485,748	95,731	22,161	1,936,422	34,804	71,820	22,184
ALL OTHER	65,609	19,958	17,625	163,043	6,877	20,875	8,954,491	17,686	64,854	2,694,816
TOTAL CAPITAL OUTLAY	1,458,660	923,522	1,428,303	1,538,056	1,440,711	545,994	14,450,539	902,861	364,222	3,291,279
TOTAL EXPENDITURES	\$ 4,977,950	\$ 3,803,846	\$ 4,300,573	\$ 6,875,344	\$ 5,744,752	\$ 1,784,536	\$ 219,837,487	\$ 3,037,809	\$ 3,161,956	\$ 6,543,712
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID . . . . .	....	180,000	105,000	188,000	....	....	2,625,000	....	50,000	....
REFUNDS AND REIMBURSEMENTS	95,019	264,252	3,058	....	36	19,391	....	61,039	....	102,379
TRUST AND AGENCY PAYMENTS	11,297,718	4,333,293	12,479,631	8,901,903	28,133,426	3,149,616	429,009,133	3,975,464	8,932,758	6,945,425
PURCHASE OF INVESTMENTS . . . . .	....	....	4,384,449	120,690	1,749,087	....	1,059,479,288	2,231,043	....	....
TOTAL DISBURSEMENTS	\$ 16,370,687	\$ 8,581,391	\$ 21,272,711	\$ 16,085,937	\$ 35,627,301	\$ 4,953,543	\$ 1,710,950,908	\$ 9,305,355	\$ 12,144,714	\$ 13,591,516

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Itasca 35,530 \$130,889,777 4,552,429	Jackson 14,352 \$ 68,064,136 1,110,807	Kanabec 9,775 \$ 19,629,421 864,283	Kandiyohi 30,548 \$ 91,449,124 2,605,477	Kittson 6,853 \$ 34,914,945 740,895	Koochiching 17,131 \$ 33,054,693 1,279,271	Lac qui Parle 11,164 \$ 42,851,182 815,886	Lake 13,351 \$ 26,504,910 1,094,452	Lake of the Woods 3,987 \$ 6,369,674 376,166	Le Sueur 21,332 \$ 60,731,593 1,994,851
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES										
PROPERTY TAXES	\$ 4,300,022	\$ 1,005,898	\$ 679,976	\$ 2,164,373	\$ 701,992	\$ 1,233,608	\$ 708,516	\$ 721,826	\$ 354,218	\$ 1,647,650
SPECIAL ASSESSMENTS										
SPECIAL ASSESSMENTS . . . . .	.....	126,976	260	306,264	106,041	45,173	202,253	.....	5,934	149,320
LICENSES AND PERMITS										
LICENSES AND PERMITS	33,544	5,773	10,872	18,821	947	8,001	738	7,694	6,760	10,896
FINES AND FORFEITS										
FINES AND FORFEITS	131,296	28,356	34,856	77,666	19,996	62,432	20,117	23,591	22,033	37,361
INTERGOVERNMENTAL REVENUE										
State General Support ³	2,057,081	361,442	400,400	947,951	147,073	918,009	294,515	1,462,640	171,369	685,201
State Grants - Highways ⁴	1,631,140	684,460	490,427	988,907	766,318	621,622	719,604	627,464	565,660	516,938
State Grants - Welfare	2,523,924	374,574	673,077	1,051,191	165,002	1,321,758	197,066	472,232	156,263	734,758
State Grants - Other	355,054	39,798	56,623	369,626	18,420	211,105	26,249	347,751	72,336	260,338
Federal Revenue Sharing	894,264	300,395	214,759	503,380	155,746	264,782	248,269	115,933	112,057	349,891
Federal Grants - Other	26,070	11,388	6,674	15,527	401,362	8,576	7,288	166,493	25,849	10,636
Grants from other Local Units . . . . .	.....	541	.....	7,275	.....	.....	.....	.....	25,515	.....
TOTAL INTERGOVERNMENTAL REVENUE										
TOTAL INTERGOVERNMENTAL REVENUE	\$ 7,487,533	\$ 1,772,598	\$ 1,841,960	\$ 3,883,857	\$ 1,653,921	\$ 3,345,852	\$ 1,492,991	\$ 3,192,513	\$ 1,129,049	\$ 2,557,762
CHARGES FOR SERVICES										
CHARGES FOR SERVICES	727,081	53,393	61,018	856,031	134,755	186,184	44,487	84,742	51,562	139,397
INTEREST EARNINGS										
INTEREST EARNINGS	285,669	43,129	78,017	86,378	91,482	86,803	87,759	41,453	35,673	24,177
WELFARE (INCOME FROM RECOVERIES)										
WELFARE (INCOME FROM RECOVERIES)	114,120	4,898	5,670	37,217	2,516	33,771	12,440	18,740	2	13,894
ALL OTHER REVENUE - UNCLASSIFIED										
ALL OTHER REVENUE - UNCLASSIFIED	24,488	30,108	5,298	17,887	32,575	9,415	12,441	50,620	99,334	33,691
TOTAL REVENUE RECEIPTS										
TOTAL REVENUE RECEIPTS	\$ 13,103,753	\$ 3,071,129	\$ 2,717,927	\$ 7,448,494	\$ 2,744,225	\$ 5,011,239	\$ 2,581,742	\$ 4,141,179	\$ 1,704,565	\$ 4,614,148
NONREVENUE RECEIPTS										
TOTAL BORROWING										
TOTAL BORROWING . . . . .	.....	.....	.....	1,270,000	.....	.....	.....	.....	.....	305,000
REFUNDS AND REIMBURSEMENTS										
REFUNDS AND REIMBURSEMENTS	717,384	59,676	95,698	450,001	319,276	274,839	60,002	160,057	79,592	657,685
TRUST AND AGENCY RECEIPTS										
TRUST AND AGENCY RECEIPTS	28,383,018	4,505,104	3,786,956	14,980,374	4,855,884	7,627,126	6,904,812	3,502,936	1,567,682	4,299,084
SALE OF INVESTMENTS										
SALE OF INVESTMENTS	335,263	1,315,411	.....	1,678,280	827,010	.....	678,441	34,613	.....	621,728
TOTAL NONREVENUE RECEIPTS										
TOTAL NONREVENUE RECEIPTS	\$ 29,435,665	\$ 5,880,191	\$ 3,882,654	\$ 18,378,655	\$ 6,002,170	\$ 7,901,965	\$ 7,643,255	\$ 3,697,606	\$ 1,647,274	\$ 5,883,497
TOTAL RECEIPTS										
TOTAL RECEIPTS	\$ 42,539,418	\$ 8,951,320	\$ 6,600,581	\$ 25,827,149	\$ 8,746,395	\$ 12,913,204	\$ 10,224,997	\$ 7,838,785	\$ 3,351,839	\$ 10,497,645

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Itasca	Jackson	Kanabec	Kandiyohi	Kittson	Koochiching	Lac qui Parle	Lake	Lake of the Woods	Le Sueur
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT¹	\$ 1,417,971	\$ 424,705	\$ 365,108	\$ 799,666	\$ 356,764	\$ 525,595	\$ 314,380	\$ 446,248	\$ 261,489	\$ 606,738
PUBLIC SAFETY										
Sheriff	444,969	94,748	113,886	224,410	89,788	205,930	73,406	224,357	76,723	164,652
Corrections	80,570	35,295	....	190,518	14,263	42,976	33,048	103,938	6,902	41,003
Other	125,402	16,370	4,806	33,122	18,454	15,962	3,575	31,817	3,675	11,023
TOTAL PUBLIC SAFETY	\$ 650,941	\$ 146,413	\$ 118,692	\$ 448,050	\$ 122,505	\$ 264,868	\$ 110,029	\$ 360,112	\$ 87,300	\$ 216,678
CONSERVATION OF NATURAL RESOURCES²	91,174	143,428	40,266	602,095	141,254	224,752	80,529	23,029	32,741	188,994
HIGHWAYS										
Administration	111,420	44,013	40,175	84,904	29,205	61,328	35,957	50,938	51,775	95,044
Operation and Maintenance	2,288,689	799,483	306,216	1,289,667	398,246	683,385	747,809	1,122,511	524,204	519,472
TOTAL HIGHWAYS	\$ 2,400,109	\$ 843,496	\$ 346,391	\$ 1,374,571	\$ 427,451	\$ 744,713	\$ 783,766	\$ 1,173,449	\$ 575,979	\$ 614,516
SANITATION	131,887	13,892	2,500	71,866	19,715	59,623	612	88,813	8,483	1,500
CONSERVATION OF HEALTH	188,590	55,966	13,945	168,441	33,810	45,186	51,123	74,087	10,755	87,011
CONTRIBUTIONS TO ENTERPRISE FUNDS.	412,208	....	100,781	....	....	495	....	....	46,049	....
WELFARE										
Administration	428,325	126,280	179,876	264,176	87,249	388,581	75,493	132,666	100,479	154,333
General Relief	838,417	115,414	109,710	302,110	25,574	305,809	59,741	105,401	23,307	160,306
Aid to Families with Dependent Children	1,806,896	210,880	419,680	674,826	56,176	779,318	75,244	368,618	95,631	521,614
Medical Assistance	198,923	45,559	66,020	105,781	40,149	97,095	42,229	21,900	19,854	132,111
Social Services	985,939	127,882	208,518	363,792	57,729	372,774	68,334	145,374	32,992	243,435
Other Welfare Costs	97,414	10,803	16,853	42,802	9,251	26,499	8,147	48,288	....	15,658
TOTAL WELFARE	\$ 4,355,914	\$ 636,818	\$ 1,000,657	\$ 1,753,487	\$ 276,128	\$ 1,970,076	\$ 329,188	\$ 822,247	\$ 272,263	\$ 1,227,457
LIBRARIES	25,500	....	18,430	45,685	....	14,326	....	22,778	....	59,355
PARKS AND RECREATION³	3,500	9,090	5,486	165,545	....	35,277	512	76,166	644	12,808
OTHER CULTURE - RECREATION	18,010	17,740	....	19,146	18,200	21,074	10,629	5,200	500	20,597
MISCELLANEOUS	784,542	107,481	35,484	635,205	26,125	322,160	67,193	400,310	258,770	361,735
INTEREST PAYMENTS . . . . .	....	1,823	....	162,147	54,350	70,274	70,579	27,687	10,385	25,411
TOTAL CURRENT EXPENSE	\$10,480,346	\$ 2,400,852	\$ 2,047,740	\$ 6,245,904	\$ 1,476,302	\$ 4,298,419	\$ 1,818,540	\$ 3,520,126	\$ 1,565,358	\$ 3,422,800
CAPITAL OUTLAY										
HIGHWAYS	2,028,663	452,704	490,845	1,085,993	631,896	461,239	355,020	159,272	76,173	540,888
GENERAL GOVERNMENT	60,211	5,625	45,361	12,831	23,794	292,564	710	10,862	2,745	26,943
ALL OTHER	168,548	16,843	5,701	27,865	1,204,315	123,289	12,376	261,523	12,094	21,143
TOTAL CAPITAL OUTLAY	2,257,422	475,172	541,907	1,126,689	1,860,005	877,092	368,106	431,657	91,012	588,974
TOTAL EXPENDITURES	\$12,737,768	\$ 2,876,024	\$ 2,589,647	\$ 7,372,593	\$ 3,336,307	\$ 5,175,511	\$ 2,186,646	\$ 3,951,783	\$ 1,656,370	\$ 4,011,774
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID . . . . .	....	6,000	....	272,780	20,000	155,000	229,350	146,400	15,597	28,000
REFUNDS AND REIMBURSEMENTS	365,952	37,014	68,426	389,747	314,546	147,328	28,805	107,497	1,685	551,856
TRUST AND AGENCY PAYMENTS	28,329,483	7,429,133	3,766,217	14,813,729	4,853,390	7,685,884	6,902,762	3,382,412	1,608,080	4,227,036
PURCHASE OF INVESTMENTS	335,263	1,352,980	....	2,450,843	....	....	976,184	25,088	....	769,728
TOTAL DISBURSEMENTS	\$41,768,466	\$ 11,701,151	\$ 6,424,290	\$25,299,692	\$ 8,524,243	\$13,163,723	\$ 10,323,747	\$ 7,613,180	\$ 3,281,732	\$ 9,588,394

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Lincoln 8,143 \$ 26,074,906 600,766	Lyon 24,273 \$ 74,909,842 1,340,012	McLeod 27,662 \$ 83,206,007 1,794,098	Mahnomen 5,638 \$ 12,014,901 453,923	Marshall 13,060 \$ 44,729,918 837,791	Martin 24,316 \$ 103,373,428 1,983,743	Meeker 18,810 \$ 54,304,870 1,222,349	Mille Lacs 15,703 \$ 37,328,375 1,138,502	Morrison 26,949 \$ 54,725,359 1,812,769	Mower 43,783 \$ 124,912,801 3,248,622
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 507,832	\$ 1,163,068	\$ 1,410,139	\$ 400,861	\$ 807,053	\$ 1,715,999	\$ 1,024,198	\$ 960,514	\$ 1,492,705	\$ 2,658,165
SPECIAL ASSESSMENTS	3,055	111,145	86,840	8,430	362,948	262,104	23,378	3,549	.....	28,792
LICENSES AND PERMITS	4,063	3,059	5,408	2,327	829	2,521	1,330	14,694	21,264	6,898
FINES AND FORFEITS	16,394	59,322	130,188	8,138	29,505	115,361	34,696	50,876	75,210	83,328
INTERGOVERNMENTAL REVENUE										
State General Support ³	236,881	593,679	744,974	185,471	231,810	580,396	553,156	510,763	798,066	1,175,184
State Grants - Highways ⁴	477,217	620,494	501,719	504,041	858,428	1,114,105	490,834	513,742	863,074	771,082
State Grants - Welfare . . . . .	.....	1,362,003	616,609	320,927	301,790	612,171	434,328	1,076,140	1,293,076	1,281,407
State Grants - Other	55,491	220,827	313,930	85,269	97,899	274,262	375,781	243,125	208,059	437,999
Federal Revenue Sharing	213,323	406,128	264,361	133,701	325,203	316,288	329,224	343,068	490,823	472,309
Federal Grants - Other . . . . .	.....	17,988	7,878	282,986	399,917	9,313	10,067	15,804	14,336	59,606
Grants from other Local Units	14,966	350,825	1,938	2,383	8,841	17,803	19,457	439	.....	9,746
TOTAL INTERGOVERNMENTAL REVENUE	\$ 997,878	\$ 3,571,944	\$ 2,451,409	\$ 1,514,778	\$ 2,223,888	\$ 2,924,338	\$ 2,212,847	\$ 2,703,081	\$ 3,667,434	\$ 4,207,333
CHARGES FOR SERVICES	72,184	122,814	149,613	62,727	278,641	141,415	298,815	180,703	127,482	316,295
INTEREST EARNINGS	47,969	133,339	124,405	30,060	104,446	74,075	76,567	74,249	107,815	116,346
WELFARE (INCOME FROM RECOVERIES) . . . . .	.....	21,395	1,583	1,260	2,835	5,196	7,885	13,105	19,264	.....
ALL OTHER REVENUE-UNCLASSIFIED	7,169	34,908	38,812	12,998	5,222	29,932	20,165	15,953	47,968	170,148
TOTAL REVENUE RECEIPTS	\$ 1,656,544	\$ 5,220,994	\$ 4,398,397	\$ 2,041,579	\$ 3,815,367	\$ 5,270,941	\$ 3,699,881	\$ 4,016,724	\$ 5,559,142	\$ 7,587,305
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	.....	.....	.....	.....	1,268,500	.....	.....	.....	.....	.....
REFUNDS AND REIMBURSEMENTS	142,161	293,314	170,649	86,333	66,439	496,931	138,686	115,028	420,475	471,993
TRUST AND AGENCY RECEIPTS	3,100,765	12,408,436	8,147,064	1,786,878	6,926,148	5,831,337	5,139,775	6,462,283	10,875,851	18,170,111
SALE OF INVESTMENTS	100,000	726,500	62,016	770,500	.....	.....	.....	.....	.....	.....
TOTAL NONREVENUE RECEIPTS	\$ 3,342,926	\$ 13,428,250	\$ 8,379,729	\$ 2,643,711	\$ 8,261,087	\$ 6,328,268	\$ 5,278,461	\$ 6,577,311	\$ 11,296,326	\$ 18,642,104
TOTAL RECEIPTS	\$ 4,999,470	\$ 18,649,244	\$ 12,778,126	\$ 4,685,290	\$ 12,076,454	\$ 11,599,209	\$ 8,978,342	\$ 10,594,035	\$ 16,855,468	\$ 26,229,409

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Lincoln	Lyon	McLeod	Mahnomen	Marshall	Martin	Meeker	Mille Lacs	Morrison	Mower
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 270,527	\$ 565,253	\$ 726,498	\$ 228,897	\$ 412,101	\$ 847,918	\$ 531,467	\$ 452,451	\$ 666,682	\$ 1,002,142
PUBLIC SAFETY										
Sheriff	69,426	146,600	170,489	39,810	192,033	210,373	158,093	184,333	197,213	456,365
Corrections	6,104	40,466	61,876	11,595	17,577	57,220	18,574	34,315	81,803	169,342
Other	3,541	15,833	46,733	2,452	3,944	5,958	22,271	15,763	23,294	19,584
TOTAL PUBLIC SAFETY	\$ 79,071	\$ 202,899	\$ 279,098	\$ 53,857	\$ 213,554	\$ 273,551	\$ 198,938	\$ 234,411	\$ 302,310	\$ 645,291
CONSERVATION OF NATURAL RESOURCES ²	65,302	88,518	103,699	42,268	799,016	652,837	66,962	48,083	48,250	81,654
HIGHWAYS										
Administration	35,946	56,092	68,409	24,278	81,531	44,381	38,034	65,826	77,030	103,893
Operation and Maintenance	542,161	555,679	275,728	323,649	413,932	552,053	723,789	377,312	693,286	605,597
TOTAL HIGHWAYS	\$ 578,107	\$ 611,771	\$ 344,137	\$ 347,927	\$ 495,463	\$ 596,434	\$ 761,823	\$ 443,138	\$ 770,316	\$ 709,490
SANITATION . . . . .	....	....	11	....	4,819	....	20,676	7,927	....	32,468
CONSERVATION OF HEALTH	18,436	92,068	61,126	16,500	93,761	141,010	96,256	84,006	41,554	247,618
CONTRIBUTIONS TO ENTERPRISE FUNDS . . . . .	....	....	....	31,768	....	....	32,256	....	....	....
WELFARE										
Administration . . . . .	....	369,132	176,165	68,434	100,096	176,337	142,703	256,868	298,867	298,572
General Relief . . . . .	....	400,290	173,426	44,314	61,431	146,236	105,982	165,155	183,895	401,740
Aid to Families with Dependent Children . . . . .	....	796,689	369,513	187,371	160,986	452,143	308,062	656,697	879,047	820,517
Medical Assistance . . . . .	....	178,265	128,885	21,636	45,978	70,402	60,654	67,727	199,886	371,337
Social Services . . . . .	....	488,274	194,436	114,169	82,503	141,324	118,476	351,289	332,463	152,984
Other Welfare Costs	160,001	23,562	28,359	....	19,646	66,665	37,321	22,154	....	33,771
TOTAL WELFARE	\$ 160,001*	\$ 2,256,212*	\$ 1,070,784	\$ 435,924	\$ 470,640	\$ 1,053,107	\$ 773,198	\$ 1,519,890	\$ 1,894,158	\$ 2,078,921
LIBRARIES . . . . .	....	52,424	35,178	1,000	....	136,170	31,652	32,073	29,223	58,386
PARKS AND RECREATION ³	33,481	22,227	51,086	7,564	7,317	65,072	23,878	....	....	....
OTHER CULTURE - RECREATION	3,116	774	5,370	150	14,551	5,355	....	....	14,136	55,867
MISCELLANEOUS	179,641	411,723	282,953	90,876	164,609	246,173	476,197	274,018	341,125	439,130
INTEREST PAYMENTS . . . . .	....	....	18,789	....	20,519	39,149	26,828	2,341	....	8,923
TOTAL CURRENT EXPENSE	\$ 1,387,682	\$ 4,303,869	\$ 2,978,729	\$ 1,256,731	\$ 2,696,350	\$ 4,056,776	\$ 3,040,131	\$ 3,098,338	\$ 4,107,754	\$ 5,359,890
CAPITAL OUTLAY										
HIGHWAYS	461,701	559,400	646,599	479,733	890,130	1,486,312	478,504	550,863	1,194,071	1,002,029
GENERAL GOVERNMENT	1,127	55,401	35,475	467,574	9,803	12,667	9,173	217,295	4,238	97,657
ALL OTHER	28,028	16,974	407,130	1,651	2,345,714	20,788	570,994	25,744	130,720	145,254
TOTAL CAPITAL OUTLAY	490,856	631,775	1,089,204	948,958	3,245,647	1,519,767	1,058,671	793,902	1,329,029	1,244,940
TOTAL EXPENDITURES	\$ 1,878,538	\$ 4,935,644	\$ 4,067,933	\$ 2,205,689	\$ 5,941,997	\$ 5,576,543	\$ 4,098,802	\$ 3,892,240	\$ 5,436,783	\$ 6,604,830
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID . . . . .	....	....	25,000	....	100,324	84,000	110,000	90,000	....	5,000
REFUNDS AND REIMBURSEMENTS	599	127,976	81,617	54,919	56,776	4,756	254	79,372	191,724	359,995
TRUST AND AGENCY PAYMENTS	3,206,396	12,608,121	8,058,641	1,799,466	6,991,526	5,818,993	5,224,300	6,430,340	10,862,460	18,455,978
PURCHASE OF INVESTMENTS . . . . .	....	1,100,000	288,767	785,000	....	....	....	....	....	332,196
TOTAL DISBURSEMENTS	\$ 5,085,533	\$ 18,771,741	\$ 12,521,958	\$ 4,845,074	\$ 13,090,623	\$ 11,484,292	\$ 9,433,356	\$ 10,491,952	\$ 16,490,967	\$ 25,757,999

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Murray 12,508 \$ 48,502,470 815,759	Nicollet 24,518 \$ 72,241,407 1,381,032	Nobles 23,208 \$ 75,725,516 1,851,489	Norman 10,008 \$ 35,596,862 1,017,359	Olmsted 84,104 \$ 297,254,129 6,066,503	Otter Tail 46,097 \$ 117,827,563 2,461,424	Pennington 13,266 \$ 30,006,018 1,091,622	Pine 16,821 \$ 33,909,104 1,511,370	Pipestone 12,791 \$ 37,059,211 842,356	Polk 34,435 \$ 101,885,070 2,407,489
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 699,338	\$ 1,134,281	\$ 1,582,455	\$ 933,396	\$ 5,107,840	\$ 2,146,680	\$ 979,403	\$ 1,279,249	\$ 708,556	\$ 2,202,003
SPECIAL ASSESSMENTS	12,511	164,049	14,386	116,099	94,368	7,497	60,916	.....	31,539	120,442
LICENSES AND PERMITS	4,398	8,100	5,695	2,136	99,531	37,728	6,189	12,624	648	6,601
FINES AND FORFEITS	20,981	84,746	48,710	19,491	201,935	158,052	50,616	65,780	30,479	123,436
INTERGOVERNMENTAL REVENUE										
State General Support ³	304,712	545,150	634,885	294,521	1,976,937	987,531	334,461	587,762	308,920	702,313
State Grants - Highways ⁴	551,261	670,732	783,349	770,078	1,082,213	1,759,703	468,129	1,434,919	401,070	1,724,943
State Grants - Welfare . . . . .	.....	574,692	863,717	221,576	2,752,840	1,069,147	503,590	1,358,272	310,290	1,484,212
State Grants - Other	114,847	77,693	151,323	42,370	731,678	186,135	102,390	327,573	46,193	61,207
Federal Revenue Sharing	194,660	271,140	391,519	257,241	709,052	630,451	170,786	407,864	230,971	531,082
Federal Grants - Other	5,861	8,308	2,091	24,441	42,334	18,536	.....	12,200	6,931	15,993
Grants from other Local Units . . . . .	.....	.....	135,586	.....	.....	.....	.....	.....	1,500	5,061
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,171,341	\$ 2,147,715	\$ 2,962,470	\$ 1,610,227	\$ 7,295,054	\$ 4,651,503	\$ 1,579,356	\$ 4,128,590	\$ 1,305,875	\$ 4,524,811
CHARGES FOR SERVICES	105,789	133,399	279,842	100,073	833,812	359,340	81,590	201,415	122,973	391,238
INTEREST EARNINGS	56,488	90,425	101,444	80,403	320,881	90,478	104,251	85,897	174,401	97,750
WELFARE (INCOME FROM RECOVERIES) . . . . .	.....	8,660	.....	4,999	37,272	71,462	.....	15,133	9,171	8,810
ALL OTHER REVENUE-UNCLASSIFIED	13,757	24,576	9,778	22,780	140,426	59,765	5,001	15,683	128,342	120,975
TOTAL REVENUE RECEIPTS	\$ 2,084,603	\$ 3,795,951	\$ 5,004,780	\$ 2,889,604	\$ 14,131,119	\$ 7,582,505	\$ 2,867,322	\$ 5,804,371	\$ 2,511,984	\$ 7,596,066
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	.....	158,745	.....	441,191	.....	.....	400,000	.....	.....	1,355,000
REFUNDS AND REIMBURSEMENTS	26,313	747,695	283,207	84,201	389,221	596,547	161,412	235,548	83,230	256,866
TRUST AND AGENCY RECEIPTS	5,567,338	5,133,124	12,099,893	4,881,757	41,914,454	17,133,458	5,883,336	6,306,865	5,389,702	18,305,740
SALE OF INVESTMENTS . . . . .	.....	975,000	.....	325,000	316,770	200,000	.....	1,586,650	1,443,338	1,025,000
TOTAL NONREVENUE RECEIPTS	\$ 5,593,651	\$ 7,014,564	\$ 12,383,100	\$ 5,732,149	\$ 42,620,445	\$ 17,930,005	\$ 6,444,748	\$ 8,129,063	\$ 6,916,270	\$ 20,942,606
TOTAL RECEIPTS	\$ 7,678,254	\$ 10,810,515	\$ 17,387,880	\$ 8,621,753	\$ 56,751,564	\$ 25,512,510	\$ 9,312,070	\$ 13,933,434	\$ 9,428,254	\$ 28,538,672

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Murray	Nicollet	Nobles	Norman	Olmsted	Otter Tail	Pennington	Pine	Pipestone	Polk
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 329,800	\$ 554,456	\$ 702,442	\$ 365,542	\$ 2,607,601	\$ 1,104,481	\$ 347,436	\$ 558,729	\$ 342,892	\$ 712,333
PUBLIC SAFETY										
Sheriff	92,412	151,129	146,530	69,460	834,211	288,330	106,266	304,295	102,824	284,453
Corrections	10,013	55,238	16,175	19,925	534,067	201,241	25,299	47,610	22,424	16,486
Other	5,070	24,490	8,191	6,170	78,485	18,422	2,821	10,113	6,121	32,458
TOTAL PUBLIC SAFETY	\$ 107,495	\$ 230,857	\$ 170,896	\$ 95,555	\$ 1,446,763	\$ 507,993	\$ 134,386	\$ 362,018	\$ 131,369	\$ 333,397
CONSERVATION OF NATURAL RESOURCES²	72,332	315,788	88,972	154,443	106,836	143,138	173,073	26,610	84,560	277,898
HIGHWAYS										
Administration	63,074	54,997	38,683	49,110	67,225	63,767	75,512	130,918	33,007	77,325
Operation and Maintenance	307,456	331,459	568,819	577,982	1,133,158	1,294,506	479,955	581,207	480,082	1,376,167
TOTAL HIGHWAYS	\$ 370,530	\$ 386,456	\$ 607,502	\$ 627,092	\$ 1,200,383	\$ 1,358,273	\$ 555,467	\$ 712,125	\$ 513,089	\$ 1,453,492
SANITATION	17,284	....	....	....	....	40,708	2,000	....	26,935	28,542
CONSERVATION OF HEALTH	37,918	84,510	354,149	76,880	1,301,011	159,114	41,895	102,355	50,887	275,582
CONTRIBUTIONS TO ENTERPRISE FUNDS	16,679	....	....	....	....	....	85,007	....	38,411	....
WELFARE										
Administration . . . . .	....	133,351	288,897	84,718	505,260	433,634	147,734	792,619	98,328	313,259
General Relief . . . . .	....	119,786	226,154	96,634	615,626	348,453	78,332	142,344	52,114	241,632
Aid to Families with Dependent Children . . . . .	....	422,260	566,558	82,834	1,606,969	596,080	374,410	798,092	174,422	941,228
Medical Assistance . . . . .	....	49,016	68,832	34,411	199,806	186,914	45,836	116,840	67,738	167,823
Social Services . . . . .	....	191,163	153,389	67,983	1,308,968	344,472	97,942	18,000	120,365	491,494
Other Welfare Costs	184,129	12,483	45,793	15,802	98,586	70,085	43,292	46,283	2,488	65,324
TOTAL WELFARE	\$ 184,129*	\$ 928,059	\$ 1,349,623	\$ 382,382	\$ 4,335,215	\$ 1,979,638	\$ 787,546	\$ 1,914,178	\$ 515,455	\$ 2,220,760
LIBRARIES	13,895	32,968	166,344	23,850	44,447	....	10,002	28,542	....	67,404
PARKS AND RECREATION³	18,471	12,757	31,214	5,200	112,920	13,097	12,587	....	11,409	16,663
OTHER CULTURE - RECREATION	3,213	8,058	17,647	7,873	146,229	18,650	3,775	3,884	13,398	22,000
MISCELLANEOUS	175,403	224,284	289,732	87,177	148,939	177,053	81,429	347,232	124,135	118,273
INTEREST PAYMENTS	....	53,613	39,956	31,453	43,860	....	136,723	....	52,960	100,757
TOTAL CURRENT EXPENSE	\$ 1,347,149	\$ 2,831,806	\$ 3,818,477	\$ 1,857,447	\$ 11,494,204	\$ 5,502,145	\$ 2,371,326	\$ 4,055,673	\$ 1,905,500	\$ 5,627,101
CAPITAL OUTLAY										
HIGHWAYS	541,870	625,506	661,298	614,057	1,679,460	1,921,498	471,490	1,333,788	292,472	1,571,374
GENERAL GOVERNMENT	5,997	603,303	657,177	47,734	429,121	65,890	6,670	4,544	112,190	30,824
ALL OTHER	18,257	5,716	161,171	15,467	248,801	65,883	1,191,184	24,749	46,046	119,275
TOTAL CAPITAL OUTLAY	566,124	1,234,525	1,479,646	677,258	2,357,382	2,053,271	1,669,344	1,363,081	450,708	1,721,473
TOTAL EXPENDITURES	\$ 1,913,273	\$ 4,066,331	\$ 5,298,123	\$ 2,534,705	\$ 13,851,586	\$ 7,555,416	\$ 4,040,670	\$ 5,418,754	\$ 2,356,208	\$ 7,348,574
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	....	135,000	75,000	124,000	50,000	....	45,000	....	....	415,000
REFUNDS AND REIMBURSEMENTS	100	664,548	3,475	28,286	221,579	178,152	....	145,921	31,842	189,342
TRUST AND AGENCY PAYMENTS	5,552,344	5,136,826	12,128,043	4,901,670	41,898,216	17,125,242	5,907,655	6,333,207	5,361,133	18,429,439
PURCHASE OF INVESTMENTS	....	610,000	....	325,000	300,000	....	....	1,882,995	1,579,013	875,000
TOTAL DISBURSEMENTS	\$ 7,465,717	\$ 10,612,705	\$ 17,504,641	\$ 7,913,661	\$ 56,321,381	\$ 24,858,810	\$ 9,993,325	\$ 13,780,877	\$ 9,328,196	\$ 27,257,355

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION 1 TAX LEVIES 2	Pope 11,107 \$ 28,201,858 658,229	Ramsey 476,255 \$1,438,635,300 44,724,905	Red Lake 5,388 \$ 12,601,914 431,224	Redwood 20,024 \$ 83,045,613 1,417,484	Renville 21,139 \$ 92,327,707 1,420,000	Rice 41,582 \$ 100,877,689 2,759,471	Rock 11,346 \$ 44,667,302 748,812	Roseau 11,569 \$ 18,338,674 686,050	St. Louis 220,693 \$ 441,837,285 24,116,682	Scott 32,423 \$ 123,479,018 4,090,283
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES	\$ 589,498	\$ 38,978,848	\$ 375,811	\$ 1,184,443	\$ 1,248,233	\$ 2,213,189	\$ 638,448	\$ 646,626	\$ 18,163,261	\$ 2,045,149
SPECIAL ASSESSMENTS	7,834	.....	126,125	361,344	328,138	14,329	580	95,373	.....	1,576
LICENSES AND PERMITS	886	31,351	2,942	3,424	1,964	19,687	1,522	923	171,817	17,668
FINES AND FORFEITS	39,977	965,632	10,708	29,290	17,593	125,024	10,421	60,848	349,590	123,043
INTERGOVERNMENTAL REVENUE										
State General Support ³	284,994	8,102,271	144,565	492,225	500,566	973,562	288,166	401,014	10,715,785	283,390
State Grants - Highways ⁴	440,775	3,326,463	470,830	875,243	910,643	788,967	516,035	704,029	2,852,410	707,612
State Grants - Welfare	319,680	44,183,038	177,100	492,250	432,792	1,185,521	171,931	328,010	18,537,763	947,644
State Grants - Other	11,470	4,742,333	13,972	105,739	225,615	262,770	38,740	112,939	1,294,041	905,738
Federal Revenue Sharing	118,805	4,291,547	99,511	317,478	356,396	445,801	165,079	220,730	3,709,986	638,079
Federal Grants - Other	3,658	4,265,927	3,997	9,271	10,634	10,980	4,950	6,909	7,490,475	50,502
Grants from other Local Units	45,293	2,769,193	.....	.....	.....	.....	.....	.....	192,440	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,224,675	\$ 71,680,772	\$ 909,975	\$ 2,292,206	\$ 2,436,646	\$ 3,667,601	\$ 1,184,901	\$ 1,773,631	\$ 44,792,900	\$ 3,532,965
CHARGES FOR SERVICES	56,426	5,157,339	91,225	101,084	149,320	261,945	73,448	293,075	1,726,388	244,051
INTEREST EARNINGS	30,569	2,819,834	56,858	177,104	19,287	36,357	89,227	41,539	810,593	199,518
WELFARE (INCOME FROM RECOVERIES) . . . . .	.....	2,724,292	987	4,583	13,797	3,519	796	.....	7,621	.....
ALL OTHER REVENUE-UNCLASSIFIED	41,412	393,002	21,907	12,855	26,325	18,726	67,898	16,345	342,561	65,457
TOTAL REVENUE RECEIPTS	\$ 1,991,277	\$ 122,751,070	\$ 1,596,538	\$ 4,166,333	\$ 4,241,303	\$ 6,360,377	\$ 2,067,241	\$ 2,928,360	\$ 66,364,731	\$ 6,229,427
NONREVENUE RECEIPTS										
TOTAL BORROWING . . . . .	.....	14,100,000	81,222	.....	.....	751,654	.....	.....	600,000	.....
REFUNDS AND REIMBURSEMENTS	87,246	30,480	93,818	191,660	90,658	525,552	32,126	180,771	2,075,956	380,625
TRUST AND AGENCY RECEIPTS	2,620,543	157,794,034	2,291,408	10,002,646	10,805,563	7,040,405	5,717,820	4,142,920	102,642,801	20,455,372
SALE OF INVESTMENTS . . . . .	.....	.....	.....	1,711,667	422,876	250,000	923,695	206,000	3,750,000	3,444,207
TOTAL NONREVENUE RECEIPTS	\$ 2,707,789	\$ 171,924,514	\$ 2,466,448	\$ 11,905,973	\$ 11,319,097	\$ 8,567,611	\$ 6,673,641	\$ 4,529,691	\$ 109,068,757	\$ 24,280,204
TOTAL RECEIPTS	\$ 4,699,066	\$ 294,675,584	\$ 4,062,986	\$ 16,072,306	\$ 15,560,400	\$ 14,927,988	\$ 8,740,882	\$ 7,458,051	\$ 175,433,488	\$ 30,509,631

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Pope	Ramsey	Red Lake	Redwood	Renville	Rice	Rock	Roseau	St. Louis	Scott
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 367,561	\$ 11,510,435	\$ 188,344	\$ 508,658	\$ 425,476	\$ 916,407	\$ 310,173	\$ 323,696	\$ 6,272,743	\$ 1,198,306
PUBLIC SAFETY										
Sheriff	76,847	2,345,825	101,036	118,877	64,850	289,350	87,439	155,168	1,600,291	587,082
Corrections . . . . .	....	7,330,835	9,921	29,677	26,675	104,742	3,963	81,940	2,094,083	181,568
Other	3,431	325,197	2,212	7,447	2,583	13,885	10,326	3,717	367,459	35,356
TOTAL PUBLIC SAFETY	\$ 80,278	\$ 10,001,857	\$ 113,169	\$ 156,001	\$ 94,108	\$ 407,977	\$ 101,728	\$ 240,825	\$ 4,061,833	\$ 804,006
CONSERVATION OF NATURAL RESOURCES ²	70,122	258,756	254,939	165,683	344,693	159,965	49,108	71,748	310,834	86,037
HIGHWAYS										
Administration	38,218	2,593,346	55,474	50,409	48,076	79,401	33,852	77,231	1,573,651	72,726
Operation and Maintenance	297,529	1,171,319	289,253	583,289	785,162	692,001	368,614	560,619	3,814,901	1,143,298
TOTAL HIGHWAYS	\$ 335,747	\$ 3,764,665	\$ 344,727	\$ 633,698	\$ 833,238	\$ 771,402	\$ 402,466	\$ 637,850	\$ 5,388,552	\$ 1,216,024
SANITATION										
CONSERVATION OF HEALTH	17,961	4,618,319	11,071	114	18,023	106,375	12,527	1,791	770,266	995,201
CONTRIBUTIONS TO ENTERPRISE FUNDS	....	5,987,755	12,931	91,035	62,431	142,847	63,919	23,919	1,681,072	....
WELFARE										
Administration	107,087	12,900,289	63,772	235,884	155,499	288,152	77,262	121,416	8,150,094	265,577
General Relief	32,673	15,403,791	23,198	83,368	120,568	264,096	54,411	60,812	4,522,354	133,361
Aid to Families with Dependent Children	170,908	31,852,869	86,823	224,672	280,293	990,297	89,850	246,984	10,402,196	599,355
Medical Assistance	75,189	2,376,378	33,165	105,492	94,275	252,231	22,077	72,369	1,145,557	177,289
Social Services	92,267	5,683,132	51,518	172,492	158,809	208,788	66,460	64,839	1,489,130	....
Other Welfare Costs	22,702	.....	1,059	18,154	35,096	70,146	4,261	36,238	2,457,083	41,891
TOTAL WELFARE	\$ 500,826	\$ 68,216,459	\$ 259,535	\$ 840,062	\$ 844,540	\$ 2,073,710	\$ 314,321	\$ 602,658	\$ 28,166,414	\$ 1,217,473
LIBRARIES	....	1,069,047	7,670	....	29,294	....	....	150,418	142,242	
PARKS AND RECREATION ³	200	1,777,247	....	27,065	21,269	26,305	15,876	....	144,112	2,667
OTHER CULTURE - RECREATION	13,075	615,588	155	581	2,830	37,111	23,299	26,290	175,612	8,648
MISCELLANEOUS	126,525	5,006,237	63,782	170,797	393,757	283,912	132,996	169,178	6,764,473	1,003,572
INTEREST PAYMENTS	457	1,316,967	30,425	84,271	2,332	16,805	....	15,406	32,603	54,965
TOTAL CURRENT EXPENSE	\$ 1,512,752	\$ 114,143,332	\$ 1,288,105	\$ 2,685,579	\$ 3,108,048	\$ 4,972,110	\$ 1,428,413	\$ 2,113,361	\$ 54,397,022	\$ 6,729,141
CAPITAL OUTLAY										
HIGHWAYS	424,305	3,332,092	350,016	1,102,180	746,946	883,955	443,301	674,703	8,688,993	766,043
GENERAL GOVERNMENT	18,168	156,719	1,634	49,222	....	444,950	5,935	29,760	822,649	580,047
ALL OTHER	4,092	6,882,947	7,286	18,188	379,330	132,854	66,925	....	2,021,921	78,985
TOTAL CAPITAL OUTLAY	446,565	10,371,758	358,936	1,169,590	1,126,276	1,461,759	516,161	704,463	11,533,563	1,425,075
TOTAL EXPENDITURES	\$ 1,959,317	\$ 124,515,090	\$ 1,647,041	\$ 3,855,169	\$ 4,234,324	\$ 6,433,869	\$ 1,944,574	\$ 2,817,824	\$ 65,930,585	\$ 8,154,216
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	2,000	15,090,000	88,000	276,000	43,000	15,000	....	105,000	825,000	250,000
REFUNDS AND REIMBURSEMENTS	25,089	....	37,301	93,464	14,244	162,794	2,875	....	1,449,339	187,630
TRUST AND AGENCY PAYMENTS	3,341,407	156,411,763	2,264,587	9,959,354	10,774,900	7,033,582	5,726,867	4,117,109	101,720,112	17,092,155
PURCHASE OF INVESTMENTS	....	....	....	1,055,038	250,000	925,000	957,079	....	3,000,000	2,955,571
TOTAL DISBURSEMENTS	\$ 5,327,813	\$ 296,016,853	\$ 4,036,929	\$ 15,239,025	\$ 15,316,468	\$ 14,570,245	\$ 8,631,395	\$ 7,039,933	\$ 172,925,036	\$ 28,639,572

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Sherburne 18,344 \$ 75,768,997 1,936,818	Sibley 15,845 \$ 54,551,541 1,224,682	Stearns 95,400 \$ 230,634,155 4,246,774	Steele 26,931 \$ 89,099,405 2,013,496	Stevens 11,218 \$ 34,328,967 949,196	Swift 13,177 \$ 38,216,376 1,154,897	Todd 22,114 \$ 36,226,570 1,046,947	Traverse 6,254 \$ 25,077,994 499,534	Wabasha 17,224 \$ 43,140,304 1,306,350	Wadena 12,412 \$ 19,866,951 798,739
RECEIPTS										
REVENUE RECEIPTS										
PROPERTY TAXES										
PROPERTY TAXES	\$ 1,709,287	\$ 995,784	\$ 3,429,068	\$ 1,551,710	\$ 748,041	\$ 932,272	\$ 876,929	\$ 440,736	\$ 1,055,138	\$ 671,798
SPECIAL ASSESSMENTS										
SPECIAL ASSESSMENTS	12,652	200,907	.....	36,044	32,373	154,455	.....	.....	.....	.....
LICENSES AND PERMITS										
LICENSES AND PERMITS	36,385	2,958	40,741	7,886	2,746	4,040	23,477	987	6,401	4,184
FINES AND FORFEITS										
FINES AND FORFEITS	66,626	34,140	208,459	160,292	19,716	19,090	43,659	11,366	47,373	37,403
INTERGOVERNMENTAL REVENUE										
State General Support ³	460,113	478,164	1,868,954	684,777	287,422	373,601	545,010	166,072	541,308	333,825
State Grants - Highways ⁴	460,094	528,529	1,099,611	782,645	423,097	646,115	885,482	230,402	950,953	540,775
State Grants - Welfare	781,453	283,118	2,259,645	538,012	254,589	444,110	968,109	157,256	464,741	574,870
State Grants - Other	53,763	137,275	1,253,527	107,971	24,004	16,794	183,100	1,189	125,756	28,384
Federal Revenue Sharing	272,292	266,765	949,203	310,683	202,613	315,260	450,909	133,727	253,286	255,097
Federal Grants - Other	50,784	10,000	63,437	.....	.....	.....	29,143	3,981	36,456	7,783
Grants from other Local Units . . . . .	.....	.....	72	.....	.....	732	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUE										
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,078,499	\$ 1,703,851	\$ 7,494,449	\$ 2,424,088	\$ 1,191,725	\$ 1,796,612	\$ 3,061,753	\$ 692,627	\$ 2,372,500	\$ 1,740,734
CHARGES FOR SERVICES										
CHARGES FOR SERVICES	139,623	134,832	295,698	208,298	184,464	81,935	244,488	115,388	98,968	96,308
INTEREST EARNINGS										
INTEREST EARNINGS	48,223	89,384	248,944	120,079	15,022	113,331	106,401	23,315	34,802	44,645
WELFARE (INCOME FROM RECOVERIES)										
WELFARE (INCOME FROM RECOVERIES)	2,767	920	30,988	276	3,721	3,868	39,461	22,167	7,392	20,353
ALL OTHER REVENUE-UNCLASSIFIED										
ALL OTHER REVENUE-UNCLASSIFIED	36,518	40,076	8,746	70,100	41,529	19,221	36,536	19,597	24,788	32,063
TOTAL REVENUE RECEIPTS										
TOTAL REVENUE RECEIPTS	\$ 4,130,580	\$ 3,202,852	\$ 11,757,093	\$ 4,578,773	\$ 2,239,337	\$ 3,124,824	\$ 4,432,704	\$ 1,326,183	\$ 3,647,362	\$ 2,647,488
NONREVENUE RECEIPTS										
TOTAL BORROWING										
TOTAL BORROWING . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
REFUNDS AND REIMBURSEMENTS										
REFUNDS AND REIMBURSEMENTS	202,052	106,617	608,179	104,095	85,765	79,064	121,208	28,324	72,153	309,682
TRUST AND AGENCY RECEIPTS										
TRUST AND AGENCY RECEIPTS	9,912,687	6,576,083	49,152,657	4,710,409	4,754,109	5,827,639	3,946,585	3,031,854	6,627,773	3,741,350
SALE OF INVESTMENTS										
SALE OF INVESTMENTS	135,000	300,000	.....	2,010,000	.....	686,182	.....	.....	124,998	.....
TOTAL NONREVENUE RECEIPTS										
TOTAL NONREVENUE RECEIPTS	\$ 10,249,739	\$ 6,982,700	\$ 49,760,836	\$ 6,824,504	\$ 4,839,874	\$ 6,592,885	\$ 4,067,793	\$ 3,060,178	\$ 6,824,924	\$ 4,051,032
TOTAL RECEIPTS										
TOTAL RECEIPTS	\$ 14,380,319	\$ 10,185,552	\$ 61,517,929	\$ 11,403,277	\$ 7,079,211	\$ 9,717,709	\$ 8,500,497	\$ 4,386,361	\$ 10,472,286	\$ 6,698,520

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Sherburne	Sibley	Stearns	Steele	Stevens	Swift	Todd	Traverse	Wabasha	Wadena
DISBURSEMENTS										
CURRENT EXPENSE										
GENERAL GOVERNMENT ¹	\$ 756,047	\$ 483,444	\$ 1,576,803	\$ 1,099,016	\$ 338,676	\$ 408,084	\$ 519,805	\$ 235,316	\$ 498,226	\$ 368,343
PUBLIC SAFETY										
Sheriff	308,834	121,399	407,119	221,149	73,378	91,258	123,009	68,038	207,154	69,954
Corrections	71,748	2,690	89,746	58,504	17,323	1,725	90,651	43,818	41,858	30,674
Other	12,715	6,243	34,091	9,416	1,892	2,725	21,067	800	14,291	6,005
TOTAL PUBLIC SAFETY	\$ 393,297	\$ 130,332	\$ 530,956	\$ 289,069	\$ 92,593	\$ 95,708	\$ 234,727	\$ 112,656	\$ 263,303	\$ 106,633
CONSERVATION OF NATURAL RESOURCES ²										
	74,268	198,397	161,000	114,425	107,019	222,158	90,010	57,453	60,933	41,407
HIGHWAYS										
Administration	146,614	58,597	100,433	116,579	62,722	34,898	53,499	42,844	52,208	66,416
Operation and Maintenance	534,526	852,684	971,452	418,249	401,432	453,248	661,552	453,798	1,094,319	405,408
TOTAL HIGHWAYS	\$ 681,140	\$ 911,281	\$ 1,071,885	\$ 534,828	\$ 464,154	\$ 488,146	\$ 715,051	\$ 496,642	\$ 1,146,527	\$ 471,824
SANITATION										
CONSERVATION OF HEALTH	64,309	44,273	349,074	138,260	107,176	38,993	62,947	578	28,637	65,685
CONTRIBUTIONS TO ENTERPRISE FUNDS	.....	.....	.....	.....	.....	65,700	.....	.....	.....	.....
WELFARE										
Administration	456,674	111,557	397,172	119,230	94,585	147,734	425,385	71,876	184,167	150,244
General Relief	97,205	63,570	423,601	134,988	55,170	134,002	187,240	20,801	61,202	106,208
Aid to Families with Dependent Children	597,825	182,612	1,437,055	301,961	115,487	257,152	441,440	82,197	275,748	321,369
Medical Assistance	63,846	38,401	566,628	58,246	37,802	54,014	128,507	25,566	53,055	51,018
Social Services	106,765	795,216	172,837	131,564	153,031	109,285	57,974	79,026	228,768	228,768
Other Welfare Costs	29,042	16,115	87,600	48,123	10,973	15,465	29,985	5,432	45,818	20,879
TOTAL WELFARE	\$ 1,244,592	\$ 519,020	\$ 3,707,272	\$ 835,385	\$ 445,581	\$ 761,398	\$ 1,321,842	\$ 263,846	\$ 699,016	\$ 878,486
LIBRARIES	30,724	19,000	87,784	24,325	.....	.....	15,050	.....	.....	7,423
PARKS AND RECREATION ³	.....	21,371	45,550	102,540	.....	.....	.....	816	.....	10,740
OTHER CULTURE - RECREATION	10,309	4,700	40,304	4,843	1,800	13,362	4,596	.....	18,375	8,775
MISCELLANEOUS	45,134	274,353	1,647,166	15,630	71,617	103,405	99,478	163,941	44,385	200,916
INTEREST PAYMENTS	.....	36,883	.....	40,103	.....	32,072	.....	.....	.....	29,263
TOTAL CURRENT EXPENSE	\$ 3,299,820	\$ 2,669,191	\$ 9,217,794	\$ 3,198,424	\$ 1,664,304	\$ 2,229,158	\$ 3,063,506	\$ 1,331,248	\$ 2,766,622	\$ 2,189,505
CAPITAL OUTLAY										
HIGHWAYS	319,055	297,031	2,127,970	693,491	424,149	802,863	1,104,935	164,771	652,152	454,130
GENERAL GOVERNMENT	15,019	36,888	108,749	134,034	40,388	36,149	24,199	33,246	8,381	13,077
ALL OTHER	25,152	14,796	55,109	38,082	159,142	3,738	15,555	26,047	41,220	9,482
TOTAL CAPITAL OUTLAY	359,226	348,715	2,291,828	865,607	623,679	842,750	1,144,689	224,064	701,753	476,689
TOTAL EXPENDITURES	\$ 3,659,046	\$ 3,017,906	\$ 11,509,622	\$ 4,064,031	\$ 2,287,983	\$ 3,071,908	\$ 4,208,195	\$ 1,555,195	\$ 3,468,375	\$ 2,666,194
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES										
DEBT REDEMPTION - BONDS PAID	.....	145,000	.....	133,067	.....	73,051	.....	.....	.....	75,000
REFUNDS AND REIMBURSEMENTS	111,571	29,134	272,552	71,285	30,218	55,067	64,188	.....	56,295	63,267
TRUST AND AGENCY PAYMENTS	9,898,807	6,549,810	49,048,573	4,727,853	4,763,097	5,827,446	3,963,470	3,019,004	6,651,311	3,699,662
PURCHASE OF INVESTMENTS	135,000	150,000	.....	2,431,995	.....	528,558	.....	.....	75,000	.....
TOTAL DISBURSEMENTS	\$ 13,804,424	\$ 9,891,850	\$ 60,830,747	\$ 11,428,231	\$ 7,081,298	\$ 9,556,030	\$ 8,235,853	\$ 4,574,316	\$ 10,250,981	\$ 6,504,123

TABLE II (Continued)
CLASSIFICATION OF COUNTY RECEIPTS 1976

NAME OF COUNTY POPULATION - 1970 TAXABLE VALUATION ¹ TAX LEVIES ²	Waseca 16,663 \$ 62,012,764 1,621,642	Washington 82,948 \$ 327,062,316 8,292,903	Watson 13,298 \$ 49,616,893 1,154,369	Wilkin 9,389 \$ 35,724,781 845,963	Winona 44,409 \$ 111,744,389 2,814,921	Wright 38,933 \$ 151,654,396 3,697,337	Yellow Medicine 14,418 \$ 52,422,859 980,742	Total 3,804,971 \$12,790,040,687 335,647,162
RECEIPTS								
REVENUE RECEIPTS								
PROPERTY TAXES	\$ 1,335,890	\$ 7,067,715	\$ 977,916	\$ 763,165	\$ 2,311,664	\$ 3,123,509	\$ 872,423	\$ 286,871,368
SPECIAL ASSESSMENTS	175,446	.....	37,561	86,930	.....	15,378	240,306	5,702,492
LICENSES AND PERMITS	4,670	47,814	4,659	2,407	32,133	84,969	3,050	1,912,719
FINES AND FORFEITS	25,214	163,660	37,245	48,441	113,523	177,409	32,672	7,592,727
INTERGOVERNMENTAL REVENUE								
State General Support ³	529,262	2,233,474	392,375	227,320	1,021,187	1,184,527	364,059	92,422,437
State Grants - Highways ⁴	430,424	1,276,050	663,984	492,144	997,936	1,025,240	819,830	76,664,701
State Grants - Welfare	345,897	4,243,446	330,706	242,209	1,314,418	1,431,817	388,586	220,208,662
State Grants - Other	78,327	808,014	106,763	51,413	454,497	587,427	208,592	33,411,163
Federal Revenue Sharing	289,051	882,369	261,820	216,636	514,147	757,699	266,557	48,402,123
Federal Grants - Other	8,997	42,467	.....	6,460	14,204	22,520	8,094	18,776,462
Grants from other Local Units	2,036	3,064,400	21,619	412	.....	4,057	32,285	9,271,369
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,683,994	\$ 12,550,220	\$ 1,777,267	\$ 1,236,594	\$ 4,316,389	\$ 5,013,287	\$ 2,088,003	\$ 499,156,917
CHARGES FOR SERVICES	256,305	961,414	74,828	125,079	208,751	382,945	55,499	33,104,248
INTEREST EARNINGS	41,419	411,404	90,254	47,276	149,406	320,382	55,840	16,947,584
WELFARE (INCOME FROM RECOVERIES)	3,536	48,289	13,024	.....	16,377	61,182	7,794	4,159,161
ALL OTHER REVENUE - UNCLASSIFIED	4,562	75,448	45,909	5,310	66,376	213,009	63,913	10,170,558
TOTAL REVENUE RECEIPTS	\$ 3,531,036	\$ 21,325,964	\$ 3,058,663	\$ 2,315,202	\$ 7,214,619	\$ 9,392,070	\$ 3,419,500	\$ 865,617,774
NONREVENUE RECEIPTS								
TOTAL BORROWING . . . . .	.....	.....	.....	.....	.....	.....	.....	24,137,638
REFUNDS AND REIMBURSEMENTS	65,130	1,068,959	320,324	210,937	193,725	489,806	118,661	25,246,191
TRUST AND AGENCY RECEIPTS	3,905,674	71,411,552	3,092,441	4,368,540	18,997,948	22,785,313	6,974,610	1,759,018,053
SALE OF INVESTMENTS	1,621,062	496,688	2,913,314	995,000	476,000	.....	984,912	1,164,867,235
TOTAL NONREVENUE RECEIPTS	\$ 5,591,866	\$ 72,977,199	\$ 6,326,079	\$ 5,574,477	\$ 19,667,673	\$ 23,275,119	\$ 8,078,183	\$ 2,973,269,117
TOTAL RECEIPTS	\$ 9,122,902	\$ 94,303,163	\$ 9,384,742	\$ 7,889,679	\$ 26,882,292	\$ 32,667,189	\$ 11,497,683	\$ 3,838,886,891

NOTE: (1) Taxable value of real and personal property, 1975 assessment for taxes collectible in 1976.

(2) 1975 tax levy for taxes collectible in 1976.

(3) Includes local government aid and homestead credit.

(4) Includes county share of state gasoline tax and other aids for highways.

TABLE I 2 (Continued)
CLASSIFICATION OF COUNTY DISBURSEMENTS 1976

NAME OF COUNTY	Waseca	Washington	Watонwan	Wilkin	Winona	Wright	Yellow Medicine	Total
DISBURSEMENTS								
CURRENT EXPENSE								
GENERAL GOVERNMENT ¹	\$ 511,465	\$ 2,850,344	\$ 381,563	\$ 358,339	\$ 843,970	\$ 935,744	\$ 383,845	\$ 108,362,408
PUBLIC SAFETY								
Sheriff	153,260	1,245,312	117,521	20,179	304,834	731,702	62,515	28,941,443
Corrections	37,246	236,757	18,814	49,907	79,127	58,530	54,712	27,394,769
Other	27,316	155,669	13,329	2,570	21,726	15,101	5,373	3,077,789
TOTAL PUBLIC SAFETY	\$ 217,822	\$ 1,637,738	\$ 149,664	\$ 72,656	\$ 405,687	\$ 805,333	\$ 122,600	\$ 59,414,001
CONSERVATION OF NATURAL RESOURCES ²	161,536	120,250	60,769	142,323	128,325	233,939	206,814	13,015,070
HIGHWAYS								
Administration	70,506	62,477	79,772	42,970	140,609	59,369	105,893	11,644,157
Operation and Maintenance	638,491	1,148,274	296,272	540,259	1,050,048	576,087	593,427	71,042,717
TOTAL HIGHWAYS	\$ 708,997	\$ 1,210,751	\$ 376,044	\$ 583,229	\$ 1,190,657	\$ 635,456	\$ 699,320	\$ 82,686,874
SANITATION	45,402	47,334	33,109	.....	1,813	.....	.....	2,082,703
CONSERVATION OF HEALTH	72,302	321,174	59,435	92,485	137,132	100,212	58,466	29,876,978
CONTRIBUTIONS TO ENTERPRISE FUNDS	.....	96,688	.....	.....	.....	.....	.....	20,110,655
WELFARE								
Administration	91,757	646,335	100,550	84,850	281,664	435,493	257,923	68,574,425
General Relief	151,881	1,522,611	82,006	71,018	306,325	419,960	138,737	55,101,457
Aid to Families with Dependent Children	215,762	3,298,932	182,556	153,346	870,074	1,183,472	169,426	147,870,724
Medical Assistance	41,171	307,983	34,721	37,366	142,281	162,896	44,723	19,364,704
Social Services	101,148	1,266,801	129,233	100,738	297,180	580,466	64,125	43,161,361
Other Welfare Costs	18,273	57,942	4,218	9,071	30,190	37,752	5,583	5,466,390
TOTAL WELFARE	\$ 619,992	\$ 7,100,604	\$ 533,284	\$ 456,389	\$ 1,927,714	\$ 2,820,039	\$ 680,517	\$ 339,539,061
LIBRARIES	43,833	360,791	50,636	.....	55,388	45,341	33,044	10,230,154
PARKS AND RECREATION ³	11,115	138,393	10,467	.....	17,091	81,682	19,917	5,171,664
OTHER CULTURE - RECREATION	5,206	9,000	21,871	.....	14,500	24,878	9,866	1,860,807
MISCELLANEOUS	211,040	172,562	306,894	92,174	462,225	588,748	109,174	39,739,984
INTEREST PAYMENTS	26,181	135,605	14,088	22,710	54,415	.....	36,821	5,649,554
TOTAL CURRENT EXPENSE	\$ 2,634,891	\$ 14,201,234	\$ 1,997,824	\$ 1,820,305	\$ 5,238,917	\$ 6,271,372	\$ 2,360,384	\$ 717,739,913
CAPITAL OUTLAY								
HIGHWAYS	488,596	2,447,436	689,318	695,838	1,112,391	1,827,366	739,592	84,905,450
GENERAL GOVERNMENT	225,120	116,779	8,723	485	9,128	74,941	179,500	12,449,769
ALL OTHER	125,419	3,715,122	39,001	31,753	21,343	304,697	9,687	39,196,851
TOTAL CAPITAL OUTLAY	839,135	6,279,337	737,042	728,076	1,142,862	2,207,004	928,779	136,552,070
TOTAL EXPENDITURES	\$ 3,474,026	\$ 20,480,571	\$ 2,734,866	\$ 2,548,381	\$ 6,381,779	\$ 8,478,376	\$ 3,289,163	\$ 854,291,983
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES								
DEBT REDEMPTION - BONDS PAID	82,190	170,000	27,000	42,000	135,000	.....	171,000	24,680,759
REFUNDS AND REIMBURSEMENTS	25,668	780,487	243,746	.....	214,907	235,493	40,446	14,160,706
TRUST AND AGENCY PAYMENTS	3,908,822	71,264,925	3,050,039	4,369,422	19,014,773	22,541,217	7,245,568	1,738,526,868
PURCHASE OF INVESTMENTS	1,415,062	848,585	3,219,661	795,000	660,000	.....	1,004,434	1,166,147,677
TOTAL DISBURSEMENTS	\$ 8,905,768	\$ 93,544,568	\$ 9,275,312	\$ 7,754,803	\$ 26,406,459	\$ 31,255,086	\$ 11,750,611	\$ 3,797,807,993

NOTE: * Region VIII North Welfare Board continues welfare functions formerly performed by the individual counties of Lincoln, Lyon and Murray.

(1) Includes expense of all general county offices and buildings - assessor, treasurer, attorney, election, audits, etc.

(2) Includes county agent, county fair appropriations, lake and stream improvements, ditch maintenance and repairs, and weed eradication.

(3) Includes cost of county recreational activities, buildings, and park and playground areas.

TABLE 13
SCHEDULED BOND MATURITIES FOR COUNTIES
After December 31, 1976

COUNTY	TOTAL BONDS OUTSTANDING	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986-2005	
Aitkin	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Anoka	660,000	15,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	470,000	1998
Becker	870,000	115,000	115,000	115,000	15,000	15,000	15,000	20,000	20,000	20,000	420,000	1999
Beltrami	1,200,000	100,000	110,000	115,000	120,000	115,000	60,000	50,000	50,000	50,000	430,000	1999
Benton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Big Stone .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blue Earth	696,000	116,000	197,000	47,000	39,000	39,000	44,000	44,000	45,000	45,000	80,000	1987
Brown	1,849,000	175,000	211,000	151,000	121,000	127,000	126,000	106,000	122,000	85,000	625,000	1997
Carlton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carver	1,000,000	95,000	100,000	100,000	105,000	110,000	105,000	110,000	105,000	60,000	110,000	1987
Cass	560,000	140,000	140,000	140,000	140,000	.....	.....	.....	.....	.....	.....	.....
Chippewa	4,285,000	320,000	360,000	370,000	365,000	360,000	315,000	315,000	325,000	200,000	1,355,000	1995
Chisago	1,140,000	90,000	90,000	95,000	110,000	60,000	65,000	70,000	75,000	80,000	405,000	1990
Clay	1,105,000	230,000	230,000	240,000	250,000	155,000	.....	.....	.....	.....	.....	.....
Clearwater	1,137,000	115,000	120,000	120,000	117,000	110,000	110,000	115,000	115,000	115,000	105,000	1992
Cook	335,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	70,000	1987
Cottonwood .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crow Wing	165,000	.....	10,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	40,000	1987
Dakota	80,000	25,000	20,000	25,000	10,000	.....	.....	.....	.....	.....	.....	.....
Dodge	995,000	30,000	30,000	30,000	40,000	40,000	40,000	40,000	45,000	45,000	655,000	1997
Douglas	2,750,000	55,000	60,000	65,000	70,000	75,000	85,000	90,000	95,000	100,000	2,055,000	1999
Faribault	1,180,000	170,000	170,000	155,000	140,000	140,000	125,000	155,000	25,000	25,000	75,000	1989
Fillmore	680,000	110,000	110,000	110,000	110,000	110,000	10,000	15,000	15,000	15,000	75,000	1990
Freeborn	2,692,000	238,000	248,000	238,000	243,000	273,000	248,000	249,000	240,000	240,000	475,000	1997
Goodhue .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grant .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hennepin	50,675,000	4,875,000	4,925,000	4,925,000	4,925,000	3,975,000	3,975,000	3,425,000	3,425,000	3,425,000	12,800,000	1995
Houston .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hubbard	250,000	85,000	90,000	75,000	.....	.....	.....	.....	.....	.....	.....	.....
Isanti	5,165,000	5,000	130,000	140,000	155,000	160,000	175,000	185,000	195,000	205,000	3,815,000	2000
Itasca	960,000	110,000	110,000	115,000	130,000	70,000	75,000	80,000	85,000	90,000	95,000	....
Jackson	30,000	7,000	6,000	3,000	4,000	3,000	3,000	4,000	.....	.....	.....	.....
Kanabec	1,095,000	45,000	45,000	50,000	55,000	70,000	70,000	75,000	55,000	60,000	570,000	1991
Kandiyohi	4,462,000	367,000	272,000	282,000	287,000	297,000	267,000	262,000	267,000	267,000	1,894,000	2000
Kittson	750,000	640,000	20,000	20,000	20,000	25,000	25,000	....	....	....	....	....
Koochiching	1,235,000	195,000	215,000	220,000	230,000	30,000	25,000	30,000	30,000	30,000	230,000	1991
Lac qui Parle	1,615,000	220,000	225,000	230,000	230,000	200,000	185,000	85,000	80,000	75,000	85,000	1987
Lake	350,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	25,000	150,000	1990
Lake of the Woods	167,448	25,712	25,885	26,065	24,068	28,570	28,678	3,790	3,906	774	....	....
Le Sueur	531,000	28,000	63,000	56,000	55,000	51,000	45,000	35,000	36,000	35,000	127,000	1996
Lincoln .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lyon .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
McLeod	340,000	25,000	25,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	55,000	1989
Mahnomen	195,000	.....	3,500	3,500	3,500	4,000	4,000	4,500	4,500	4,500	163,000	2005
Marshall	1,659,239	84,655	71,277	1,068,834	71,454	69,142	71,898	75,228	78,131	35,620	33,000	1986

TABLE 13 (Continued)
SCHEDULED BOND MATURITIES FOR COUNTIES
After December 31, 1976

COUNTY	TOTAL BONDS OUTSTANDING	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986-2005	
Martin	\$ 749,000	\$ 77,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 62,000	\$ 55,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 225,000	1994
Meeker	1,565,000	170,000	195,000	190,000	195,000	200,000	80,000	85,000	75,000	75,000	300,000	1989
Mille Lacs .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1989
Morrison .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mower	140,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	70,000	1994
Murray .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nicollet	1,102,000	172,000	180,000	65,000	55,000	65,000	65,000	75,000	60,000	55,000	310,000	1995
Nobles	925,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000	.....	.....
Norman	1,023,000	139,000	144,000	132,000	137,000	137,000	132,000	87,000	85,000	15,000	15,000	1986
Olmsted	1,145,000	75,000	75,000	75,000	80,000	80,000	80,000	80,000	80,000	50,000	475,000	1995
Otter Tail	295,000	20,000	20,000	20,000	25,000	25,000	25,000	30,000	30,000	30,000	70,000	1987
Pennington	2,135,000	95,000	100,000	125,000	125,000	155,000	155,000	80,000	95,000	95,000	1,110,000	1995
Pine	195,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	1986
Pipestone	1,135,000	30,000	95,000	75,000	80,000	85,000	90,000	100,000	100,000	110,000	370,000	1990
Polk	2,755,000	1,650,000	210,000	205,000	180,000	185,000	175,000	135,000	5,000	10,000	.....	.....
Pope	10,000	2,000	2,000	3,000	3,000	.....	.....	.....	.....	.....	.....	.....
Ramsey	37,015,000	2,090,000	2,220,000	2,255,000	2,370,000	2,470,000	2,560,000	2,630,000	2,645,000	2,730,000	15,045,000	1994
Red Lake	874,000	107,000	117,000	113,000	122,000	108,000	102,000	50,000	55,000	45,000	55,000	1992
Redwood	1,772,000	239,000	236,000	231,000	231,000	210,000	165,000	120,000	95,000	90,000	155,000	1988
Renville	30,000	15,000	15,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rice	1,110,000	115,000	120,000	130,000	130,000	130,000	130,000	135,000	25,000	25,000	170,000	1991
Rock .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Roseau	280,000	110,000	110,000	5,000	10,000	10,000	5,000	10,000	10,000	10,000	.....	.....
St. Louis	445,000	220,000	225,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Scott	1,075,000	275,000	50,000	55,000	55,000	60,000	60,000	65,000	65,000	70,000	320,000	1991
Sherburne .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sibley	770,000	135,000	130,000	70,000	70,000	70,000	55,000	60,000	60,000	50,000	70,000	1988
Stearns .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steele	2,297,738	168,066	178,182	183,771	189,377	155,004	90,652	91,320	102,009	102,722	1,036,635	1997
Stevens	2,430,000	.....	65,000	70,000	75,000	80,000	85,000	100,000	100,000	100,000	1,755,000	1996
Swift	1,043,221	62,121	68,246	62,376	63,512	64,653	61,799	52,951	67,110	63,275	477,178	1997
Todd .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Traverse .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabasha .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wadena	1,480,000	75,000	100,000	55,000	60,000	60,000	60,000	70,000	70,000	80,000	850,000	1997
Waseca	437,670	71,000	63,000	58,000	48,000	47,000	36,589	35,500	35,500	15,500	27,581	1989
Washington	2,435,000	205,000	130,000	75,000	75,000	90,000	90,000	90,000	90,000	90,000	1,500,000	1997
Watonwan	251,000	22,000	27,000	22,000	28,000	28,000	28,000	23,000	28,000	10,000	35,000	1990
Wilkin	493,000	43,000	42,000	43,000	37,000	38,000	37,000	33,000	32,000	33,000	155,000	1990
Winona	1,160,000	140,000	50,000	55,000	60,000	60,000	60,000	65,000	65,000	70,000	535,000	1992
Wright .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yellow Medicine ..	726,000	160,000	116,000	90,000	85,000	80,000	45,000	25,000	45,000	40,000	40,000	1989
TOTAL	\$162,157,316	\$ 15,678,554	\$13,891,090	\$ 14,108,546	\$13,083,911	\$11,716,369	\$11,075,616	\$10,266,289	\$ 9,981,156	\$ 9,702,391	\$52,653,394	

NOTE: Figure following amount in last column indicates year of final maturity.

TABLE 14
OUTSTANDING INDEBTEDNESS OF COUNTIES
December 31, 1976

COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	REVENUE	REFUNDING	ALL OTHER (1)	TOTAL INDEBTEDNESS
Aitkin	\$	\$	\$	\$	\$	\$
Anoka .....	.....	.....	660,000	.....	300,000	660,000
Becker .....	.....	.....	570,000	.....	310,000	870,000
Beltrami	890,000	.....	.....	.....	.....	1,200,000
Benton .....	.....	.....	.....	.....	.....	.....
Big Stone .....	.....	161,000	.....	.....	535,000	696,000
Blue Earth .....	.....	1,684,000	.....	165,000	.....	1,849,000
Brown .....	.....	.....	.....	.....	.....	.....
Carlton	410,000	125,000	.....	.....	465,000	1,000,000
Carver .....	.....	.....	.....	.....	560,000	560,000
Cass .....	.....	2,620,000	865,000	.....	800,000	4,285,000
Chippewa	970,000	.....	.....	.....	170,000	1,140,000
Chisago	105,000	.....	.....	.....	1,000,000	1,105,000
Clay	205,000	22,000	.....	.....	910,000	1,137,000
Clearwater	335,000	.....	.....	.....	.....	335,000
Cook .....	.....	.....	.....	.....	.....	.....
Cottonwood .....	.....	.....	.....	.....	.....	165,000
Crow Wing .....	.....	165,000	.....	.....	.....	80,000
Dakota .....	.....	80,000	.....	.....	.....	995,000
Dodge	995,000	.....	.....	.....	.....	2,750,000
Douglas .....	.....	.....	2,750,000	.....	725,000	1,180,000
Faribault .....	.....	455,000	.....	.....	500,000	680,000
Fillmore	180,000	.....	1,307,000	.....	1,385,000	2,692,000
Freeborn .....	.....	.....	.....	.....	.....	.....
Goodhue .....	.....	.....	.....	.....	.....	.....
Grant .....	.....	.....	.....	.....	.....	50,675,000
Hennepin	50,675,000	.....	.....	.....	.....	.....
Houston .....	.....	.....	.....	.....	150,000	250,000
Hubbard	100,000	.....	.....	.....	.....	5,165,000
Isanti	3,690,000	.....	1,475,000	.....	.....	960,000
Itasca	750,000	.....	210,000	.....	.....	30,000
Jackson .....	.....	30,000	.....	.....	.....	1,095,000
Kanabec	1,095,000	.....	.....	.....	100,000	4,462,000
Kandiyohi	1,110,000	3,252,000	.....	.....	.....	750,000
Kittson	130,000	620,000	.....	.....	770,000	1,235,000
Koochiching	215,000	250,000	.....	.....	560,000	1,615,000
Lac qui Parle .....	.....	1,015,000	.....	40,000	.....	350,000
Lake	350,000	.....	.....	.....	.....	350,000
Lake of the Woods	130,000	37,448	.....	.....	.....	167,448
Le Sueur .....	.....	531,000	.....	.....	.....	531,000
Lincoln .....	.....	.....	.....	.....	.....	.....
Lyon .....	.....	340,000	.....	.....	.....	340,000
McLeod	195,000	.....	.....	.....	.....	195,000
Mahonen .....	.....	.....	1,659,239	.....	.....	1,659,239
Marshall .....	.....	749,000	.....	.....	.....	749,000
Martin .....	.....	75,000	950,000	.....	540,000	1,565,000
Meeker .....	.....	.....	.....	.....	.....	.....
Mille Lacs .....	.....	.....	.....	.....	.....	140,000
Morrison .....	.....	140,000	.....	.....	.....	.....
Mower .....	.....	.....	.....	.....	.....	10,000
Murray .....	.....	867,000	.....	80,000	155,000	1,102,000
Nicollet .....	.....	925,000	.....	.....	775,000	925,000
Nobles .....	.....	248,000	.....	.....	775,000	1,023,000
Norman .....	.....	220,000	925,000	295,000	.....	1,145,000
Olmsted .....	.....	.....	.....	.....	.....	295,000
Otter Tail .....	.....	1,690,000	.....	.....	445,000	2,135,000
Pennington .....	.....	.....	195,000	.....	.....	195,000
Pine	195,000	.....	.....	.....	940,000	1,135,000
Pipestone	270,000	135,000	.....	.....	2,350,000	2,755,000
Polk	270,000	10,000	.....	.....	.....	37,015,000
Pope	22,915,000	.....	140,000	14,100,000	300,000	874,000
Ramsey	60,000	374,000	.....	.....	.....	1,772,000
Red Lake .....	.....	1,772,000	.....	.....	.....	30,000
Redwood .....	.....	30,000	.....	.....	750,000	1,110,000
Renville .....	.....	360,000	.....	.....	.....	.....
Rice .....	.....	80,000	.....	.....	200,000	280,000
Rock .....	.....	445,000	.....	.....	.....	445,000
Roseau .....	.....	995,000	80,000	.....	.....	1,075,000
St. Louis .....	.....	670,000	.....	100,000	.....	770,000
Scott .....	.....	.....	.....	.....	.....	.....
Sherburne .....	.....	.....	.....	.....	.....	.....
Sibley .....	.....	.....	.....	.....	.....	.....
Stearns	1,160,000	257,738	350,000	.....	530,000	2,297,738
Steele	2,430,000	.....	.....	.....	.....	2,430,000
Stevens .....	.....	563,221	480,000	.....	.....	1,043,221
Swift .....	.....	.....	.....	.....	.....	.....
Todd .....	.....	.....	.....	.....	.....	.....
Traverse .....	.....	.....	.....	.....	.....	.....
Wabasha	380,000	.....	1,000,000	.....	100,000	1,480,000
Wadena .....	.....	437,670	.....	.....	.....	437,670
Waseca	2,250,000	.....	.....	.....	185,000	2,435,000
Washington .....	.....	251,000	.....	.....	.....	251,000
Watonwan .....	.....	493,000	.....	.....	.....	493,000
Wilkin	1,070,000	.....	.....	.....	90,000	1,160,000
Winona .....	.....	636,000	.....	40,000	50,000	726,000
Wright .....	.....	.....	.....	.....	.....	.....
Yellow Medicine .....	.....	.....	.....	.....	.....	.....
TOTAL	\$ 96,970,000	\$ 24,072,316	\$ 9,940,000	\$ 14,525,000	\$ 16,650,000	\$ 162,157,316

NOTE: (1) Includes bonds payable from county state-aid street allocations.

TABLE 15
ANALYSIS OF COUNTY HOSPITAL OPERATIONS
Year Ended December 31, 1976

NAME	LOCATION	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS FROM GOVT'L FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Debt Retirement
Ashton Memorial (1)	Pipestone	\$ 905,917	\$ 883,108	\$ 22,809	\$ 415	\$ 9,167	\$ 14,057	\$ 38,411	\$	\$ 23,958	\$ 8,352	\$ 30,000
Chippewa County - Montevideo (2) ..	Montevideo	782,995	831,649	(48,654)	37,272	345,293	(356,675)	....	....	1,939,245	128,888	....
Clearwater Memorial	Bagley	941,803	961,428	(19,625)	4,326	10,584	(25,883)	20,584	....	3,171	10,545	10,000
Cook County - North Shore (1)	Grand Marais ..	930,260	864,539	65,721	6,862	18,095	54,488	61,451	....	34,719	18,036	35,000
Douglas	Alexandria	4,323,258	4,011,697	311,561	24,723	8,556	327,728	2,348	....	227,348	142,541	....
Hennepin County Medical Center	Minneapolis ...	39,319,866	46,603,967	(7,284,101)	155,317	939,477	(8,068,261)	12,478,930	....	3,925,818	937,719	2,125,000
Itasca Memorial	Grand Rapids ..	4,667,529	4,764,762	(97,233)	35,958	....	(61,275)	252,543	....	224,352	15,775	50,000
Kanabec	Mora	1,520,910	1,599,003	(78,093)	3,500	1,663	(76,256)	100,781	....	....	60,603	40,000
Mahnomen County - City (1)(2)	Mahnomen	599,168	683,766	(84,598)	110	16,598	(101,086)	31,768	195,000	93,308	15,317	195,000
Meeker Memorial	Litchfield	2,030,410	1,919,554	110,856	34,356	....	145,212	32,256	....	....	67,000	50,000
Murray Memorial	Slayton	728,403	782,881	(54,478)	34,940	....	(19,538)	16,679	....	60,623	....	....
Olmsted	Rochester	2,368,724	2,446,367	(77,643)	10,879	....	(66,764)	....	28,000	46,152	7,385	25,000
Pine Memorial	Sandstone	389,713	496,383	(106,670)	1,190	....	(105,480)	....	....	3,047	....	....
Ramsey (2)(3)	St. Paul	33,459,309	34,844,308	(1,384,999)	901,770	535,452	(1,018,681)	5,653,780	....	673,792	535,452	650,000
Renville Memorial	Olivia	988,142	1,053,956	(65,814)	14,852	62,575	(113,537)	435,681	....	1,689,789	....	....
Stevens Memorial	Morris	1,175,439	1,176,710	(1,271)	5,720	158,484	(154,035)	....	....	1,585,374	159,338	....
Swift County - Benson (2)	Benson	608,650	718,789	(110,139)	10,196	....	(99,943)	65,700	....	24,166	28,987	10,000
TOTAL		\$95,740,496	\$104,642,867	\$(8,902,371)	\$1,282,386	\$2,105,944	\$(9,725,929)	\$ 19,190,912	\$ 223,000	\$10,554,862	\$2,135,938	\$3,220,000

NOTE: (1) Includes operations of the County Nursing Home.

(2) Operated jointly by municipality and county.

(3) Excludes debt service paid by the City of St. Paul.

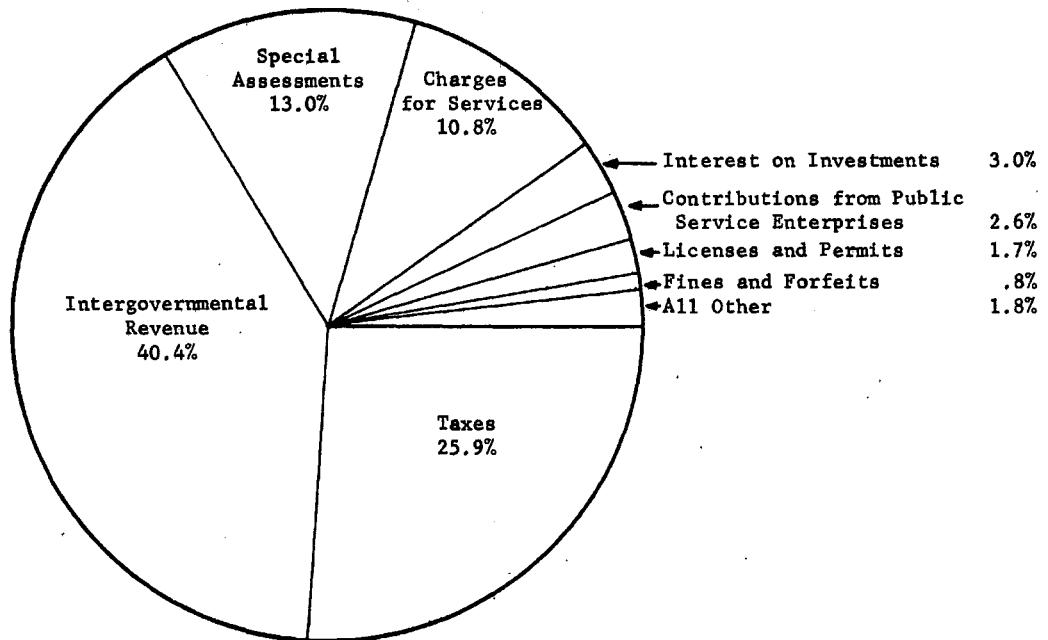
TABLE 16
ANALYSIS OF COUNTY NURSING HOME OPERATIONS
Year Ended December 31, 1976

NAME	COUNTY	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS FROM GOVT'L FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Debt Retirement
Sunnyside	Becker - Clay	\$ 417,014	\$ 378,718	\$ 38,296	\$ 1,627	\$ 1,652	\$ 38,271	\$	\$	\$ 15,822	\$ 27,472	\$ 15,000
Lake Julia	Beltrami	886,354	848,741	37,613	10,171	44,427	3,357	....	....	11,441	44,667	50,000
Green Acres	Chisago	836,710	744,470	92,240	5,712	62,245	35,707	64,579	....	32,581	62,245	45,000
North Shore (1)	Cook .....	....	....	....	....	....	....	....	....	....	....	....
Cedarbrook Manor	Crow Wing	518,392	585,333	(66,941)	7,603	....	(59,338)	....	....	3,252	....	....
Fairview	Dodge	456,875	483,949	(27,074)	39,055	60,058	(48,077)	14,629	....	420,094	57,755	....
Sunset	Hubbard	693,836	754,571	(60,735)	....	5,834	(66,569)	148,443	....	38,716	5,834	35,000
Itasca	Itasca	1,147,574	1,199,692	(52,118)	....	36,143	(88,261)	159,665	....	377,933	34,810	55,000
Kittson	Kittson	258,185	253,723	4,462	....	....	4,462	....	....	6,144	....	....
Falls	Koochiching	463,522	430,851	32,671	....	8,158	24,513	495	....	3,020	8,125	10,000
Northern Minnesota												
Pioneer	Lake of the Woods ...	315,555	325,440	(9,885)	3,512	4,807	(11,180)	50,404	....	4,355	4,807	20,000
Mahnomen (1)(2)	Mahnomen .....	....	....	....	....	....	....	....	....	....	....	....
Otter Tail	Otter Tail	340,475	364,290	(23,815)	12,901	6,435	(17,349)	....	....	....	13,255	20,000
Oakland Park	Pennington-Marshall	404,031	401,084	2,947	16,955	85,370	(65,468)	788,939	....	736,016	84,944	....
Pine Memorial	Pine	314,291	307,237	7,054	1,250	....	8,304	....	....	....	9,850	15,000
Ashton Memorial (1)	Pipestone .....	....	....	....	....	....	....	....	....	....	....	....
Ramsey	Ramsey	1,767,419	1,991,004	(223,585)	343,988	....	120,403	333,975	....	59,209	....	....
Hillcrest	Red Lake	475,141	460,384	14,757	751	10,296	5,212	1,357	....	15,210	10,181	25,000
Redwood	Redwood	55,448	74,630	(19,182)	23,419	842	3,395	7,614	....	....	....	....
Cook, Morrow, and Jensen	St. Louis	3,676,332	3,801,384	(125,052)	25,212	8,204	(108,044)	....	....	110,351	....	....
Nopeming	St. Louis	2,296,127	2,754,088	(457,961)	956	4,682	(461,687)	478,090	344,201	124,165	....	....
Cedar View	Steele	689,836	630,888	58,948	9,776	84,943	(16,219)	....	298,370	84,943	20,000	....
Traverse	Traverse	397,264	410,038	(12,774)	10,574	....	(2,200)	....	....	....	....	....
Shady Lane	Wadena-Todd	678,124	601,329	76,795	42,407	100,852	18,350	....	330,131	100,852	....	....
Pine Point	Washington	344,031	493,586	(149,555)	1,477	6	(148,084)	123,672	....	26,984	....	....
TOTAL		\$ 17,432,536	\$ 18,295,430	\$ (862,894)	\$ 557,346	\$ 524,954	\$ (830,502)	\$ 2,171,862	\$ 344,201	\$ 2,613,794	\$ 549,740	\$ 310,000

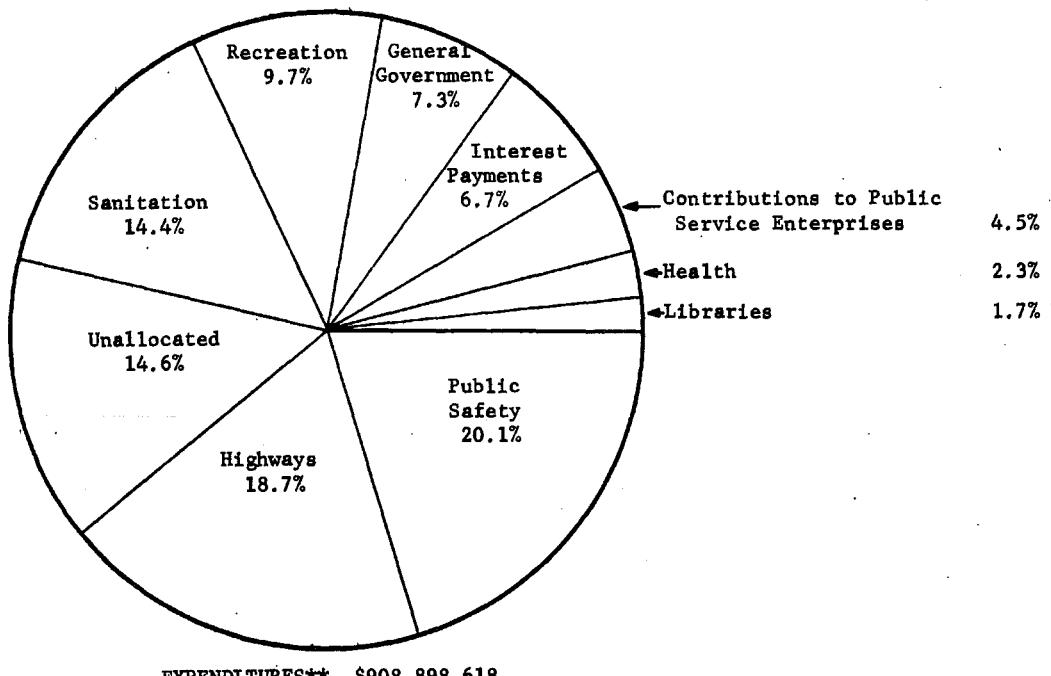
NOTE: (1) Operations included with County Hospital.
(2) Operated jointly by municipality and county.

**REVENUES, EXPENDITURES, AND DEBT
OF
THE CITIES**

FIGURE 5
THE CITIES - 1976



REVENUES* \$875,629,372



EXPENDITURES** \$908,898,618

* Does not include borrowing, agency, trust, investment, or public enterprise receipts.
** Current expense and capital outlay, excluding public service enterprise expenditures.

FIGURE 6

THE CITIES

GOVERNMENTAL REVENUE AND EXPENDITURES

For the Years 1966 - 1976

(Millions of Dollars)

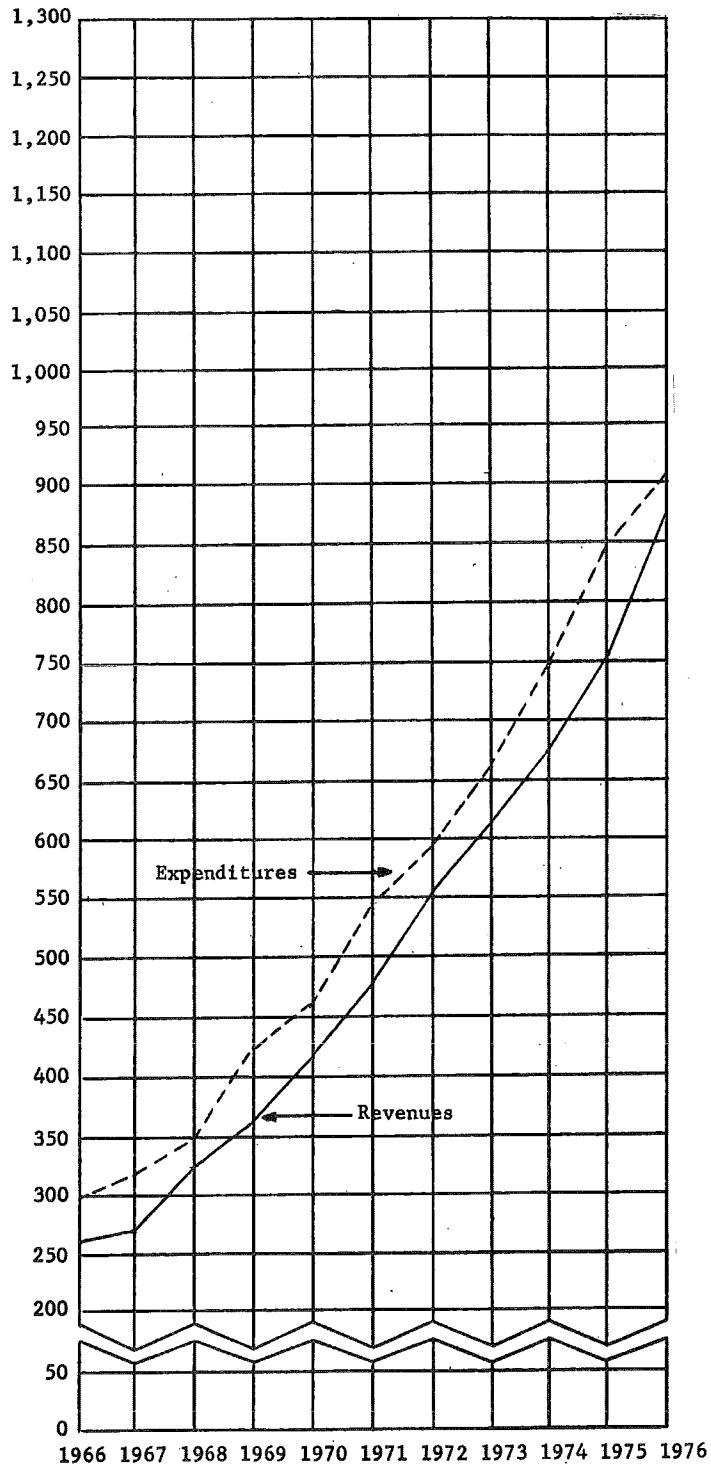


FIGURE 7

THE CITIES

BONDED INDEBTEDNESS

For the Years 1966 - 1976

(Millions of Dollars)

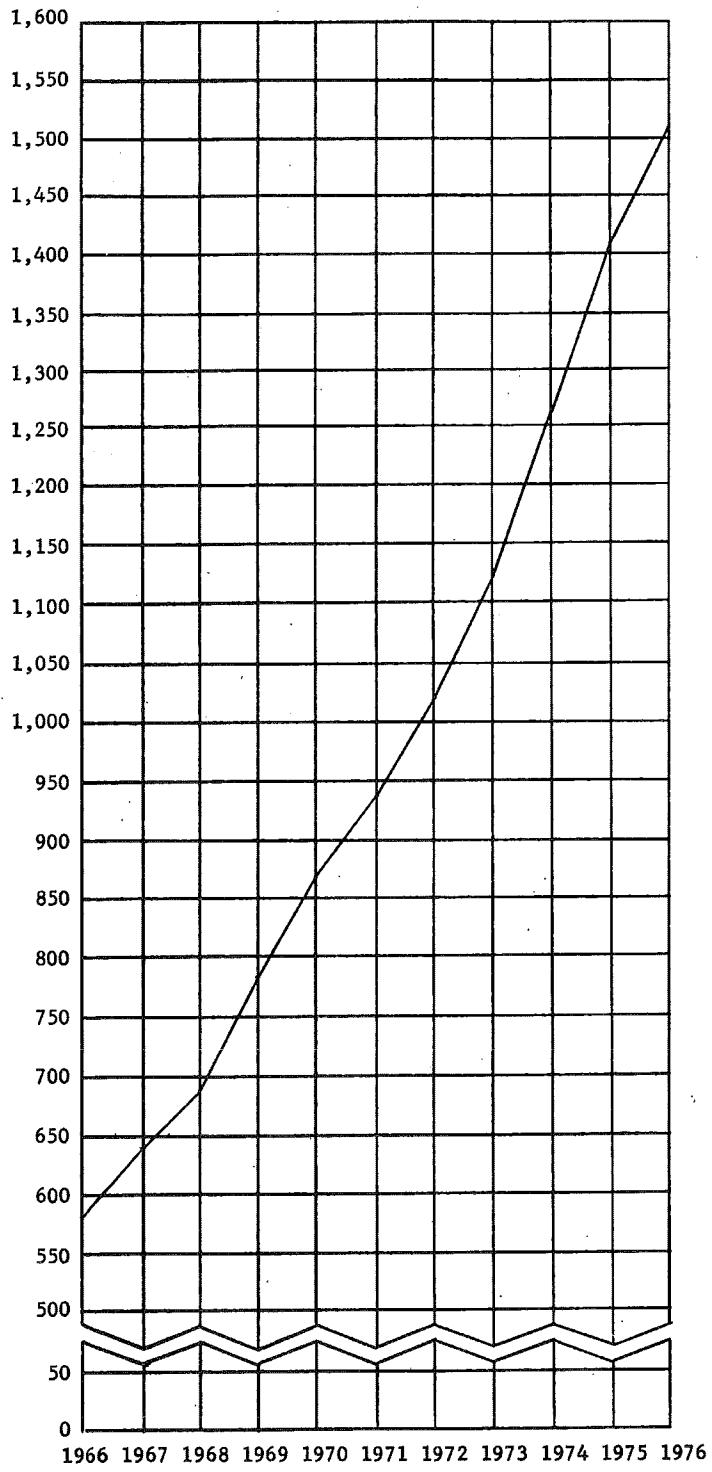


TABLE 17
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE CITIES
For the Years 1972, 1973, 1974, 1975 and 1976

SOURCES OF REVENUE	1972		1973		1974		1975		1976	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE										
TAXES	\$ 178,141,710	32.1	\$ 175,733,324	28.8	\$ 179,606,561	26.8	\$ 218,064,716	28.9	\$ 226,284,653	25.9
SPECIAL ASSESSMENTS	75,281,682	13.6	78,011,763	12.8	76,063,231	11.3	88,553,324	11.7	113,469,670	13.0
LICENSES AND PERMITS	11,230,963	2.0	11,606,263	1.9	12,431,878	1.8	12,957,201	1.7	14,943,985	1.7
FINES AND FORFEITS	7,310,062	1.3	7,414,861	1.2	7,174,423	1.1	7,414,541	1.0	7,204,317	.8
INTERGOVERNMENTAL REVENUE	177,741,515	32.0	219,219,545	35.9	259,165,461	38.7	273,732,050	36.3	353,550,251	40.4
CHARGES FOR SERVICES	58,788,157	10.6	69,193,370	11.3	73,582,563	11.0	86,141,625	11.4	94,922,435	10.8
CONTRIBUTIONS FROM PUBLIC SERVICE ENTERPRISES	18,690,980	3.4	18,237,258	3.0	19,358,809	2.9	22,399,660	3.0	22,831,191	2.6
INTEREST EARNINGS	14,952,687	2.7	20,431,089	3.3	29,527,995	4.4	29,921,026	4.0	26,467,955	3.0
ALL OTHER REVENUE	12,527,634	2.3	11,350,515	1.8	13,452,279	2.0	14,854,877	2.0	15,954,915	1.8
TOTAL REVENUE RECEIPTS	\$ 554,665,390	100.0	\$ 611,197,988	100.0	\$ 670,363,200	100.0	\$ 754,039,020	100.0	875,629,372	100.0
EXPENDITURES BY FUNCTION										
EXPENDITURES (Including capital outlay)	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
GENERAL GOVERNMENT	\$ 39,968,981	6.8	\$ 46,580,740	7.0	\$ 61,900,095	8.3	\$ 81,863,586	9.7	\$ 65,996,962	7.3
PUBLIC SAFETY	115,535,809	19.7	127,087,736	19.2	142,188,778	19.1	165,619,401	19.5	182,990,377	20.1
HIGHWAYS	101,102,762	17.3	131,306,310	19.9	142,001,067	19.0	165,406,121	19.5	170,295,474	18.7
SANITATION	119,017,122	20.3	131,744,604	19.9	121,428,054	16.3	115,079,757	13.6	130,779,115	14.4
HEALTH	8,104,663	1.4	8,383,538	1.3	11,622,440	1.6	21,497,195	2.5	20,930,299	2.3
WELFARE	10,414,630	1.8	10,697,760	1.6	407,472	.1	...	...	...	...
LIBRARIES	11,086,468	1.9	11,747,853	1.8	13,559,989	1.8	14,722,132	1.7	15,013,247	1.7
RECREATION	54,888,865	9.4	65,987,386	10.0	85,319,996	11.4	80,597,201	9.5	87,990,504	9.7
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES	23,093,093	3.9	23,894,371	3.6	31,739,037	4.3	38,865,075	4.6	41,138,099	4.5
UNALLOCATED	64,349,143	11.0	62,300,217	9.4	89,428,585	12.0	107,479,889	12.7	132,432,715	14.6
INTEREST PAYMENTS	38,076,934	6.5	41,668,044	6.3	45,639,504	6.1	56,356,015	6.7	61,331,826	6.7
TOTAL EXPENDITURES	\$ 585,638,470	100.0	\$ 661,398,559	100.0	\$ 745,235,017	100.0	\$ 847,486,372	100.0	\$ 908,898,618	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding beginning of fiscal year	\$ 928,511,241	...	\$ 1,024,787,957	...	\$ 1,120,852,669	...	\$ 1,268,096,839	...	\$ 1,423,764,801	...
Issued	185,523,754	...	193,685,439	...	247,276,127	...	266,637,430	...	289,487,184	...
Paid	108,696,617	...	100,018,264	...	100,170,453	...	114,116,149	...	199,879,437	...
Transfers in	19,449,579	...	2,397,537	...	138,496	...	3,146,681	...	178,939	...
Outstanding end of fiscal year	\$ 1,024,787,957	...	\$ 1,120,852,669	...	\$ 1,268,096,839	...	\$ 1,423,764,801	...	\$ 1,513,551,487	...

TABLE 18
RECEIPTS AND DISBURSEMENTS OF CITIES
BY POPULATION GROUPS
FOR THE YEAR 1976

POPULATION GROUP POPULATION	TOTAL ALL UNITS 3078502	OVER 100000 789303		20000 - 100000 925010		10000 - 20000 463137		2500 - 10000 490328		LESS THAN 2500 410724		
	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%	AMOUNT IN DOLLARS	%
REVENUE RECEIPTS												
TAXES	226284653	25.9	105314431	31.6	54495200	24.0	25716834	21.7	22512030	20.7	18246158	20.7
SPECIAL ASSESSMENTS	113469670	13.0	12782240	3.8	53283544	23.5	21303916	17.9	17028487	15.6	9071483	10.3
LICENSES AND PERMITS	14943985	1.7	4640664	1.4	4514388	2.0	2235342	1.9	1949555	1.8	1604036	1.8
FINES AND FORFEITS	7204317	.8	2752839	.8	1937438	.8	965044	.8	966413	.9	582583	.7
INTERGOVERNMENTAL REVENUE	353550251	40.4	161710535	48.6	67839713	29.9	44959021	37.9	41030317	37.7	38010665	43.2
CHARGES FOR SERVICES	94922435	10.8	35000523	10.5	26000920	11.5	12959520	10.9	12790771	11.7	8170701	9.3
CONTRIB FROM PUB SERV ENTERPRISES	22831191	2.6	400713	.1	4734343	2.1	3476830	2.9	6515485	6.0	7703820	8.8
INTEREST ON INVESTMENTS	26467955	3.0	6197319	1.9	10043039	4.4	4931779	4.1	3322417	3.0	1973401	2.2
ALL OTHER REVENUE	15954915	1.8	4313138	1.3	4002713	1.8	2210290	1.9	2829405	2.6	2599369	3.0
TOTAL REVENUE RECEIPTS	875629372	100.	333112402	100.	226851298	100.	118758576	100.	108944880	100.	87962216	100.
PERCENT REVENUE OF TOTAL RECEIPTS		42.2		47.6		31.6		44.3		44.6		61.8
NONREVENUE RECEIPTS												
BORROWING	238205605	11.5	50625982	7.2	89020895	12.4	36312368	13.6	36126109	14.8	26120251	18.3
AGENCY, TRUST, AND INVESTMENTS	900877762	43.5	269488821	38.5*	396281546	55.1	109747175	41.0	97568365	39.9	27791855	19.5
ALL OTHER MISCELLANEOUS RECEIPTS	58310792	2.8	46339417	6.6	6621508	.9	2972117	1.1	1835690	.8	542060	.4
TOTAL RECEIPTS	2073023531	100.	699566622	100.	718775247	100.	267790236	100.	244475044	100.	142416382	100.
OBJECTS OF EXPENDITURES												
EXPENDITURES (INCLUDING CAPITAL OUTLAY)												
GENERAL GOVERNMENT	65996962	7.3	20414593	5.7	16143339	7.4	8597316	7.1	10796521	9.0	10045193	10.8
PUBLIC SAFETY	182990377	20.1	84886662	23.6	43673185	20.1	21858676	18.2	17890643	14.9	14681211	15.8
HIGHWAYS	170295474	18.7	52624832	14.7	47047913	21.7	23735497	19.7	25142587	21.0	21744645	23.4
SANITATION	130779115	14.4	34583151	9.6	31216752	14.4	26101694	21.7	23274062	19.4	15603456	16.8
HEALTH	20930299	2.3	9433574	2.6	1878217	.9	755520	.6	4434700	3.7	4428288	4.7
LIBRARIES	15013247	1.7	9529605	2.7	1519286	.7	1915928	1.6	1361534	1.1	686894	.7
RECREATION	87990504	9.7	36873901	10.3	24440262	11.3	11255447	9.4	11689171	9.8	3731723	4.0
CONTRIB TO PUB SERV ENTERPRISES	41138099	4.5	4972973	1.4	15525354	7.2	6317166	5.3	6225509	5.2	8097097	8.7
UNALLOCATED	132432715	14.6	90530963	25.2	15106514	7.0	9119212	7.6	9755145	8.1	7920881	8.5
INTEREST PAYMENTS	61331826	6.7	15032754	4.2	20220931	9.3	10627225	8.8	9323491	7.8	6127425	6.6
TOTAL EXPENDITURES	908898618	100.	358883008	100.	216771753	100.	120283681	100.	119893363	100.	93066813	100.
SUMMARY OF EXPENDITURES												
CURRENT EXPENSE	626212209	30.5	283446311	39.7	139622392	20.1	73221227	27.7	72342586	30.0	57579693	41.5
CAPITAL OUTLAY	282686409	13.8	75436697	10.6	77149361	11.1	47062454	17.8	47550777	19.7	35487120	25.6
TOTAL EXPENDITURES (AS ABOVE)	908898618	44.3	358883008	50.3	216771753	31.2	120283681	45.5	119893363	49.7	93066813	67.1
OTHER DISBURSEMENTS												
DEBT REDEMPTION	177040555	8.6	41116222	5.8	69962589	10.1	30663719	11.6	20830796	8.6	14467229	10.4
AGENCY, TRUST, AND INVESTMENTS	901518031	44.0	262177540	36.7*	399602558	57.7	110640007	41.8	98453460	40.9	30644466	22.1
ALL OTHER MISCELLANEOUS DISBURSEMENTS	63385638	3.1	51418377	7.2	6657917	1.0	2930245	1.1	1843404	.8	535695	.4
TOTAL DISBURSEMENTS	2050842842	100.	713595147	100.	692994817	100.	264517652	100.	241021023	100.	138714203	100.

* INVESTMENT TRANSACTIONS NOT AVAILABLE FOR MINNEAPOLIS OR DULUTH.

TABLE 19
OUTSTANDING INDEBTEDNESS OF CITIES
BY COUNTIES
END OF FISCAL YEAR 1976

COUNTY	POP.	GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	TOTAL INDEBTEDNESS
AITKIN	2822	99000	841000	307000	0	0	1247000
ANOKA	176270	5793100	42952954	9305000	1285000	30000	59366054
BECKER	8849	1009000	1205800	670000	0	3940	2888740
BELTRAMI	12796	500675	398000	43200	1795000	190000	2926875
BENTON	6906	313000	1470000	270000	0	0	2053000
BIG STONE	4768	2564000	92000	2370000	0	18000	5044000
BLUE EARTH	37858	8291211	10693800	3372000	0	535000	22892011
BROWN	20248	993000	2676237	4206000	0	0	7875237
CARLTON	16029	293500	467500	3965000	0	345000	5071000
CARVER	23130	916782	16662000	3893000	0	8000	21479782
CASS	5915	140000	660157	320000	0	10000	1130157
CHIPPEWA	8346	398000	480000	1378000	0	0	2256000
CHISAGO	8370	1793000	3386030	1117000	0	0	6296030
CLAY	37363	2429000	10520215	2478000	1030000	0	16457215
CLEARWATER	2796	282000	221000	138166	0	0	641166
COOK	1301	310000	100000	50000	0	0	460000
COTTONWOOD	7942	2460000	1234000	1705000	0	0	5399000
CROW WING	20280	399100	2070000	287000	0	606201	3362301
DAKOTA	172416	17378000	79484235	7703000	6695000	1000000	112260235
DODGE	6142	570000	4302000	850000	690000	0	6412000
DOUGLAS	10644	316000	1126000	1322000	6000	130000	2900000
FARIBAULT	12421	422000	1862758	1788000	0	6493	4079251
FILLMORE	12496	2552000	3233000	3542000	0	56322	9383322
FREEBORN	23865	1189000	3430000	5566000	0	0	10185000
GOODHUE	21565	1808000	9178840	1465000	675000	0	13126840
GRANT	3871	482500	127514	662000	0	0	1272014
HENNEPIN	960854	156470448	280583552	51359000	27880000	12977000	529270000
HOUSTON	9617	2232000	1095584	136600	0	0	3464184
HUBBARD	3702	164000	139800	143000	0	0	446800
ISANTI	4600	423316	1322485	35000	0	900	1781701
ITASCA	15620	3091000	2755000	190000	0	126000	6162000
JACKSON	6695	721000	470000	470000	0	0	1661000
KANABEC	3202	389000	1994000	1624000	870000	0	4877000
KANDIYOH	18173	300173	3919000	5285000	1560000	0	11064173
KITTS	3789	610000	1515203	1043000	0	0	3168203
KOOCHICHING	10681	433000	451700	1613000	0	0	2497700
LAC QUI PARLE	4980	405000	1660000	225000	0	0	2290000
LAKE	8303	825000	1000	1295000	0	0	2121000
LAKE OF THE WOODS	1704	0	255000	1125000	0	0	1380000
LE SUEUR	11386	1628112	793375	805000	0	0	3226487
LINCOLN	3399	437000	88000	9000	846000	0	1380000
LYON	16914	3862800	2602388	11155000	95000	0	17715188
MC LEOD	17389	469000	7669000	16387500	0	25000	24550500
MAHNOMEN	1815	145000	350000	205000	0	0	700000
MARSHALL	5684	132000	1925430	257000	0	477046	2791476
MARTIN	15900	2692214	3374000	4880000	2050000	0	12996214
MEEKER	9539	1226675	1570809	641000	0	0	3438484
MILLE LACS	6465	583000	875000	594000	0	0	2052000
MORRISON	11809	12681	4069100	98000	35000	186250	4401031
MOWER	31501	2162250	3141716	7659389	805000	20000	13788355
MURRAY	5328	463000	180000	215000	0	0	858000
NICOLLET	17302	403000	3670000	2720000	205000	0	6998000

TABLE 19
OUTSTANDING INDEBTEDNESS OF CITIES
BY COUNTIES
END OF FISCAL YEAR 1976

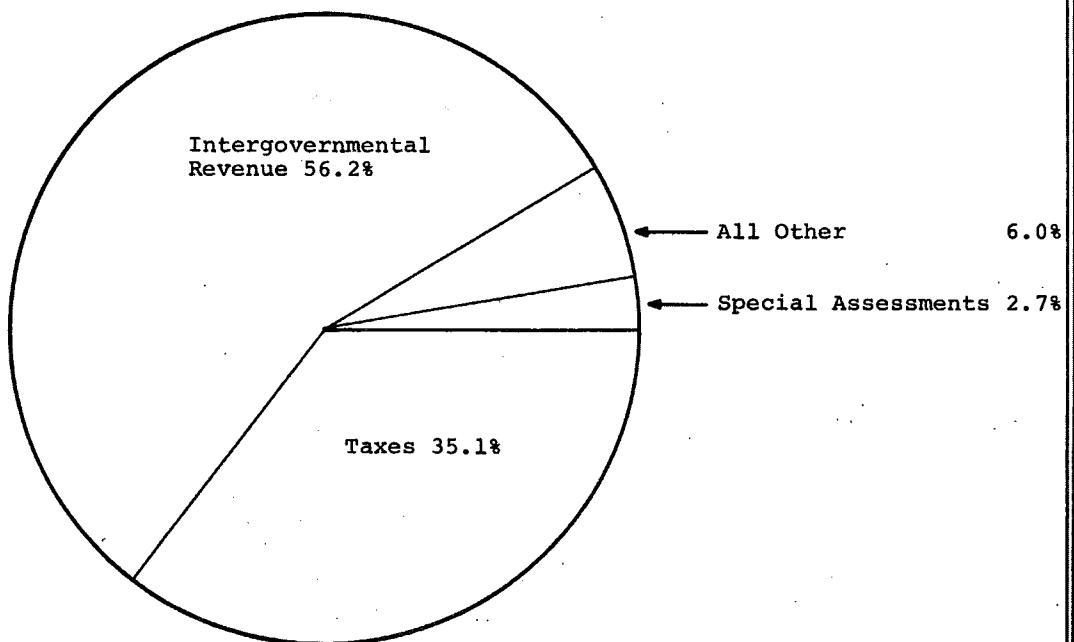
COUNTY	POP.	GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	TOTAL INDEBTEDNESS
NOBLES	14913	4085000	2142000	898000	1215000	0	8340000
NORMAN	4655	74000	1004512	1551000	0	0	2629512
OLMSTED	59728	2463500	5790000	1930000	0	600000	10783500
OTTER TAIL	21919	3767001	5980374	2867000	0	0	12614375
PENNINGTON	9099	3665000	6138000	810000	60000	0	10673000
PINE	7041	704000	939656	318000	0	0	1961656
PIPESTONE	8423	477500	563936	26000	0	68000	1135436
POLK	22117	3053164	8874255	4848000	0	389783	17165202
POPE	4930	529000	380000	119000	0	0	1028000
RAMSEY	472590	114913000	71336000	16309000	20740000	4100000	227398000
RED LAKE	2724	881000	400000	6000	0	12000	1299000
REDWOOD	10950	2157500	841000	2297106	0	0	5295606
RENVILLE	10834	1692422	2011000	360000	0	27813	4091235
RICE	28802	1252250	3077941	765000	735000	776492	6606683
ROCK	6296	385000	817000	1398637	0	0	2600637
ROSEAU	4887	430000	969000	477000	710000	0	2586000
ST. LOUIS	176821	14337829	5767000	21168226	5595000	170000	47038055
SCOTT	27970	2425000	12048775	3460000	2370000	0	20303775
SHERBURNE	5187	1400000	2208039	1110000	33000	129000	4880039
SIBLEY	7178	931000	1372119	1244000	870000	0	4417119
STEARNS	67385	5657348	17208443	9234000	370000	1125000	33594791
STEELE	18404	546000	2419000	2536000	0	80000	5581000
STEVENS	7019	240000	565000	669211	0	4000	1478211
SWIFT	6961	1306000	963000	1601000	0	11000	3881000
TODD	8239	1366000	791500	3516100	58000	0	5731600
TRAVERSE	3306	338000	431000	0	0	0	769000
WABASHA	10403	855000	3985500	1702000	160000	0	6702500
WADENA	6862	137000	250000	1455000	0	0	1842000
WASECA	9923	1405600	1065000	300000	0	59864	2830464
WASHINGTON	89308	6692500	28142000	2878000	1802000	768000	40282500
WATONWAN	7929	700000	1785000	377500	435000	24000	3321500
WILKIN	5721	249850	847000	3330000	0	0	4426850
WINONA	33407	1300310	3048929	2345000	0	0	6694239
WRIGHT	16841	2666000	5764000	1471000	0	72000	9973000
YELLOW MEDICINE	7970	933349	883927	208000	0	27000	2052276
STATE TOTALS	3078502	417998660	726156088	262526635	81675000	25195104	1513551487

TABLE 20
PUBLIC SERVICE ENTERPRISES OF CITIES
SUMMARY OF OPERATIONS

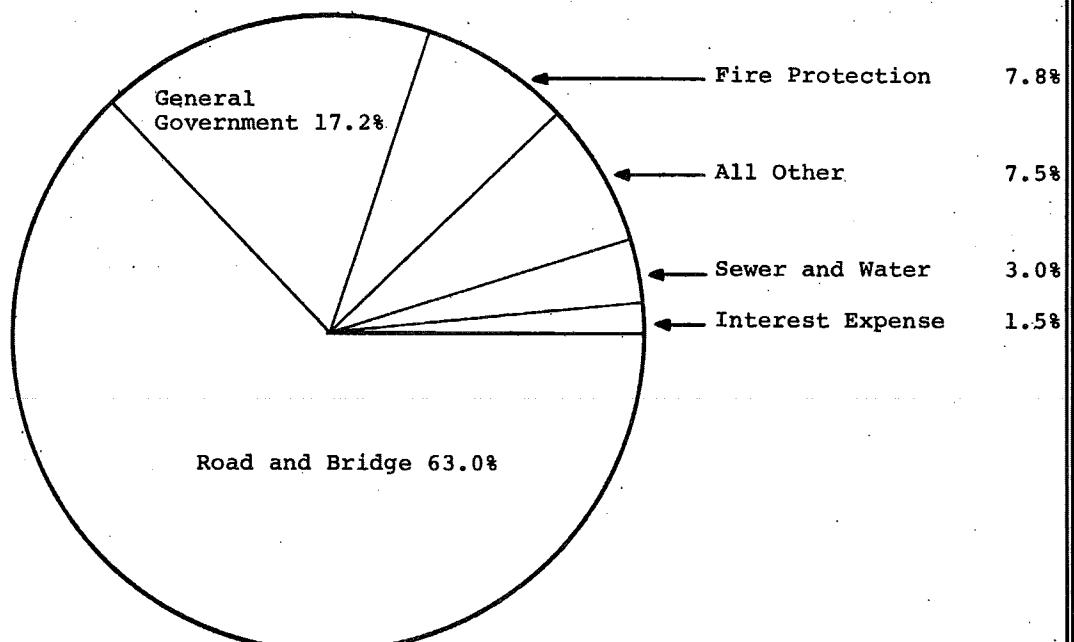
TYPE OF PUBLIC SERVICE ENTERPRISE	1975		1976	
	Amount	%	Amount	%
WATER UTILITIES				
Operating Revenue	\$ 63,772,305	100.0	\$ 74,228,095	100.0
Operating Expense	55,752,920	87.4	62,565,879	84.3
INCOME FROM OPERATIONS	\$ 8,019,385	12.6	\$ 11,662,216	15.7
ELECTRIC UTILITIES				
Generation and Distribution Systems				
Operating Revenue	\$ 70,567,987	100.0	\$ 83,563,102	100.0
Operating Expense	58,660,212	83.1	70,163,162	84.0
INCOME FROM OPERATIONS	\$ 11,907,775	16.9	\$ 13,399,940	16.0
Distribution Systems Only				
Operating Revenue	\$ 26,731,387	100.0	\$ 31,967,112	100.0
Operating Expense	22,229,382	83.2	26,023,584	81.4
INCOME FROM OPERATIONS	\$ 4,502,005	16.8	\$ 5,943,528	18.6
HEAT UTILITIES				
Operating Revenue	\$ 8,001,968	100.0	\$ 7,065,467	100.0
Operating Expense	8,326,914	104.1	7,265,156	102.8
LOSS FROM OPERATIONS	\$ (324,946)	4.1	\$ (199,689)	2.8
GAS UTILITIES				
Operating Revenue	\$ 21,927,952	100.0	\$ 24,208,609	100.0
Operating Expense	19,896,154	90.7	21,746,707	89.8
INCOME FROM OPERATIONS	\$ 2,031,798	9.3	\$ 2,461,902	10.2
HOSPITALS				
Operating Revenue	\$ 48,915,956	100.0	\$ 54,655,168	100.0
Operating Expense	48,135,217	98.4	54,116,693	99.0
INCOME FROM OPERATIONS	\$ 780,739	1.6	\$ 538,475	1.0
NURSING HOMES				
Operating Revenue	\$ 13,714,842	100.0	\$ 15,815,765	100.0
Operating Expense	13,658,557	99.6	15,502,716	98.0
INCOME FROM OPERATIONS	\$ 56,285	0.4	\$ 313,049	2.0
LIQUOR STORES				
Sales	\$ 109,010,648	100.0	\$ 111,858,593	100.0
Cost of Sales	73,096,318	67.0	74,937,120	67.0
Gross Profit	35,914,330	33.0	36,921,473	33.0
Operating Expense	24,288,646	22.3	26,568,969	23.7
INCOME FROM OPERATIONS	\$ 11,625,684	10.7	\$ 10,352,504	9.3
OTHER SERVICE ENTERPRISES				
Operating Revenue	\$ 610,452	100.0	\$ 746,295	100.0
Operating Expense	481,192	78.8	950,058	127.3
INCOME (LOSS) FROM OPERATIONS	\$ 129,260	21.2	\$ (203,763)	27.3

REVENUES, EXPENDITURES, AND DEBT
OF
THE TOWNS

FIGURE 8
THE TOWNS - MARCH 1977



REVENUES* \$43,561,203



EXPENDITURES** \$41,067,861

*Does not include borrowing, agency, trust or investment receipts.

**Current expense and capital outlay.

FIGURE 9

THE TOWNS

GOVERNMENTAL REVENUES AND EXPENDITURES

For the Years 1966-1976
(Millions of Dollars)

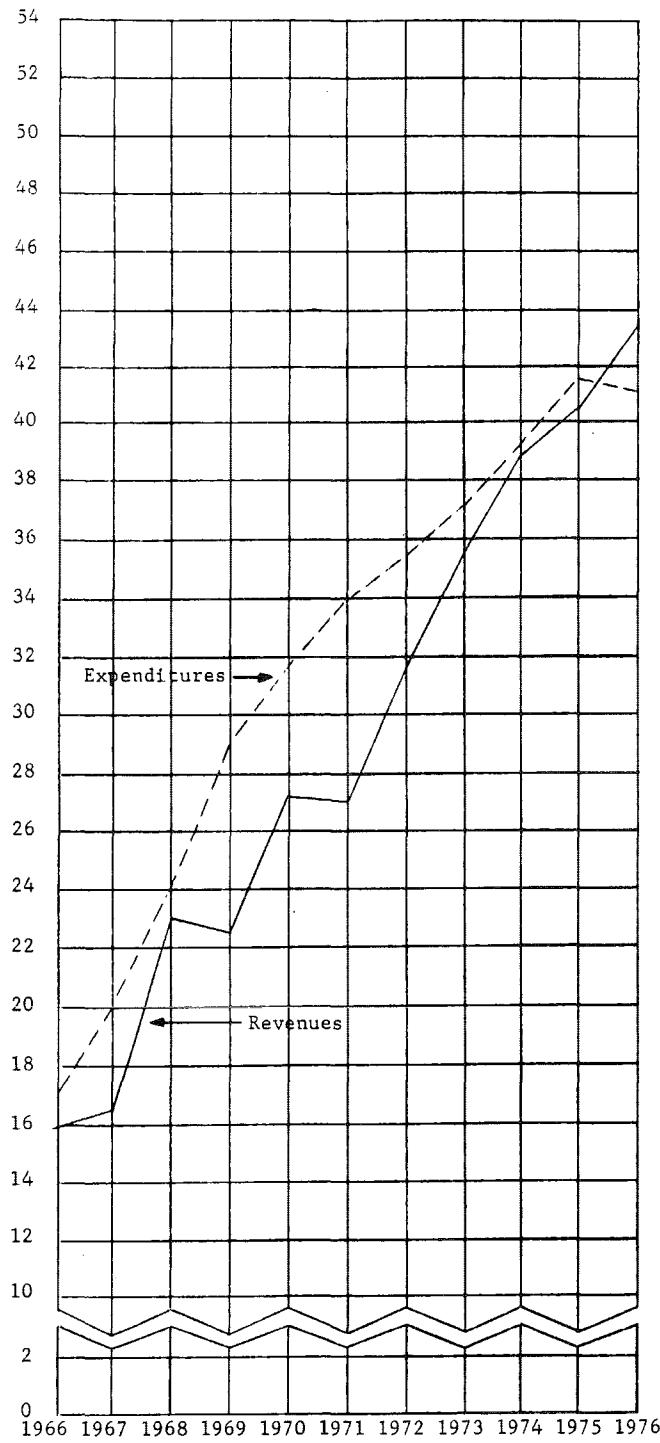


FIGURE 10

THE TOWNS

BONDED INDEBTEDNESS

For the Years 1966-1976
(Millions of Dollars)

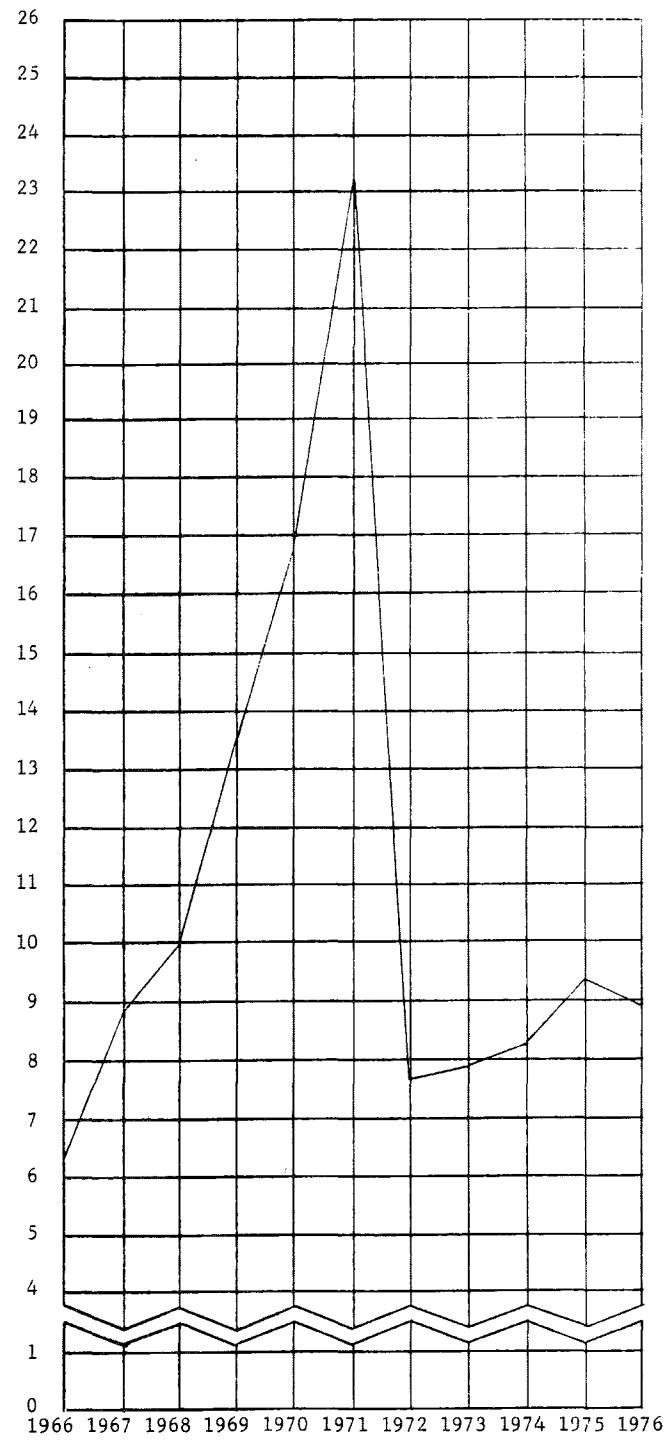


TABLE 21
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF THE TOWNS

SOURCES OF REVENUE	1972		1973 (1)		1974		1975		1976	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE RECEIPTS										
TAXES	\$ 11,473,813	36.4	\$ 12,943,911	36.5	\$ 12,985,614	33.4	\$ 13,461,758	33.2	\$ 15,277,241	35.1
SPECIAL ASSESSMENTS	903,793	2.9	724,665	2.0	653,061	1.7	770,471	1.9	1,163,352	2.7
INTERGOVERNMENTAL REVENUE	19,121,665	60.7	20,222,356	57.1	23,063,987	59.3	23,735,101	58.6	24,481,068	56.2
ALL OTHER REVENUE .....	....	...	1,546,447	4.4	2,197,014	5.6	2,540,194	6.3	2,639,542	6.0
TOTAL REVENUE RECEIPTS	\$ 31,499,271	100.0	\$ 35,437,379	100.0	\$ 38,899,676	100.0	\$ 40,507,524	100.0	\$ 43,561,203	100.0
EXPENDITURES BY FUNCTION										
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	\$ 4,078,148	12.7	\$ 5,324,544	14.5	\$ 6,161,986	15.8	\$ 6,647,534	16.0	\$ 7,069,053	17.2
PUBLIC SAFETY .....	....	...	1,764,150	4.8	2,142,505	5.5	2,340,585	5.6	3,389,986	8.3
HIGHWAYS	20,916,199	65.3	25,058,340	68.4	27,178,891	69.5	28,441,860	68.5	25,870,674	63.0
WELFARE	270,698	.8	....	....	....	....	....	....	....	....
MISCELLANEOUS	6,312,571	19.7	4,024,074	11.0	3,214,158	8.2	3,660,883	8.8	4,140,333	10.0
INTEREST PAYMENTS	469,317	1.5	470,326	1.3	404,451	1.0	450,390	1.1	597,815	1.5
TOTAL EXPENDITURES	\$ 32,046,933	100.0	\$ 36,641,434	100.0	\$ 39,101,991	100.0	\$ 41,541,252	100.0	\$ 41,067,861	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$ 23,128,545	...	\$ 8,049,503	...	\$ 7,946,050	...	\$ 8,094,373	...	\$ 9,306,453	...
Issued	1,859,392	...	776,298	...	3,388,449	...	2,099,170	...	375,343	...
Paid	3,211,434	...	1,518,785	...	3,281,991	...	876,548	...	821,290	...
Transfers Out and Adjustments	\$(13,727,000) (2)	...	639,034(3)	...	41,865(4)	...	(10,542)(5)	...	97,635(6)	...
Outstanding December 31	\$ 8,049,503	...	\$ 7,946,050	...	\$ 8,094,373	...	\$ 9,306,453	...	\$ 8,958,141	...

NOTE: (1) Data was summarized from reporting forms submitted by the towns, starting with the year 1973 (March 1, 1974).
 (2) Includes \$12,839,000 Town of Eagan, \$652,000 Town of Eagle Lake, \$6,000 Town of Lincoln, and \$230,000 Town of Nichols transferred to cities.
 (3) Adjustments to county auditors outstanding indebtedness records to agree to township reporting forms.
 (4) Includes \$18,000 of Ham Lake transferred to cities.
 (5) Corrections and adjustments.
 (6) Includes \$445,000 Town of Herman transferred to cities and \$400,000 adjustment to Town of White Bear.

TABLE 22
CLASSIFICATION OF TOWN RECEIPTS - 1976

COUNTIES:	TAXABLE VALUATION	TAX LEVY COLLECT. 1976	---GRANTS AND SHARED TAXES---			---COUNTY---			OTHER REVENUE RECEIPTS	TOTAL REVENUE	BOR- ROWING	OTHER NON REVENUE	TOTAL RECEIPTS
			TAXES	SPECIAL ASSMNTS	STATE	FEDERAL	HIGHWAY	OTHER					
AITKIN COUNTY	26751714	171970	150998	0	201913	52619	289	22173	21596	449588	5500	37491	492579
ANOKA COUNTY	23365473	146534	123164	225	145601	35530	0	0	55894	360414	0	38819	399233
BECKER COUNTY	35825950	250907	211609	1371	388658	90618	15	1096	22976	716343	0	45913	762256
BELTRAMI COUNTY	20795431	118892	111378	206	175270	57944	786	519	14104	360207	0	42206	402413
BENTON COUNTY	21321561	106962	81225	0	152682	51922	0	90	6421	292340	0	0	292340
BIG STONE COUNTY	15023381	71510	57400	0	58339	21940	0	473	5390	143542	0	4000	147542
BLUE EARTH COUNTY	78940258	328261	283209	1248	243333	74780	957	1201	22493	627221	0	18137	645358
BROWN COUNTY	48479567	174681	144909	0	149655	47102	14953	0	23434	380053	0	7493	387546
CARLTON COUNTY	29546560	180104	154924	26459	195046	53825	24088	20	96410	550772	0	9937	560709
CASS COUNTY	34015280	263601	213259	0	298300	73283	3907	3619	23521	615889	0	44880	598059
CHIPPEWA COUNTY	28170457	238353	185171	23	140022	57100	25	55591	10385	448317	0	5000	453317
CHISAGO COUNTY	30332482	272988	208458	0	245451	56985	0	32	21124	532050	0	0	532050
CLAY COUNTY	42844981	181279	157293	11586	213323	45110	11000	1828	17667	457807	4500	33736	496043
CLEARWATER COUNTY	19592616	74993	67637	0	109023	33755	137	364	11685	222601	0	19730	242331
COOK COUNTY	2010653	6822	6364	0	66817	3968	0	0	7050	84199	0	0	84199
COTTONWOOD COUNTY	44150324	232257	204217	0	153322	49460	5000	174	13760	425933	0	15000	440933
CROW WING COUNTY	43985859	351903	294145	2682	400253	94009	9526	16253	34684	851552	5000	44046	900598
DAKOTA COUNTY	38352691	175819	148785	127340	205814	47012	16636	346	67810	613743	140000	232500	986243
DODGE COUNTY	31504655	237268	197623	0	176154	61053	0	155	6167	441152	0	13313	454465
DOUGLAS COUNTY	40022481	289080	230259	0	213630	66792	640	0	11314	522635	1500	10720	534855
FARIBAULT COUNTY	60717271	343203	300992	0	225792	78347	4354	38	22214	631737	0	22752	654489
FILLMORE COUNTY	40834904	451181	360237	0	333232	141272	5412	1373	30505	872031	86000	57915	1015946
FREEBORN COUNTY	68872439	259611	205395	3991	247159	70878	25512	55	39972	592962	3500	24408	620870
GOODHUE COUNTY	56289422	602650	481717	1600	353918	113309	25686	25	56574	1032829	0	88451	1121280
GRANT COUNTY	19920381	68813	57166	0	66816	23263	0	614	5578	153437	1800	22841	178078
HENNEPIN COUNTY	4674408	45721	37154	0	25023	6531	2491	0	10745	81944	0	0	81944
HOUSTON COUNTY	20528268	260217	204675	0	261847	52720	14202	1168	24517	559129	0	6000	565129
HUBBARD COUNTY	24745348	63883	54995	3438	142450	41490	40	5071	11135	258619	0	8472	267091
ISANTI COUNTY	34939835	130045	97489	0	284731	67168	0	354	19763	469505	0	14923	484428
ITASCA COUNTY	72040328	640649	561828	0	664696	152132	3132	32002	157447	1571237	600	13011	1584848
JACKSON COUNTY	55402635	242525	213875	6732	160512	65232	0	323	15225	461899	9000	16212	487111
KANABEC COUNTY	12307785	53372	40221	0	105236	37389	300	64	10494	193704	0	18045	211749
KANDIYOHNI COUNTY	49234035	304943	255311	2010	234273	72760	399	0	18080	582833	4000	7000	593833
KITTSOM COUNTY	28297475	128929	120429	3606	71629	26143	2400	609	11739	236555	0	17154	253709
LAC QUI PARLE COUNTY	33704432	173561	136748	0	131352	49844	1254	7596	11678	338472	0	26194	364666
LAKE COUNTY	85069699	90996	72395	0	100823	16118	597	10706	3872	204511	0	0	204511
LE SUEUR COUNTY	35682009	123025	93321	0	138535	51737	0	93	6327	290013	0	30996	321009
LINCOLN COUNTY	20664212	90318	76123	0	97843	27074	2000	206	9281	212527	0	15000	227527
LYON COUNTY	36756701	134936	116139	0	135425	42004	31	479	14723	308801	0	20718	329519
MCLEOD COUNTY	39354597	148877	117989	834	166377	52605	1880	0	17745	357430	0	33043	390473
MAHNOMEN COUNTY	8483282	58268	49577	0	60386	17931	891	1178	2016	131979	0	4489	136468
MARSHALL COUNTY	37729800	204331	183797	3399	216471	62734	610	1295	19620	487926	15500	13492	516918
MARTIN COUNTY	65802143	230374	206004	0	144237	45879	65294	1049	21301	483764	63915	39703	587382
MEeker COUNTY	36712610	358851	286979	0	230836	73288	0	404	6165	597672	13250	18898	629820
MILLE LACS COUNTY	22902708	107625	87590	0	175333	54780	0	0	8031	325734	0	30000	355734
MORRISON COUNTY	35487401	263359	200081	0	315310	104970	7523	2544	52758	683186	0	58652	741838
MOWER COUNTY	57730146	335702	285317	3776	250376	86479	10664	7558	11260	655430	0	11155	666585

TABLE 23
CLASSIFICATION OF TOWN DISBURSEMENTS - 1976

COUNTIES:	POP.	GENL. GOVT.	FIRE	ROAD AND BRIDGE	PAID TO COUNTY INTEREST FOR ROADS	ALL OTHER	TOTAL CURRENT EXPENSE		TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMPTION	OTHER NON CURRENT	TOTAL DISBURSEMENTS
AITKIN COUNTY	8419	91597	31640	172424	19278	761	23275	338975	75082	5800	47308	467165
ANOKA COUNTY	5806	89368	18010	85726	20558	2465	9080	225207	50229	26153	88561	390150
BECKER COUNTY	16078	105711	47569	362648	10642	400	39834	566804	148629	0	30645	746078
BELTRAMI COUNTY	10608	85551	23436	101628	13807	0	54359	278781	92370	0	22632	393783
BENTON COUNTY	9539	59588	22939	103764	11338	0	12075	209704	31529	0	0	241233
BIG STONE COUNTY	3173	34463	9399	87421	13466	0	7857	152606	3945	0	5263	161814
BLUE EARTH COUNTY	14437	72796	49182	234197	13875	6405	72945	449400	111884	13158	35000	609442
BROWN COUNTY	8652	58538	12391	193807	3626	650	7697	276709	48129	5000	9900	339738
CARLTON COUNTY	10749	79982	34151	239142	53613	9963	45900	462751	31819	8111	29399	532080
CARVER COUNTY	10566	57833	21208	126299	0	57906	54036	317282	511189	11000	91347	930818
CASS COUNTY	11061	155785	48164	192602	19809	165	52072	468597	62906	750	35511	567764
CHIPPEWA COUNTY	6204	54099	20127	233761	2381	0	1234	311602	29066	0	110836	451504
CHISAGO COUNTY	9456	66143	36934	234852	122	0	38915	376966	135571	0	30806	543343
CLAY COUNTY	9245	72199	55670	170217	56970	5794	23278	384128	129584	8500	7287	529499
CLEARWATER COUNTY	5451	39593	20576	65322	16848	108	11609	154056	46279	2018	25000	227353
COOK COUNTY	617	5170	722	6411	174	0	19256	31733	5562	0	0	37295
COTTONWOOD COUNTY	6932	63974	16532	187514	3983	1804	22409	296216	38662	10816	56012	401706
CROW WING COUNTY	12295	130813	76719	301726	10565	1046	40557	561426	171396	9400	85409	827631
DAKOTA COUNTY	9072	73731	36130	179628	12077	63163	41558	406287	356026	252057	22365	1036735
DODGE COUNTY	6895	64312	25825	200934	1123	1043	27258	320495	51292	9000	48000	428787
DOUGLAS COUNTY	12335	98599	66699	154256	49604	10	22725	391893	29915	1500	81500	504808
FARIBAULT COUNTY	8502	62364	24730	320930	40150	0	30239	478413	50288	0	140256	668957
FILLMORE COUNTY	10143	78984	34298	468035	4088	3969	33674	623048	157370	66000	123698	970116
FREEBORN COUNTY	14199	77029	47619	300585	3191	1484	28545	458453	113816	4553	39196	616018
GOODHUE COUNTY	12932	100555	47996	599597	0	5697	33110	786955	256630	25200	42034	1110819
GRANT COUNTY	3591	33184	15755	78174	12198	137	12265	151713	19267	0	152	171132
HENNEPIN COUNTY	917	13593	1670	34296	0	2272	0	51831	0	10672	0	62503
HOUSTON COUNTY	7939	61216	24024	300023	17944	3931	38350	445488	78154	7000	12628	543270
HUBBARD COUNTY	6778	76523	23127	87005	4041	781	18805	210282	26861	13000	23099	273242
ISANTI COUNTY	12417	58109	31471	177432	38	710	7764	275524	77329	7200	66040	426093
ITASCA COUNTY	15499	254584	101478	204703	184193	4205	212426	961589	300876	10000	114075	1386540
JACKSON COUNTY	7657	54864	20459	254359	4102	225	18328	352337	125816	5000	64421	547574
KANABEC COUNTY	6563	43739	17112	79841	2784	287	10315	154078	14156	800	7519	176553
KANDIYOHİ COUNTY	13138	79408	39862	207635	108867	1356	12726	449854	89128	12500	10580	562062
KITTSON COUNTY	3045	45813	11087	66570	57012	0	15177	195659	41016	0	1582	238257
LAC QUI PARLE COUNTY	6184	50647	22580	182723	248	230	18384	274812	25808	3000	10610	314230
LAKE COUNTY	2980	41529	5594	66034	3447	652	16359	133615	29021	2948	0	165584
LE SUEUR COUNTY	9005	56758	25257	131384	4565	0	20971	238935	36036	0	27143	302114
LINCOLN COUNTY	4744	43436	13340	137142	130	372	6826	201246	8627	0	300	210173
LYON COUNTY	7688	50614	23821	184315	2584	69	14903	276306	14412	0	35696	326414
MCLEOD COUNTY	10419	69628	41668	133195	7304	4090	15099	270984	41478	30000	38718	381180
MAHOMEN COUNTY	3355	24734	7393	55890	22466	768	13461	124712	6352	3000	897	134961
MARSHALL COUNTY	7362	84926	24180	242917	57341	835	27914	438113	78698	15500	26553	558864
MARTIN COUNTY	8354	49761	20007	214649	5614	5937	25961	321929	218774	46533	37261	624497
MEeker COUNTY	9135	55940	35332	119105	130733	2785	15091	358986	178183	15597	32416	585182
MILLE LACS COUNTY	9238	43692	20857	150481	24159	0	15354	254543	58998	0	51715	365256
MORRISON COUNTY	15140	133853	44421	250852	3226	390	36235	468977	181660	0	6650	657287
MOWER COUNTY	13418	83750	46812	375330	4275	1206	39661	551034	85656	15459	28500	680649

TABLE 22
CLASSIFICATION OF TOWN RECEIPTS - 1976

COUNTIES:	TAXABLE VALUATION	COLLECT. 1976	TAX LEVY	SPECIAL ASSMNTS	---GRANTS AND SHARED TAXES---			OTHER REVENUE RECEIPTS	TOTAL REVENUE	BOR- ROWING	OTHER NON REVENUE	TOTAL RECEIPTS	
					STATE	FEDERAL	HIGHWAY				COUNTY		
MURRAY COUNTY	40441087	189601	162112	0	159275	46016	0	44	16723	384170	0	28741	412911
NICOLLET COUNTY	36677829	183714	152298	0	163031	41349	0	43	16271	372992	15200	22560	410752
NOBLES COUNTY	48157649	227130	197904	6297	161178	51455	9567	1321	13679	441401	0	6300	447701
NORMAN COUNTY	28826769	94672	87061	0	108219	30880	3575	4992	14139	248866	2500	28814	280180
OLMSTED COUNTY	69005221	519684	411925	0	444695	149681	8746	26028	47480	1088555	0	123533	1212088
OTTER TAIL COUNTY	67585043	496391	429845	160	493654	153915	20191	10410	110663	1218838	2143	78644	1299625
PENNINGTON COUNTY	13633044	71502	62636	0	64733	22662	0	0	4185	154216	3000	0	157216
PINE COUNTY	21377014	150586	126566	71	236891	68095	24	3353	37228	472228	945	25805	498978
PIPESTONE COUNTY	22927972	69019	55348	0	69880	20845	0	13	1676	147762	10043	6540	164345
POLK COUNTY	63768794	402806	362722	1000	267711	106001	840	785	40580	779639	16306	21629	817574
POPE COUNTY	19782816	128770	107089	0	120188	29320	9273	3976	7141	276987	0	2644	279631
RAMSEY COUNTY	12003053	32136	36405	597562	112623	26294	3726	0	201711	978321	0	0	978321
RED LAKE COUNTY	8953817	51059	44732	398	40751	12967	0	337	2799	101984	0	2700	104684
REDWOOD COUNTY	61134438	215901	186656	0	199578	61063	0	71	27697	475065	3000	69479	547544
RENNVILLE COUNTY	72515308	295947	251862	0	258101	87717	76	68	15468	613292	0	75517	688809
RICE COUNTY	46503979	212184	165333	0	223273	68968	0	0	13062	470636	0	2769	473405
ROCK COUNTY	31843028	130448	112451	0	105270	32706	0	0	17365	267792	0	26726	294518
ROSEAU COUNTY	11157139	92810	82633	2210	115947	35158	0	189	4857	240994	0	24829	265823
ST. LOUIS COUNTY	96418074	847709	725548	70379	1498581	300458	3269	24440	329035	2951710	61000	373812	3386522
SCOTT COUNTY	35725900	110042	84198	10572	225876	61715	0	0	25074	407435	0	9150	416585
SHERBURNE COUNTY	33158063	196902	147647	0	206774	62788	0	2511	9090	428810	0	4000	432810
SIBLEY COUNTY	41973532	216038	177279	0	194621	56746	466	0	19789	448901	7000	16679	472580
STEARNS COUNTY	99474202	695196	532891	767	730532	250910	4802	13392	82454	1615748	17000	92665	1725413
STEELE COUNTY	38852417	204686	167772	0	182218	46443	870	0	17783	415086	0	78037	493123
STEVENS COUNTY	23103155	84542	74293	107	78603	22649	0	1469	12510	189631	17000	35114	241745
SWIFT COUNTY	26841891	190444	151595	1274	130773	39745	0	587	4831	328805	2442	0	331247
TODD COUNTY	24647167	237957	188490	198	242682	79844	0	178	12544	523936	0	10500	534436
TRAVERSE COUNTY	20154420	46999	42853	0	50424	17946	0	35	6725	117983	0	28706	146689
WABASHA COUNTY	23490405	225708	184987	0	181600	57566	4264	204	29171	457792	0	49118	506910
WADENA COUNTY	8407452	27105	22649	0	77726	24622	125	60	6919	132101	2500	10004	144605
WASECA COUNTY	38671061	134714	111764	0	111760	32291	1344	1886	15347	274392	0	15000	289392
WASHINGTON COUNTY	54657891	378327	271181	244322	293041	66798	0	787	230024	1106153	56000	1081040	2243193
WATONWAN COUNTY	34969334	124146	106918	600	101106	39393	2030	966	7633	258646	0	14850	273496
WILKIN COUNTY	28259265	72311	62515	0	67346	25573	558	1013	7149	164154	0	5867	170021
WINONA COUNTY	33716696	347850	264492	4400	269725	80972	0	2741	40461	662791	12672	25897	701360
WRIGHT COUNTY	79733032	608934	478619	18765	673043	185575	32830	21933	117858	1528623	0	15527	1544150
YELLOW MEDICINE CO	39181146	178212	160382	3410	156239	47428	8018	2175	11713	389365	0	26473	415838
STATE TOTALS:	3138085992	18462754	15277241	1163352	18319245	5309465	377225	316144	2798531	43561203	582816	3719991	47864010

TABLE 23
CLASSIFICATION OF TOWN DISBURSEMENTS - 1976

COUNTIES:	POP.	GENL. GOVT.	FIRE	ROAD AND BRIDGE	PAID TO COUNTY INTEREST FOR ROADS PAYMNTS	ALL OTHER	TOTAL		DEBT REDEMPTION	OTHER NON CURRENT	TOTAL DISBURSEMENTS	
							CURRENT EXPENSE	TOTAL CAPITAL OUTLAY				
MURRAY COUNTY	7180	65095	33424	191734	222	246	12254	302975	31685	0	36209	370869
NICOLLET COUNTY	7416	39980	25341	185584	1736	1912	23602	278155	60896	41364	28936	409351
NOBLES COUNTY	8741	67136	25201	179196	17261	169	20449	309412	71605	8044	44652	433713
NORMAN COUNTY	5353	64658	14254	134415	3906	19	29820	247072	45061	0	13871	306004
OLMSTED COUNTY	23870	93912	127734	549375	58861	44	24019	853945	327287	0	40316	1221548
OTTER TAIL COUNTY	24031	215231	63567	527456	44075	811	60041	911181	264501	0	79687	1255369
PENNINGTON COUNTY	4167	31626	9659	47595	9377	879	8361	107497	36859	4000	789	149145
PINE COUNTY	9768	83310	21610	238270	10941	9	27323	381463	85296	945	22411	490115
PIPESTONE COUNTY	4442	37731	9153	86952	8245	0	7616	149697	13425	0	0	163122
POLK COUNTY	12789	125381	43318	528236	7707	1086	49436	755164	99616	4677	9724	869181
POPE COUNTY	6177	54020	31141	110646	1239	1249	13206	211501	56140	5000	14220	286861
RAMSEY COUNTY	5666	56064	20164	86690	0	173535	99157	435610	376504	157000	0	969114
RED LAKE COUNTY	2664	27824	6887	32382	20359	165	3298	90915	2830	634	3721	98100
REDWOOD COUNTY	9074	77274	20163	293234	6582	51	12023	409327	97637	3000	23294	533258
RENNVILLE COUNTY	10305	74128	25255	256955	35110	116	22817	414381	121653	0	104184	640218
RICE COUNTY	12780	51127	25016	183418	5316	0	30095	294972	98676	0	42000	435648
ROCK COUNTY	4976	45971	24544	127033	0	2090	20484	220122	14158	7020	59060	300360
ROSEAU COUNTY	6332	50694	8544	85845	30957	1697	12720	190457	82971	0	1221	274649
ST. LOUIS COUNTY	40063	682327	188809	820647	38736	52534	678453	2461506	354047	69457	217438	3102448
SCOTT COUNTY	12397	74772	40538	188009	2467	0	36336	342122	46275	0	87743	476140
SHERBURNE COUNTY	10019	72735	26667	149654	3267	751	47863	300937	87320	2054	0	390311
SIBLEY COUNTY	8667	80927	35783	237920	2762	507	15408	373307	77369	7000	13187	470863
STEARNS COUNTY	39326	235227	120300	621146	0	5148	82175	1063996	457772	10000	112719	1644487
STEELE COUNTY	8527	49316	18664	209566	9422	0	16518	303486	110148	0	83401	497035
STEVENS COUNTY	4199	34084	16985	91230	11862	275	9476	163912	61914	4000	5755	235581
SWIFT COUNTY	6281	52055	15568	179188	6569	1214	15272	269866	34680	5974	14063	324583
TODD COUNTY	13910	96266	34178	159737	58420	34	13126	361761	117792	0	21583	501136
TRAVERSE COUNTY	2948	25651	10071	50165	19998	0	14669	120554	13417	0	18312	152283
WABASHA COUNTY	7019	66589	27688	224486	16257	1108	27063	363191	75065	0	71466	509722
WADENA COUNTY	5550	34777	13259	49150	1383	0	14271	112840	11369	0	19756	143965
WASECA COUNTY	6919	40232	16027	125631	5472	50	9873	197285	42701	0	53575	293561
WASHINGTON COUNTY	11419	162170	62182	201895	54076	143058	253803	877184	159593	83000	1134301	2254078
WATONWAN COUNTY	5431	64488	15786	136723	13007	0	13776	243780	10869	0	20568	275217
WILKIN COUNTY	3815	33369	8867	74896	14207	0	8154	139493	19748	0	274	159515
WINONA COUNTY	10998	81736	40456	289309	6931	8757	20008	447197	154074	25351	23959	650581
WRIGHT COUNTY	23087	281506	58507	533372	11426	5694	92281	982786	355483	19000	189279	1546548
YELLOW MEDICINE CO	7196	69247	28859	182600	1245	536	11233	293720	42148	7488	44311	387667
STATE TOTALS:	811434	6887714	2760142	17427821	1577960	597815	3222351	32473803	8594058	1122233	4460505	46650599

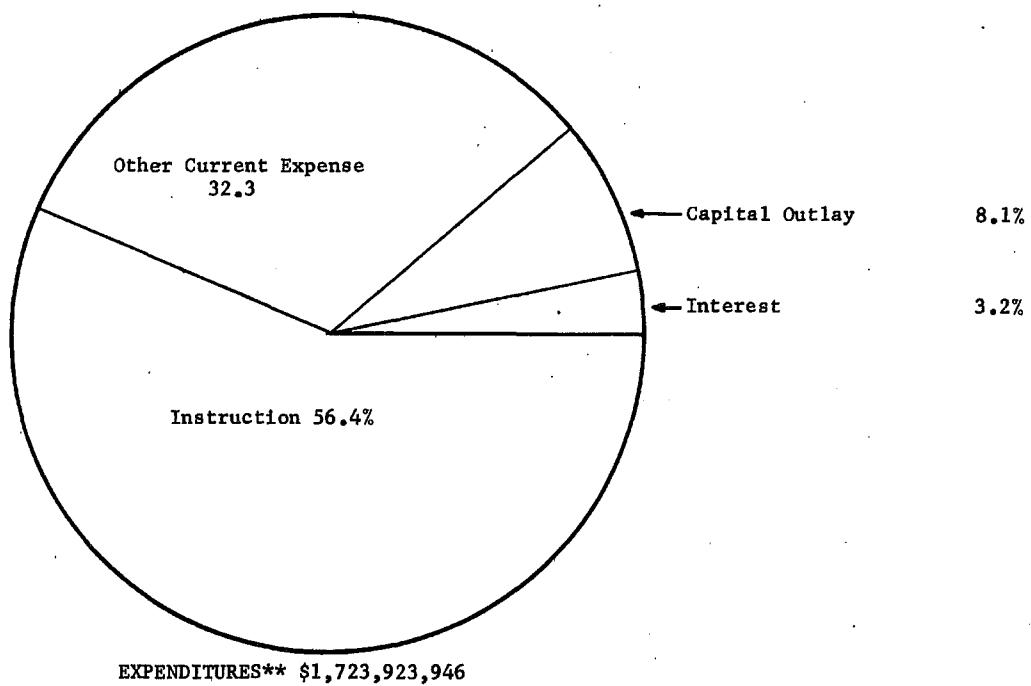
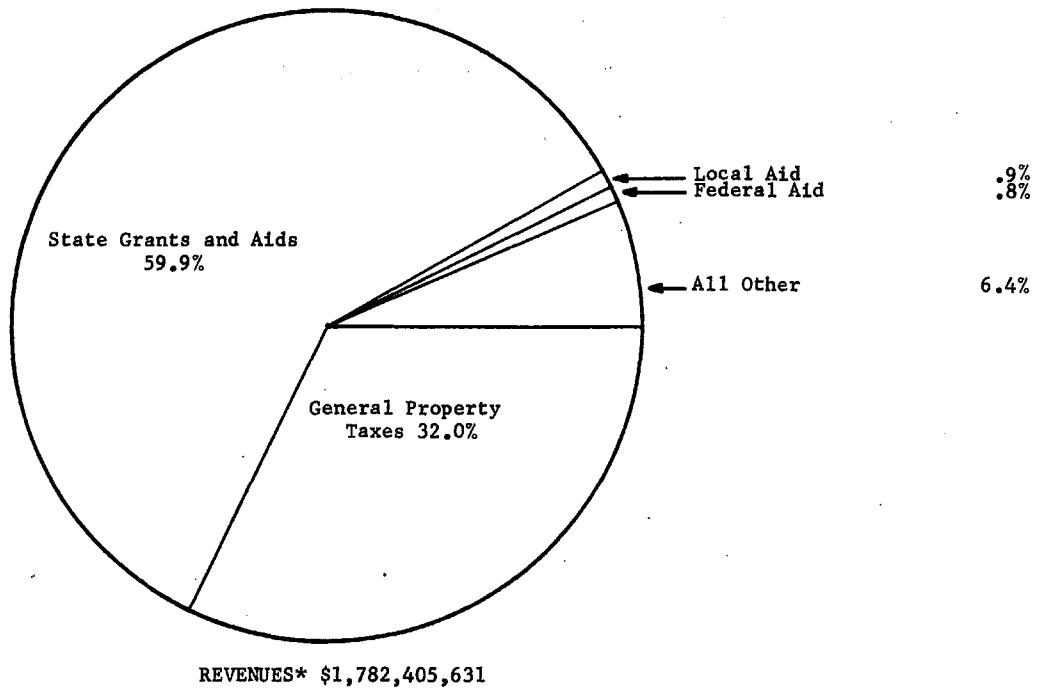
TABLE 24
OUTSTANDING INDEBTEDNESS OF TOWNS* BY COUNTY
December 31, 1976

COUNTY	POPULATION	TYPE OF BONDS				TOTAL INDEBTEDNESS
		General Obligation	Special Assessments	Revenue	All Other	
Aitkin	8,419	\$ 7,500	\$	\$	\$ 1,667	\$ 9,167
Anoka	5,806	.....	.....	.....	15,459	15,459
Backer	16,078	.....	.....	.....	.....	.....
Beltrami	10,608	.....	.....	.....	.....	.....
Benton	9,539	.....	.....	.....	.....	.....
Big Stone	3,173	.....	.....	.....	.....	.....
Blue Earth	14,437	.....	88,000	.....	.....	88,000
Brown	8,652	5,000	.....	.....	.....	5,000
Carlton	10,749	.....	202,181	.....	.....	202,181
Carver	10,566	35,000	738,000	.....	4,000	777,000
Cass	11,061	2,000	.....	.....	.....	2,000
Chippewa	6,204	.....	.....	.....	.....	.....
Chisago	9,456	.....	.....	.....	.....	.....
Clay	9,245	56,000	.....	.....	.....	56,000
Clearwater	5,451	.....	.....	.....	.....	.....
Cook	617	.....	.....	.....	.....	.....
Cottonwood	6,932	3,000	.....	.....	.....	3,000
Crow Wing	12,295	.....	13,000	200	2,000	15,200
Dakota	9,072	17,500	720,000	.....	.....	737,500
Dodge	6,895	10,000	.....	.....	.....	10,000
Douglas	12,335	.....	.....	.....	.....	.....
Faribault	8,502	.....	.....	.....	.....	.....
Fillmore	10,143	58,000	.....	.....	.....	58,000
Freeborn	14,199	.....	.....	.....	.....	.....
Goodhue	12,932	54,600	.....	.....	.....	54,600
Grant	3,591	.....	.....	.....	.....	.....
Hennepin	917	2,000	.....	.....	.....	2,000
Houston	7,939	10,000	.....	.....	.....	10,000
Hubbard	6,778	.....	.....	.....	.....	.....
Isanti	12,417	.....	.....	.....	.....	.....
Itasca	15,499	60,000	.....	.....	.....	60,000
Jackson	7,657	9,000	.....	.....	.....	9,000
Kanabec	6,563	2,200	.....	.....	.....	2,200
Kandiyohi	13,138	.....	.....	.....	.....	.....
Kittson	3,045	.....	.....	.....	.....	.....
Koochiching	(1)	.....	.....	.....	.....	.....
Lac qui Parle	6,184	.....	.....	.....	.....	.....
Lake	2,980	.....	.....	.....	7,785	7,785
Lake of the Woods	(1)	.....	.....	.....	.....	.....
LeSueur	9,005	.....	.....	.....	.....	.....
Lincoln	4,744	.....	.....	.....	.....	.....
Lyon	7,688	.....	.....	.....	50,000	50,000
McLeod	10,419	.....	.....	.....	.....	.....
Mahnomen	3,355	.....	.....	.....	.....	.....
Marshall	7,362	.....	.....	.....	.....	.....
Martin	8,354	38,900	.....	.....	47,542	86,442
Meeker	9,135	.....	.....	.....	.....	.....
Mille Lacs	9,238	.....	.....	.....	.....	.....
Morrison	15,140	.....	.....	.....	.....	.....
Mower	13,418	2,400	.....	.....	.....	2,400
Murray	7,180	.....	.....	.....	.....	.....
Nicollet	7,416	.....	.....	.....	.....	.....
Nobles	8,741	.....	.....	.....	.....	.....
Norman	5,353	.....	.....	.....	.....	.....
Olmsted	23,870	.....	.....	.....	.....	.....
Otter Tail	24,031	.....	.....	.....	1,800	.....
Pennnington	4,167	2,000	.....	.....	.....	3,800
Pine	9,768	.....	.....	.....	10,043	10,043
Pipestone	4,442	.....	.....	.....	.....	.....
Polk	12,789	.....	.....	.....	.....	.....
Pope	6,177	8,000	.....	.....	.....	8,000
Ramsey	5,666	3,063,000	.....	.....	.....	3,063,000
Red Lake	2,664	.....	.....	.....	.....	.....
Redwood	9,074	.....	.....	.....	.....	.....
Renville	10,305	.....	.....	.....	.....	.....
Rice	12,780	.....	.....	.....	18,080	18,080
Rock	4,976	.....	.....	.....	.....	.....
Rosau	6,332	.....	.....	.....	.....	.....
St. Louis	40,063	931,000	.....	110,038	68,100	1,109,138
Scott	12,397	.....	.....	.....	.....	.....
Sherburne	10,019	.....	.....	.....	.....	.....
Sibley	8,667	.....	.....	.....	.....	.....
Searns	39,326	62,000	.....	.....	.....	62,000
Steele	8,527	.....	.....	.....	12,000	12,000
Stevens	4,199	.....	.....	.....	.....	.....
Swift	6,281	.....	.....	.....	.....	.....
Todd	13,910	.....	.....	.....	.....	.....
Traverse	2,948	.....	.....	.....	.....	.....
Wabasha	7,019	20,000	.....	.....	.....	20,000
Wadena	5,550	.....	.....	.....	.....	.....
Waseca	6,919	.....	.....	.....	.....	.....
Washington	11,419	192,000	2,020,000	.....	.....	2,212,000
Watonwan	5,431	.....	.....	.....	.....	.....
Wilkin	3,815	.....	.....	.....	.....	.....
Winona	10,998	131,000	.....	.....	.....	131,000
Wright	23,087	46,146	.....	.....	.....	46,146
Yellow Medicine	7,196	.....	.....	.....	.....	.....
TOTAL	811,434	\$ 4,828,246	\$ 3,781,181	\$ 110,238	\$ 238,476	\$ 8,958,141

NOTE: * Does not include short term debt, which totaled \$834,600 on February 28, 1977.
(1) No organized towns in county.

**REVENUES, EXPENDITURES, AND DEBT
OF
THE SCHOOL DISTRICTS**

FIGURE 11
THE SCHOOL DISTRICTS - 1977



* Does not include borrowing, agency, trust or investment receipts.
** Current expense and capital outlay.

FIGURE 12

THE SCHOOL DISTRICTS
REVENUES

For the Years Ended June 30, 1967
to June 30, 1977

(Millions of Dollars)

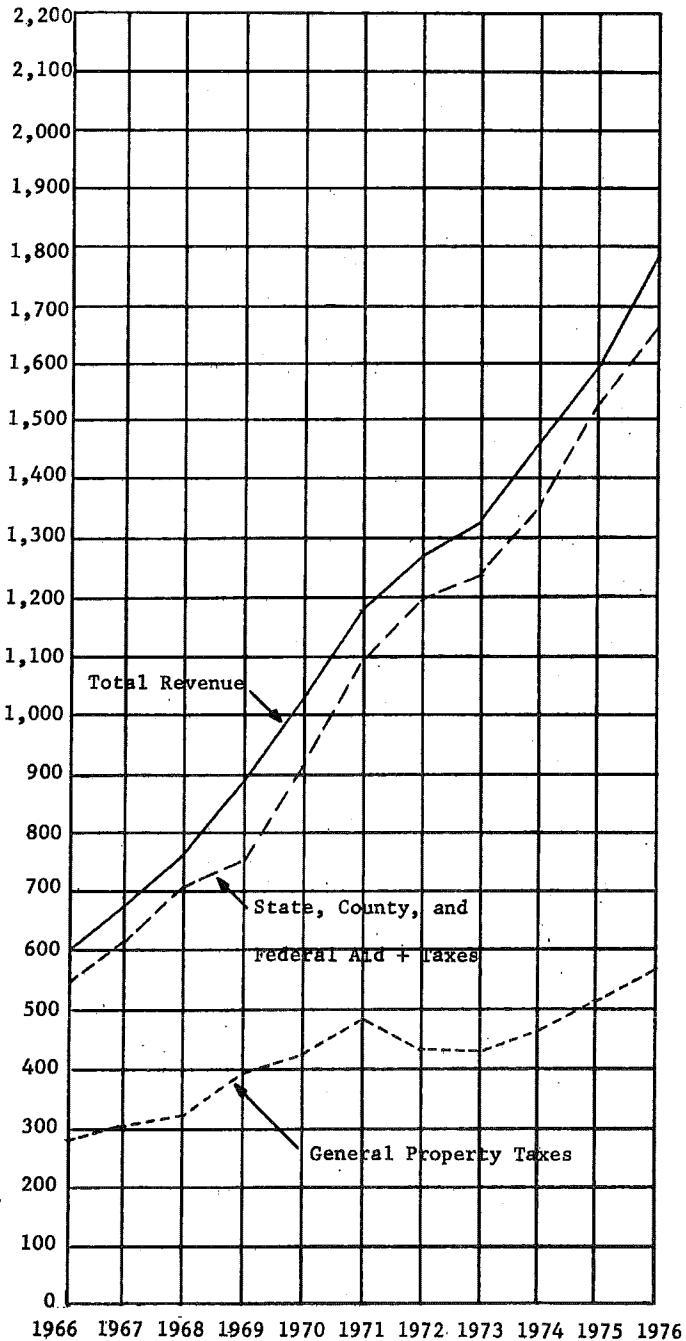


FIGURE 13

THE SCHOOL DISTRICTS
EXPENDITURES

For the Years Ended June 30, 1967
to June 30, 1977

(Millions of Dollars)

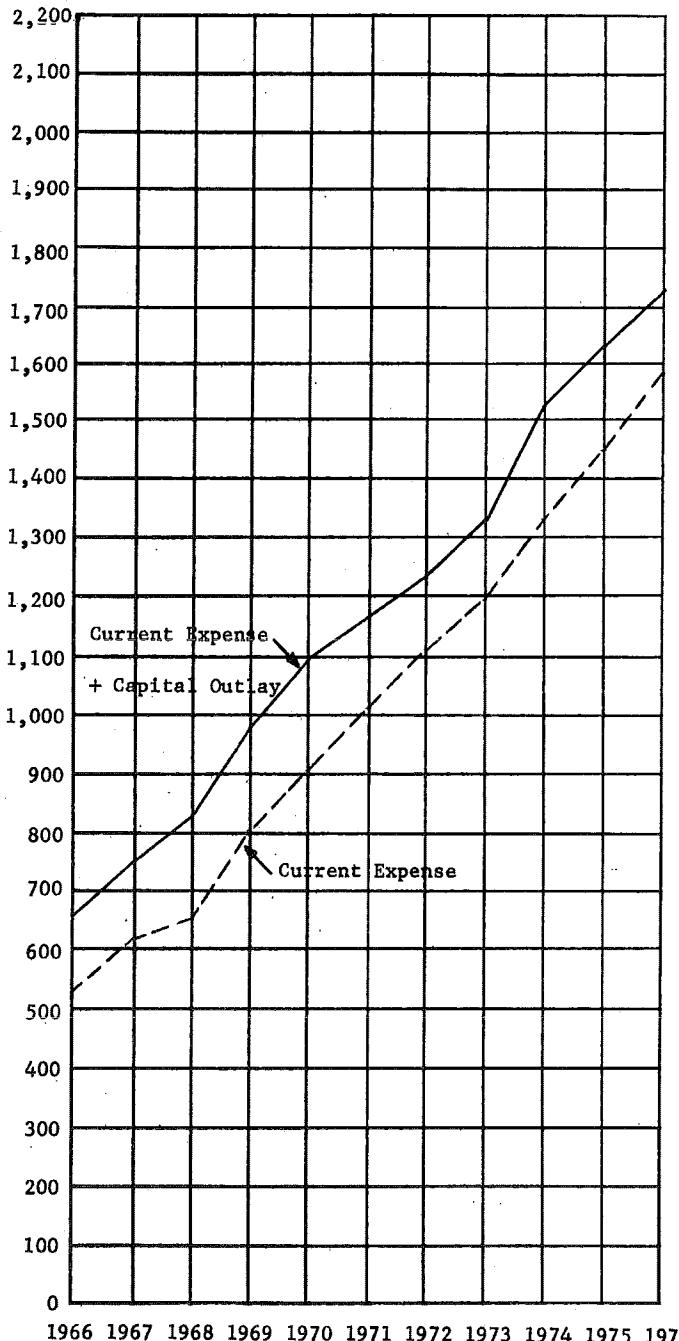


FIGURE 14
THE SCHOOL DISTRICTS
BONDED INDEBTEDNESS

For the Years 1957 - 1976
(Millions of Dollars)

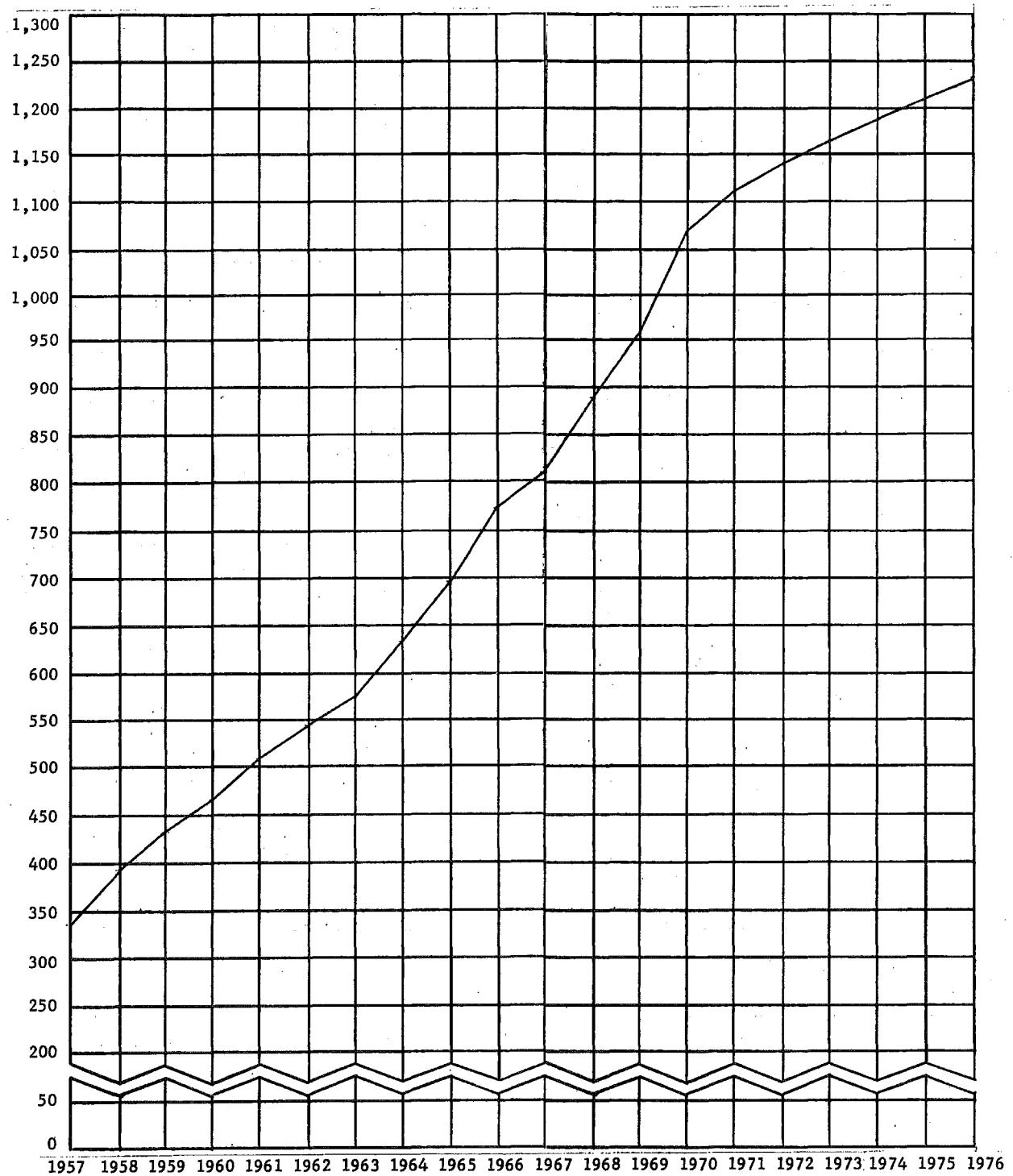


TABLE 25
REVENUES, EXPENDITURES, AND INDEBTEDNESS OF SCHOOL DISTRICTS
For the Years 1972, 1973, 1974, 1975 and 1976

SOURCES OF REVENUE	1972		1973		1974		1975 (1)		1976 (1)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUE RECEIPTS										
TAXES	\$ 434,970,635	34.2	\$ 433,784,410	32.9	\$ 464,063,901	31.8	\$ 501,514,477	31.5	\$ 570,815,060	32.0
INTERGOVERNMENTAL REVENUE										
Federal	70,144,478	5.5	64,116,578	4.9	75,691,601	5.2	91,830,395	5.8	14,533,092	.8 (2)
State	675,332,767	53.1	722,110,879	54.8	809,143,921	55.5	890,010,082	55.9	1,067,412,402	59.9 (2)
County	8,790,402	.7	9,275,432	.7	6,162,833	.4	5,742,119	.3	2,202,719	.1
Other Districts	6,184,841	.5	8,642,362	.6	10,863,278	.7	13,793,994	.9	16,184,905	.9
TOTAL INTERGOVERNMENTAL REVENUE	\$ 760,452,488	59.8	\$ 804,145,251	61.0	\$ 901,861,633	61.8	\$ 1,001,276,590	62.9	\$ 1,100,333,118	61.7
ALL OTHER REVENUE *	76,704,511	6.0	79,896,965	6.1	93,091,984	6.4	88,392,222	5.6	111,257,453	6.3
TOTAL REVENUE	\$1,272,127,634	100.0	\$1,317,826,626	100.0	\$1,459,017,518	100.0	\$1,591,183,289	100.0	\$1,782,405,631	100.0
DISBURSEMENTS										
EXPENDITURES										
ADMINISTRATION	\$ 35,532,000	2.9	\$ 38,060,095	2.9	\$ 43,142,098	2.8	\$ 46,018,852	2.8	\$ 50,155,051	2.9
INSTRUCTION	716,972,851	58.6	755,352,595	57.6	841,753,828	55.5	911,324,797	55.9	973,004,925	56.4
OPERATION AND MAINTENANCE	111,996,614	9.2	203,696,704	15.5	235,912,699	15.6	146,680,073	9.0	163,932,487	9.5
TRANSPORTATION	50,993,673	4.2	57,948,389	4.4	68,702,023	4.5	76,170,196	4.7	83,756,821	4.9
SCHOOL LUNCHES	48,283,679	3.9	54,503,365	4.2	58,513,427	3.9	63,284,735	3.9	67,783,837	3.9
INTEREST PAYMENTS	48,612,044	4.0	50,576,811	3.9	54,893,763	3.6	55,903,674	3.4	55,180,233	3.2
ALL OTHER	90,708,740	7.4	25,554,245	1.9	30,104,489	2.0	152,688,498	9.4	190,349,219	11.1
TOTAL CURRENT EXPENSE	1,103,099,601	90.2	1,185,692,204	90.4	1,333,022,327	87.9	1,452,070,825	89.1	1,584,162,573	91.9
CAPITAL OUTLAY	119,416,995	9.8	126,637,454	9.6	182,695,362	12.1	177,821,242	10.9	139,761,373	8.1
TOTAL EXPENDITURES	\$1,222,516,596	100.0	\$1,312,329,658	100.0	\$1,515,717,689	100.0	\$1,629,892,067	100.0	\$1,723,923,946	100.0
SUMMARY OF BONDED DEBT TRANSACTIONS										
Outstanding January 1	\$1,121,512,763	...	\$1,132,194,743	...	\$1,166,713,979	...	\$1,187,820,207	...	\$1,208,297,974	...
Issued	65,031,389	...	132,984,948	...	139,817,625	...	128,961,635	(3)...	98,445,048	...
Paid	54,349,409	...	98,465,712	...	118,711,397	...	108,483,868	...	77,447,749	...
Outstanding December 31	\$1,132,194,743	...	\$1,166,713,979	...	\$1,187,820,207	...	\$1,208,297,974	...	\$1,229,295,273	...

* Includes sale of school lunches.

(1) Dept. of Education furnished the data by computer for two years ended June 30, 1976 and 1977. Source was Annual Financial Report filed by school districts.

Classification was changed for certain categories, at the recommendation of the Dept. of Education, particularly "Operation and Maintenance" where fixed charges, student activities, and outgoing transfers were changed to "other".

(2) Year 1976 includes only direct Federal grants to schools in the federal grant category. State grants includes all grants paid by the state to schools, including federally funded programs. This presentation is possible as a result of the revised Annual Financial Report filed by school districts for the year ended June 30, 1977.

(3) Bonds issued includes adjustments reflecting differences between current year and prior year reports. Majority of adjustments was Minneapolis - Special district 1, to include tax anticipation notes issued in 1975.

TABLE 26
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO LOCATION	DISTRICT TYP NO.	ENROLL-MENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE	BONDS	TOTAL RECEIPTS						
					AIDS														
					COUNTY	STATE	FEDERAL												
01 AITKIN	1 001	1,683	30,359,870	1,008,890	121	2,195,814		11,532	76,879	150,835	3,444,071		3,646,071						
01 HILL CITY	1 002	418	3,416,790	91,799	4,273	610,811			21,276	13,688	741,847		741,847						
01 MC GREGOR	1 004	792	15,058,827	436,012		920,295	33,907	7,050	30,200	57,742	1,485,206		1,485,206						
02 ANOKA	1 011	32,057	326,318,632	11,644,412	55,062	36,600,759	256,996	26,983	1,667,407	2,824,813	53,078,433		53,078,433						
02 CENTENNIAL	1 012	3,234	27,551,635	1,251,651	29,910	4,048,289	6,167	2,175	172,869	244,453	5,755,514		5,755,514						
02 COLUMBIA HEIGHTS	1 013	6,295	107,125,102	3,754,741	27,290	6,603,517		3,060	393,588	311,090	11,093,286		11,093,286						
02 FRIDLEY	1 014	4,990	71,395,767	2,874,476		5,470,054		812	258,251	324,341	8,927,934		8,927,934						
02 ST. FRANCIS	1 015	3,635	32,393,253	1,140,037	31,942	4,729,284	5,724	225,389	189,361	85,257	6,406,993		6,406,993						
02 SPRING LAKE PARK	1 016	4,843	70,287,963	3,391,890	22,318	5,035,630	10,160	35,335	239,817	350,714	9,085,866		9,085,866						
03 AUDUBON	1 021	440	7,464,990	186,031	1,716	512,604			17,334	51,617	769,302		769,302						
03 DETROIT LAKES	1 022	3,228	42,785,438	1,109,753	14,333	3,764,686		5,930	125,132	274,850	5,294,684	4,825,206	10,119,892						
03 FRAZEE-VERGAS	1 023	1,415	14,160,101	306,552	7,054	1,855,660	16,104	16,449	39,009	50,665	2,291,693		2,291,693						
03 LAKE PARK	1 024	534	9,639,658	239,267	1,726	589,327		5,268	24,794	33,939	890,321		890,321						
04 BEPIDJ	1 031	4,524	52,528,731	1,841,913	953	5,928,496	119,862	128,814	159,477	246,291	8,425,805		8,425,805						
04 BLACKDUCK	1 032	960	6,225,962	177,548	4,879	1,221,390	40,241	65,525	24,553	53,139	1,627,275		1,627,275						
04 KELLIMER	1 036	315	2,185,981	81,307	158	466,179		240	9,872	6,742	544,499		544,499						
04 REDLAKE	1 038	671	50,926	6,004		1,664,280	730,970	16,088	3,874	19,653	2,440,668		2,440,668						
05 SAUK RAPIDS	1 047	2,632	29,203,178	934,328	1,687	2,952,910	5,240	21,857	88,692	142,246	4,146,760	505,784	4,146,760						
05 FOLEY	1 051	1,962	18,009,893	484,713	1,857	2,446,990	127		67,738	117,503	3,118,927		3,118,927						
06 BEARDSLEY	1 057	212	3,749,162	122,212		270,460			6,757	2,809	402,237		402,237						
06 CLINTON	1 058	272	5,911,636	126,524		302,198			15,179	8,652	452,353		452,353						
06 GRACEVILLE	1 060	502	9,443,777	217,806		597,775		29,499	21,700	61,216	927,995		927,995						
06 ORTONVILLE	1 062	1,056	13,504,560	421,286	1,120	1,152,854		139,587	28,210	62,929	1,805,986		1,805,986						
07 LAKE CRYSTAL	1 070	696	19,075,905	553,999		704,289			33,124	25,206	1,216,618		1,216,618						
07 MAPLETON	1 072	640	19,524,340	355,926	1,124	539,359		749	31,781	15,850	944,788		944,788						
07 ST. CLAIR	1 075	579	12,934,773	315,870		651,370			24,920	19,065	1,011,225		1,011,225						
07 MANKATO	1 077	7,777	156,067,654	5,776,304		7,831,760		39,178	376,046	353,061	14,376,349		14,376,349						
07 GARDEN CITY	1 078	636	19,172,250	391,164		645,296		14,672	32,927	72,677	1,156,735	35,000	1,156,735						
07 AMBOY-GOODTHUNDER	1 079	428	17,668,639	325,689		393,411			28,077	47,270	794,447		794,447						
08 CONFREY	1 081	348	13,522,544	322,664	5,637	356,695			14,384	17,264	720,913		720,913						
08 SLEEPY EYE	1 084	874	32,166,508	633,962	13,952	1,065,795		18,871	53,347	118,851	1,904,778		1,904,778						
08 SPRINGFIELD	1 085	830	23,385,919	379,369	11,099	882,271			31,542	90,515	1,394,926		1,394,926						
08 NEW ULM-HANSA	1 088	3,372	82,521,652	2,330,737	27,957	3,732,441		68,027	160,789	164,340	6,484,291		6,484,291						
09 BARNUM	1 091	806	5,791,831	192,917		1,092,497	5,739	20,751	23,206	30,747	1,365,857		1,365,857						
09 CARLTON	1 093	998	13,248,881	598,271		1,165,548	39,006	31,273	36,329	57,837	1,928,265		1,928,265						
09 CLOQUET	1 094	3,302	41,429,637	1,630,989	6,002	4,144,157	165,957		99,787	171,182	176,333		1,394,926						
09 CROMWELL	1 095	388	3,320,562	126,925		534,854			740	13,944	28,495		28,495						
09 MOOSE LAKE	1 097	827	9,717,784	348,111	12	998,787			40,663	27,539	35,374		35,374						
09 ESKO	1 099	1,162	11,192,292	454,076		1,339,062	1,101	12,711	47,145	133,053	1,450,486		1,450,486						
09 MRENSHALL	1 100	388	10,076,056	347,710		436,764			8,360	69,780	862,614		862,614						
10 NORMWOOD-YOUNG AMERICA	1 108	962	25,050,001	580,984		1,014,042			42,438	71,375	1,710,122		1,710,122						
10 MACONIA	1 110	1,419	31,690,760	1,081,385		1,660,873			6,934	69,373	85,781		85,781						
10 WATERDOWN-MAYER	1 111	1,817	21,406,762	597,206		1,648,704			400	66,775	37,506		37,506						
10 CHASKA	1 112	3,339	57,339,490	2,698,774		3,770,284		92,277	134,408	202,369	6,898,112		6,898,112						
11 BACKUS	1 114	300	5,900,127	150,379	2,585	438,715			8,374	9,437	30,710		30,710						
11 CASS LAKE	1 115	882	16,526,851	668,880	7,063	1,115,548	209,380	11,452	13,042	22,466	2,047,831		2,047,831						
11 PILLAGER	1 116	485	9,875,758	255,186		588,262			60	12,919	8,674		8,674						
11 PINE RIVER	1 117	1,012	12,742,411	400,677	2,046	1,357,724			14,746	19,906	27,949	1,023,068		1,023,068					
11 REMER	1 118	772	21,277,808	578,572	10,368	936,745	79,752			24,986	33,091	1,663,515		1,663,515					
11 WALKER-HACKENSACK	1 119	927	23,047,293	736,331	3,483	927,994	76,494		360	28,493	55,721	1,828,877		1,828,877					
12 CLARA CITY	1 126	579	13,014,201	307,805		642,711			35,217	27,784	50,403	1,063,920		1,063,920					

TABLE 27
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	CURRENT EXPENSE								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE	TOTAL CURRENT EXPENSE			
01	AITKIN	1 001	95,570	1,456,524	228,048	239,259	155,805	232,365	385,040	2,792,612	1,145,706	145,000	4,083,318
01	HILL CITY	1 002	51,107	367,311	65,037	92,672	60,354	3,643	58,391	698,516	20,842	5,000	724,358
01	MC GREGOR	1 004	48,853	657,035	114,797	117,037	91,356	51,160	111,761	1,191,998	73,781	42,000	1,307,779
02	ANOKA	1 011	719,135	29,557,820	4,804,974	2,942,131	2,838,085	2,133,884	5,936,155	48,932,185	2,524,110	2,925,000	54,381,295
02	CENTENNIAL	1 012	156,748	2,979,642	698,683	269,813	281,690	373,895	624,865	5,385,336	231,112	75,000	5,691,448
02	COLUMBIA HEIGHTS	1 013	301,117	6,165,624	1,050,938	329,386	604,011	242,355	1,097,118	9,790,549	491,531	605,000	10,887,081
02	FRIDLEY	1 014	195,173	4,625,458	835,780	243,410	343,007	301,350	906,195	7,450,373	347,576	692,000	8,469,949
02	ST. FRANCIS	1 015	145,196	3,032,595	482,164	498,172	249,914	284,656	725,172	5,417,869	412,680	216,500	6,047,049
02	SPRING LAKE PARK	1 016	257,500	4,580,700	886,447	365,440	349,475	770,581	903,418	8,113,561	482,030	331,974	8,927,565
03	AUDUBON	1 021	50,870	332,094	55,493	67,671	40,800	15,941	140,513	703,381	50,700	25,000	779,081
03	DETROIT LAKES	1 022	144,670	2,900,906	365,844	424,600	241,348	142,890	585,204	4,805,463	925,279	55,000	5,785,742
03	FRAZEE-VERGAS	1 023	76,945	1,215,277	156,698	233,435	114,534	27,867	281,257	2,106,013	49,798	50,000	2,205,811
03	LAKE PARK	1 024	57,765	473,368	70,278	72,579	38,719	25,618	142,872	881,180	62,159	30,000	973,338
04	BEMIDJI	1 031	221,572	4,594,857	790,312	541,804	341,150	116,396	953,210	7,559,301	558,347	245,000	8,362,648
04	BLACKDUCK	1 032	47,252	832,207	111,009	112,178	62,234	25,166	92,716	1,282,762	153,094	25,000	1,460,856
04	KELL IHER	1 036	40,258	277,560	46,384	43,119	26,368	4,530	58,295	496,515	20,451	10,000	526,966
04	REDLAKE	1 038	129,764	1,397,559	274,966	89,118	119,498	1,337	369,134	2,381,375	50,577	2,431,952	
05	SAUK RAPIDS	1 047	98,482	2,161,766	337,491	349,288	157,007	134,145	442,869	3,681,048	302,725	175,000	4,158,773
05	FOLEY	1 051	83,417	1,528,233	230,611	242,732	125,667	19,245	339,752	2,569,656	192,605	45,000	2,807,261
06	BEARDSLEY	1 057	16,930	187,201	36,883	24,200	18,253	1,769	47,249	332,486	19,037	20,000	371,522
06	CLINTON	1 058	38,363	259,843	41,449	31,237	27,110	48,213	446,215	12,646,040	50,429	35,000	458,647
06	GRACEVILLE	1 060	46,262	465,687	83,535	50,410	42,920	2,754	818,207	818,207	90,483	35,000	903,636
06	ORTONVILLE	1 062	58,471	1,072,378	153,052	101,211	68,684	77,720	155,171	1,686,687	90,348	35,000	1,812,170
07	LAKE CRYSTAL	1 070	39,104	678,422	101,857	68,636	51,291	68,617	74,022	1,081,949	37,348	75,000	1,194,297
07	HAPLETON	1 072	49,678	551,898	94,265	58,846	46,857	36,068	90,982	928,593	96,939	50,000	1,075,533
07	ST. CLAIR	1 075	78,829	530,322	100,511	105,197	42,649	4,360	74,647	936,515	30,775	46,000	1,013,290
07	MANKATO	1 077	168,869	7,795,661	1,223,356	699,220	535,818	446,932	1,664,352	12,534,209	792,084	705,000	14,031,293
07	GARDEN CITY	1 078	53,124	628,398	118,533	121,837	60,579	1,445	124,651	1,108,566	96,866	20,000	1,225,432
07	AMBOY-GOODTHUNDER	1 079	40,802	403,489	64,282	67,943	45,199	7,990	66,768	696,473	37,387	25,000	758,860
08	CONFREY	1 081	39,931	359,562	72,066	46,329	27,156	6,654	97,490	649,188	36,194	60,000	745,382
08	SLEEPY EYE	1 084	80,778	886,686	111,251	202,001	78,269	7,550	411,987	1,778,522	92,975	25,000	1,896,497
08	SPRINGFIELD	1 085	42,531	699,422	93,572	113,129	74,793	480	227,769	1,251,696	60,029	15,000	1,326,725
08	NEW ULM-HANSKA	1 088	132,918	3,417,799	482,883	349,809	257,006	84,760	893,378	5,618,553	112,473	300,000	6,031,026
09	BARNUM	1 091	72,611	687,844	129,090	98,073	73,538	12,740	180,917	1,254,812	75,850	20,000	1,350,662
09	CARLTON	1 093	70,948	935,578	180,609	105,036	64,275	50,684	206,877	1,614,007	146,457	59,000	1,819,465
09	CLOQUET	1 094	205,375	3,519,273	576,777	302,368	305,179	131,195	631,202	5,671,368	244,391	206,000	6,121,759
09	CROMWELL	1 095	43,624	343,707	81,105	43,271	40,800	29,211	107,633	689,352	75,680	20,000	785,032
09	MOOSE LAKE	1 097	57,975	747,434	110,968	86,827	52,763	23,703	164,209	1,243,880	95,175	45,000	1,384,055
09	ESKO	1 099	80,284	1,016,260	159,968	107,091	78,870	26,945	195,869	1,665,288	89,371	100,000	1,854,659
09	WRENSHALL	1 100	48,849	398,662	81,440	57,280	34,477	126,871	79,179	826,958	18,912	35,000	880,870
10	NORWOOD-YOUNG AMERICA	1 108	48,343	882,754	127,953	117,369	67,817	21,850	190,526	1,456,612	91,510	102,403	2,766,729
10	WACONIA	1 110	118,720	1,470,414	235,628	218,364	105,836	117,567	306,287	2,572,815	80,682	70,000	1,607,294
10	WATERTOWN-MAYER	1 111	91,229	1,324,551	199,887	197,752	112,945	116,170	196,210	2,238,744	101,339	85,409	2,425,492
10	CHASKA	1 112	136,856	3,739,482	623,243	431,119	200,922	486,548	649,416	6,267,586	270,164	385,000	6,922,750
11	BACKUS	1 114	48,547	302,708	59,928	36,001	31,590	16,380	76,906	572,060	51,836	20,000	643,896
11	CASS LAKE	1 115	86,015	1,105,809	168,164	138,036	70,144	23,100	262,291	1,853,559	255,304	50,000	2,158,863
11	PILLAGER	1 116	37,523	460,144	82,901	73,036	35,789	38,516	87,054	814,963	58,583	55,000	928,545
11	PINE RIVER	1 117	61,080	863,811	147,199	118,054	84,495	85,390	152,372	1,512,400	79,559	50,000	1,641,960
11	REMER	1 118	76,119	754,784	131,664	140,611	78,077	47,952	142,717	1,372,123	88,002	43,000	1,503,125
11	WALKER-HACKENSACK	1 119	47,183	911,500	103,259	94,391	86,427	33,240	146,532	1,422,531	128,420	35,000	1,585,951
12	CLARA CITY	1 126	37,498	527,695	114,585	68,807	56,617	28,310	130,351	963,863	105,568	50,000	1,119,431

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	ENROLL-MENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE						TOTAL RECEIPTS	
						AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE		
						COUNTY	STATE	FEDERAL					
12 MAYNARD		1 127	377	9,870,528	210,747	441,989			2,642	15,374	10,026	680,778	
12 MILAN		1 128	312	9,196,276	234,404	1,820	297,652		20,042	11,927	23,648	589,493	
12 MONTEVIDEO		1 129	1,919	29,857,293	1,143,949	7,520	2,249,972	155,559	36,626	108,574	233,901	3,936,101	
13 NORTH BRANCH		1 138	2,230	24,288,367	1,022,077		2,750,693		15,948	86,456	102,797	3,977,971	
13 RUSH CITY		1 139	964	12,860,833	397,905		7,1,126,003		2,713	36,350	37,917	1,600,896	
13 TAYLORS FALLS		1 140	461	6,909,569	197,270	153	522,495		1,500		36,923	758,341	
13 CHISAGO LAKES		1 141	2,101	28,782,285	1,013,767	11,575	2,359,069		3,914	107,138	157,530	3,652,993	
13 FRANCONIA		2 323			420,463	9,401					27	38,049	
14 GLYNDON-FELTON		1 145	885	20,749,423	563,377	25,841	945,056			48,179	39,591	1,622,044	
14 BARNESVILLE		1 146	1,102	26,438,730	344,559	7,786	1,246,241		3,347	51,510	40,877	1,694,319	
14 DILWORTH		1 147	618	4,075,934	130,336		783,372		13,378	18,755	18,828	964,669	
14 HAWLEY		1 150	777	9,335,418	275,504		908,013		565	36,300	24,071	1,244,454	
14 MOORHEAD		1 152	6,285	103,793,576	4,606,793		7,059,483		28,973	281,174	192,287	12,168,711	
14 ULEN-HITTERDAL		1 914	444	10,031,124	209,739	1,101	499,091			18,431	10,625	738,987	
15 GONVICK		1 158	332	8,031,442	298,917	6,106	310,638		5,446	11,415	38,178	670,700	
15 CLEARBROOK		1 161	468	10,835,443	387,580	8,518	443,629		3,197	16,928	24,787	884,639	
15 BAGLEY		1 162	1,482	14,000,228	536,291	3,102	1,988,024	79,349		25,177	107,620	2,739,563	
16 COOK COUNTY		1 166	859	20,829,442	402,271	16,252	947,099	88,880		31,171	126,016	1,611,689	
17 MOUNTAIN LAKE		1 173	717	17,765,297	450,635		784,220			63,404	37,614	1,352,920	
17 WESTBROOK		1 175	547	13,125,369	299,860		569,149			34,512	28,846	40,522	
17 WINDOM		1 177	1,722	31,945,437	996,257		2,000,784			1,433	104,088	53,273	
17 STORDEN-JEFFERS		1 178	482	13,916,647	427,819		493,820			23,495	28,661	9,664	
18 BRAINERD		1 181	6,576	90,604,284	2,907,145		8,802,094		533,737	310,589	640,133	983,459	
18 CROSBY-IRONTON		1 182	1,768	30,818,557	943,348		2,523,830			83,687	100,144	3,651,010	
18 PEQUOT LAKES		1 186	885	33,716,136	455,857	3,210	689,040			31,132	24,396	1,256,825	
19 BURNSVILLE		1 191	10,992	199,186,922	7,946,889	20,488	10,168,208	108,825		570,220	1,089,559	19,904,189	
19 FARMINGTON		1 192	2,249	34,235,191	1,063,591		2,542,932	42,955	1,520	94,970	126,882	3,872,849	
19 LAKEVILLE		1 194	3,045	46,784,332	1,661,127	1,700	3,576,598	8,509	11,016	138,318	159,044	5,556,312	
19 RANDOLPH		1 195	489	13,185,121	275,310	17,371	535,818			18,937	32,028	879,466	
19 ROSEMOUNT		1 196	10,324	148,113,352	5,972,384	5,605	11,000,670	91,246	13,139	459,602	611,386	18,153,832	
19 WEST ST. PAUL		1 197	5,896	166,437,984	5,931,677		4,800,331			29,289	275,565	441,469	
19 INVER GROVE-PINE BEND		1 199	4,269	53,257,774	1,915,051	3,608	4,988,298			63	213,228	217,225	
19 HASTINGS		1 200	5,154	78,876,774	2,108,318		5,789,808			9,055	225,017	281,847	
19 SOUTH ST. PAUL		3 006	4,692	76,711,857	3,087,389	110,339	5,539,371			4,065	211,74	246,510	
19 DAKOTA COUNTY AVTI		6 917			226,666		200,520			26,680	12,730	466,597	
20 CLAREMONT		1 201	328	7,973,322	198,761		371,900			31,132	12,990	99,866	
20 DODGE CENTER		1 202	716	11,544,584	368,139		840,902				32,584	40,010	
20 HAYFIELD		1 203	1,258	25,145,387	521,685	9,583	1,469,194				1,209	14,582	
20 KASSON-MANTORVILLE		1 204	1,204	17,094,285	424,538		1,379,651			51,178	48,656	555,228	
20 WEST CONCORD		1 205	554	12,152,681	331,743		528,681			3,591	53,604	53,377	
21 ALEXANDRIA		1 206	3,933	62,593,625	1,811,320	133,673	4,699,972			33,113	35,493	31,436	
21 BRANDON		1 207	483	5,302,720	151,364		600,508			70,159	156,153	185,459	
21 EVANSVILLE		1 208	304	5,534,770	130,120	8,795	362,480				21,755	14,582	
21 KENSINGTON		1 209	255	3,253,878	124,229		356,178				48,656	555,228	
21 OSAKIS		1 213	733	11,413,398	290,316		870,701			6,649	17,288	42,091	
22 BLUE EARTH		1 216	1,169	24,536,430	613,145		1,280,338			12,220	57,084	1,227,045	
22 BRICELYN		1 217	282	9,024,790	193,424		281,840			5,095	16,361	154,129	
22 DELAVAN		1 218	235	11,825,305	194,287		9,671				27,091	526,937	
22 ELMORE		1 219	305	9,226,561	223,916						12,489	789,419	
22 FROST		1 220	180	9,714,226	220,611	6,501	167,539				21,623	470,657	
22 KESTER-WALTERS		1 222	408	11,493,594	300,248		463,864			1,444	23,644	536,512	
											13,383	434,849	
											27,542	815,552	

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1977

CO LOCATION	DISTRICT TYP. NO.	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS	
		ADMIN- ISTRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
12 HAYWARD	1 127	38,834	360,457	73,915	55,073	27,697	16,350	83,669	655,995	32,110	20,000	708,104
12 MILAN	1 128	33,229	313,530	54,295	41,027	22,345	4,570	64,858	533,854	37,491	20,000	591,345
12 MONTEVIDEO	1 129	79,149	2,313,719	372,711	152,626	203,968	34,620	409,931	3,566,524	242,998	140,000	3,949,522
13 NORTH BRANCH	1 138	134,482	1,824,461	285,895	240,297	188,285	227,607	370,549	3,271,574	373,111	190,000	3,834,686
13 RUSH CITY	1 139	63,022	821,613	143,452	92,036	70,503	30,065	149,757	1,370,448	64,052	35,000	1,469,500
13 TAYLORS FALLS	1 140	43,241	455,416	58,223	55,877	44,843	8,426	53,729	719,754	40,599	25,000	785,353
13 CHISAGO LAKES	1 141	88,232	1,720,534	323,131	218,112	154,155	204,358	278,588	2,987,110	1,083,666	155,000	4,225,776
13 FRANCONIA	2 323	490		1,529			34,129		36,148			36,148
14 GLYNDON-FELTON	1 145	69,513	832,862	137,226	118,046	86,971	21,256	183,368	1,449,243	107,864	60,000	1,617,107
14 BARNESENILLE	1 146	68,238	935,472	153,595	186,336	90,281	23,663	279,919	1,737,504	27,294	60,000	1,824,798
14 DILWORTH	1 147	36,529	577,493	82,560	22,185	39,942	9,851	143,508	912,068	28,979	25,000	966,047
14 HAWLEY	1 150	63,647	630,224	122,505	71,766	48,888	28,468	129,303	1,094,800	70,943	45,000	1,210,743
14 NORRHEAD	1 152	235,934	7,810,681	932,545	415,051	423,715	235,842	1,120,475	11,174,243	1,292,606	390,000	12,856,850
14 ULLEN-HITTERDAL	1 914	31,755	469,825	77,104	54,316	35,613	4,892	56,655	732,159	32,564	15,000	779,723
15 GONVICK	1 158	50,140	299,597	66,011	49,800	29,477	4,742	53,278	553,045	21,593	8,587	583,185
15 CLEARBROOK	1 161	41,380	498,228	79,306	69,361	43,007	10,987	97,929	840,198	29,601	51,000	920,799
15 BAGLEY	1 162	79,905	1,400,699	159,397	180,097	86,167	36,083	264,826	2,207,173	172,034	60,000	2,439,207
16 COOK COUNTY	1 166	82,951	988,564	214,749	136,251	65,550	35,264	149,770	1,673,099	85,249	55,000	1,813,348
17 MOUNTAIN LAKE	1 173	42,438	787,686	144,907	81,609	65,217	67,852	143,069	1,332,778	50,530	65,000	1,448,308
17 WESTBROOK	1 175	37,947	491,477	73,544	71,486	49,961	25,973	111,753	862,142	51,641	45,000	958,783
17 WINDOM	1 177	87,279	1,734,073	341,779	150,777	149,239	125,541	290,265	2,878,953	151,551	150,000	3,180,504
17 STORDEN-JEFFERS	1 178	43,133	469,600	95,235	59,449	42,555	28,023	90,934	828,929	84,088	30,000	945,017
18 BRAINERD	1 181	304,383	6,796,366	939,125	827,144	553,604	162,013	1,548,798	11,131,433	756,409	277,000	12,164,842
18 CROSBY-IRONTON	1 182	80,501	1,494,917	355,342	245,924	178,372	242,649	317,380	2,915,084	789,173	21,500	3,725,756
18 PEQUOT LAKES	1 186	54,941	715,702	89,499	99,149	47,603	41,258	134,995	1,183,146	36,475	50,000	1,269,621
19 BURNSVILLE	1 191	496,396	10,504,122	1,662,311	790,829	840,746	1,000,793	1,854,198	17,149,395	1,690,089	880,000	19,719,484
19 FARRINGTON	1 192	111,215	1,875,561	396,961	197,243	159,721	196,333	289,658	3,226,691	167,226	200,000	3,593,917
19 LAKEVILLE	1 194	146,242	2,548,017	462,594	346,023	264,397	340,283	547,139	4,654,695	176,341	300,000	5,129,036
19 RANDOLPH	1 195	43,858	395,061	60,213	67,350	29,913	38,873	124,997	760,265	67,143	30,000	857,408
19 ROSEMOUNT	1 196	633,566	8,760,467	1,964,959	668,969	731,242	1,248,404	1,695,404	15,702,958	1,161,124	1,215,000	18,079,082
19 WEST ST. PAUL	1 197	267,937	5,826,582	1,196,727	425,409	387,514	562,265	1,331,017	9,997,451	513,586	785,000	11,296,037
19 INVER GROVE-PINE BEND	1 199	175,305	3,638,921	668,341	298,815	367,291	316,169	663,371	6,128,213	305,153	433,000	6,866,366
19 HASTINGS	1 200	219,309	4,648,512	725,883	444,987	344,262	279,170	814,392	7,476,514	282,050	360,000	8,118,565
19 SOUTH ST. PAUL	3 006	288,984	5,062,452	936,020	163,162	296,002	382,049	1,085,620	8,214,289	282,535	470,000	8,966,824
19 DAKOTA COUNTY AVTI	6 917	1,143	282,876	4,160				38,481	326,660	20,072		346,732
20 CLAREMONT	1 201	34,081	313,905	49,822	28,629	29,486	73,346	65,104	594,373	120,248	5,000	719,621
20 DODGE CENTER	1 202	51,284	610,499	117,462	42,448	53,378	64,190	156,724	1,095,985	57,002	65,000	1,217,987
20 HAYFIELD	1 203	45,559	1,212,817	171,124	161,872	104,294	42,495	115,602	1,853,763	43,362	90,000	1,987,125
20 KASSON-MANTORVILLE	1 204	66,625	1,110,062	130,495	92,024	93,380	18,127	123,969	1,614,682	96,271	55,000	1,765,953
20 WEST CONCORD	1 205	46,248	507,344	86,807	49,662	50,088	14,636	107,731	862,516	57,457	45,000	966,973
21 ALEXANDRIA	1 206	116,905	4,069,896	572,508	397,392	285,598	87,470	769,334	6,299,153	901,441	164,252	7,364,846
21 BRANDON	1 207	36,464	371,358	65,271	68,175	38,300	23,665	67,938	671,171	68,278	30,000	769,449
21 EVANSVILLE	1 208	28,458	259,058	61,662	42,276	28,449	9,089	106,087	535,081	26,397	20,000	581,478
21 KENSINGTON	1 209	31,115	231,428	33,587	20,801	18,654	10,175	62,066	407,826	35,270	25,000	468,096
22 OSAKIS	1 213	50,084	694,826	84,864	77,978	38,072	7,995	142,198	1,096,016	59,168	15,000	1,170,184
22 BLUE EARTH	1 216	53,961	1,211,829	162,147	67,626	86,327	11,961	305,008	1,898,859	83,781	55,000	2,037,640
22 BRICELYN	1 217	32,845	266,041	54,190	32,115	31,550	3,385	77,366	497,491	10,504	25,000	532,996
22 DELAVAN	1 218	34,666	267,143	50,020	45,783	22,405	3,852	60,975	484,844	16,105	30,000	530,949
22 ELMORE	1 219	31,860	296,350	61,383	26,374	24,779	5,075	63,909	509,710	16,932	25,000	551,642
22 FROST	1 220	34,189	259,340	47,672	23,495	18,429	323	39,613	423,060	11,423	436,483	
22 KIESTER-WALTERS	1 222	33,465	384,954	62,013	55,832	43,221	10,174	73,041	662,701	43,668	35,000	741,369

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	ENROLL- MENT	TAXABLE VALUATION	REVENUE								TOTAL BONDS	TOTAL RECEIPTS		
					LOCAL TAXES	AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE				
						COUNTY	STATE	FEDERAL								
22	MINNESOTA LAKE	1 223	383	12,127,175	357,295	5,044	380,369		381	22,549	71,824	837,462		837,462		
22	WELLS	1 224	970	23,608,636	472,499	2,412	1,108,792		29,733	47,349	39,604	1,700,389		1,700,389		
22	WINNEBAGO	1 225	505	12,489,130	305,356	4,317	489,713		5,357	20,104	38,827	863,675		863,675		
23	HARMONY	1 228	582	12,948,643	217,245		671,702		11,396	35,063	30,773	966,179		966,179		
23	LANESBORO	1 229	451	8,440,507	241,863	5,637	637,572		29,480	27,209	56,925	998,686		998,686		
23	PETERSON	1 232	228	4,234,927	159,842		294,448			11,147	10,551	475,988		475,988		
23	PRESTON-FOUNTAIN	1 233	671	10,643,143	313,775		797,505			3,366	34,287	64,528	1,213,461		1,213,461	
23	RUSHFORD	1 234	671	10,903,749	262,577		787,569			8,328	29,462	35,866	1,123,802		1,123,802	
23	WYKOFF	1 236	381	7,470,247	293,063	380	537,594			15,466	16,635	11,222	874,359		874,359	
23	SPRING VALLEY	1 237	1,057	16,391,781	398,890		1,257,496			10,912	45,834	35,058	1,748,190		1,748,190	
23	MABEL-CANTON	1 238	661	12,146,897	254,021		741,452			69,913	24,463	102,957	1,192,806		1,192,806	
24	ALBERT LEA	1 241	6,386	103,100,839	2,688,534		6,720,391			4,683	329,688	376,330	10,119,626		10,119,626	
24	AUDEN	1 242	520	13,309,051	250,189	6,224	524,519			29,306	30,610	840,847		840,847		
24	EMMONS	1 243	277	7,217,963	165,739	17,499	281,427			125	18,017	18,211	501,018		501,018	
24	FREEBORN	1 244	314	10,221,336	167,753	10,722	319,226			1,447	23,964	13,205	536,317		536,317	
24	GLENVILLE	1 245	634	14,302,727	346,929	36,417	666,829			152	29,021	30,332	1,109,680		1,109,680	
25	CANNON FALLS	1 252	1,642	26,890,812	787,105		1,803,421			15,923		195,157	2,801,606		2,801,606	
25	GOODHUE	1 253	692	15,162,517	504,876		638,042			448	40,246	44,504	1,228,116		1,228,116	
25	KENYON	1 254	894	19,681,745	510,461		881,379			7,649	48,039	39,452	1,486,980		1,486,980	
25	PINE ISLAND	1 255	1,154	15,798,900	625,769		1,295,089			47,668	66,144	2,054,670	390,000	2,644,670	2,644,670	
25	RED WING	1 256	3,573	178,457,375	4,968,809		1,368,846			523,469	7,047,769		7,047,769		7,047,769	
25	WANAMINGO	1 258	463	11,090,057	301,890	7,482	435,823			44,632	789,827		789,827		789,827	
25	ZUMBROTA	1 260	799	17,385,775	229,839		930,582			380,779	1,541,200		1,541,200		1,541,200	
26	ASHBY	1 261	292	5,028,061	84,101	7,016	335,680			52	10,166	19,362	446,159		446,159	
26	BARRETT	1 262	193	3,217,916	132,387		238,608			727,726	25,382	62,999	1,301,669		1,301,669	
26	EL BOW LAKE	1 263	679	15,507,329	485,411		471,687	402		48	22,412	25,646	849,315		849,315	
26	HERMAN	1 264	419	10,859,992	329,320		393,109			3,346	12,938	30,606	556,781		556,781	
26	HOFFMAN	1 265	293	5,214,233	116,782											
27	BLOOMINGTON	1 271	19,773	436,023,082	19,091,789	36,245	18,462,959	135,414		1,906	1,436,784	1,789,283	40,954,380		40,954,380	
27	EDEN PRAIRIE	1 272	2,772	78,451,762	2,780,310		2,466,757			8,670	163,794	156,750	5,576,281		5,576,281	
27	EDINA	1 273	9,512	321,714,261	11,367,363		5,639,525			26,016	562,353	394,383	17,989,640		17,989,640	
27	HOPKINS	1 274	8,904	246,055,632	10,057,311		7,168,304	22,830		38,960	478,562	464,489	18,230,456		18,230,456	
27	GOLDEN VALLEY	1 275	1,334	44,523,520	2,140,664		968,659			10,567	64,909	114,261	3,299,060		3,299,060	
27	MINNETONKA	1 276	7,502	143,841,528	5,930,084		7,488,858	4,200			394,800	682,700	14,100,641		14,100,641	
27	MOUND	1 277	3,723	71,366,683	3,144,650		3,916,001			8,271	193,356	223,866	7,486,144		7,486,144	
27	ORONO	1 278	2,582	55,095,199	2,112,921		2,500,801				140,326	355,729	5,109,777		5,109,777	
27	OSSEO	1 279	14,448	180,397,931	7,569,114		16,416,612			17,762	705,471	1,046,693	25,755,652		25,755,652	
27	RICHFIELD	1 280	7,685	195,811,453	7,394,657		7,106,658	21,109		214	363,170	406,195	15,292,003		15,292,003	
27	ROBBINNSDALE	1 281	23,251	411,600,662	14,616,900		24,004,273	25,825	127,181	1,243,928	1,281,115	41,299,221		41,299,221		
27	ST. ANTHONY VILLAGE	1 282	1,896	52,660,416	2,135,881		1,560,797			32,154	101,366	127,733	3,957,932		3,957,932	
27	ST. LOUIS PARK	1 283	7,529	223,890,194	8,570,951		5,889,171			3,541	356,884	652,589	15,452,736		15,452,736	
27	WAYZATA	1 284	6,920	165,918,947	6,009,226		5,591,362			69,861	304,828	347,937	12,323,214		12,323,214	
27	BROOKLYN CENTER	1 286	1,846	34,706,021	1,479,040		2,235,017	5		28,978	91,621	121,641	3,956,301		3,956,301	
27	MINNEAPOLIS	3 001	50,620	1,572,457,326	55,651,093		62,937,582	1,284,098	797,596	1,619,143	4,551,120	126,840,632	12,850,000	139,690,632	139,690,632	
27	SUBURBAN HENN. CO. AVTI	6 287			2,800,522		3,092,599	245,904	588,353	23,511	189,376	6,940,266		6,940,266		
28	HOUSTON	1 294	698	9,513,026	240,860		806,555			29,142	28,493	1,105,050		1,105,050		
28	SPRING GROVE	1 297	531	9,860,771	189,508		563,085			43,073	31,096	41,780	868,542		868,542	
28	CALEDONIA	1 299	1,305	19,424,917	410,931		1,701,216			17,191	48,568	95,070	2,272,976		2,272,976	
28	LA CRESCENT	1 300	1,612	17,313,485	401,616		1,917,133			2,412	63,864	70,744	2,455,768		2,455,768	
29	AKELEY	1 301	313	2,797,326	152,995		424,684			3,698	8,542	35,635	625,554		625,554	
29	LAPORTE	1 306	293	2,929,730	112,340	1,403	472,979			8,498	21,437	616,658		616,658		

TABLE 27 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF EXPENDITURES
 Year Ended June 30, 1977

CO LOCATION	DISTRICT TYP NO.	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
		ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	OTHER INTEREST	TOTAL CURRENT EXPENSE			
22 MINNESOTA LAKE	1 223	36,670	412,893	78,455	35,293	39,946	58,613	61,781	723,651	39,388	55,000 818,038
22 WELLS	1 224	58,739	1,052,551	91,295	89,371	77,184	8,000	178,504	1,555,643	48,038	20,000 1,623,682
22 WINNEBAGO	1 225	39,583	457,938	77,837	28,401	43,517	6,665	127,780	781,722	20,371	30,000 832,093
23 HARMONY	1 228	47,356	556,275	88,079	74,181	59,063	34,705	107,630	967,289	35,323	60,000 1,062,612
23 LANESBORD	1 229	47,254	538,472	81,887	61,718	45,946	10,705	113,427	899,409	42,242	25,000 966,651
23 PETERSON	1 232	24,950	231,170	45,440	28,443	26,630	8,708	51,727	417,068	13,820	20,000 458,888
23 PRESTON-FOUNTAIN	1 233	50,673	610,989	84,635	82,938	63,094	17,770	151,878	1,061,977	93,535	35,000 1,190,512
23 RUSHFORD	1 234	51,992	728,025	133,044	55,906	47,322	57,101	112,579	1,185,969	105,759	35,000 1,326,728
23 WYKOFF	1 236	39,588	398,217	90,814	54,958	28,536	44,287	123,505	779,905	33,344	45,000 858,249
23 SPRING VALLEY	1 237	53,727	953,376	137,110	67,221	81,541	19,920	204,015	1,516,909	72,543	85,000 1,674,452
23 HABEL-CANTON	1 238	27,047	526,948	86,053	74,799	70,896	2,808	129,540	918,092	241,448	25,000 1,184,540
24 ALBERT LEA	1 241	117,252	6,417,173	1,028,777	388,002	452,363	278,825	891,459	9,573,851	363,495	460,000 10,397,366
24 ALDEN	1 242	36,317	440,764	62,018	69,675	51,930	12,591	105,051	778,347	53,091	35,000 866,438
24 EMMONS	1 243	29,638	251,206	42,547	24,190	29,485	14,508	42,479	434,052	23,986	20,000 478,038
24 FREEBORN	1 244	28,471	259,857	53,743	41,697	47,602	7,220	74,428	513,018	44,697	19,000 576,715
25 CANNON FALLS	1 252	60,027	1,409,886	254,612	157,517	124,624	112,950	336,671	2,456,287	125,943	110,000 1,054,696
25 GOODHUE	1 253	56,247	6,17,445	88,209	102,610	62,185	18,473	135,061	1,080,231	73,253	50,000 1,203,484
25 KENYON	1 254	53,361	944,255	135,666	109,831	71,322	22,076	137,091	1,473,601	67,553	55,000 1,596,154
25 PINE ISLAND	1 255	53,426	1,039,600	103,781	86,990	102,578	33,802	167,258	1,587,435	280,682	95,000 1,963,117
25 RED WING	1 256	140,027	3,664,710	616,805	330,756	169,225	379,007	656,618	5,957,148	346,136	700,000 7,003,284
25 WANAMINGO	1 258	39,573	455,716	73,160	67,057	35,473	6,800	76,535	752,313	19,318	25,000 796,631
25 ZUMBROTA	1 260	104,595	903,952	93,399	83,562	60,953	31,330	117,681	1,395,472	85,531	70,000 1,551,003
26 ASHBY	1 261	29,290	282,520	49,619	27,844	31,126	9,987	38,093	468,479	19,344	20,000 507,823
26 BARR ETT	1 262	29,029	213,378	32,170	21,507	16,453	1,653	32,627	346,818	16,947	2,500 366,265
26 ELBOW LAKE	1 263	51,814	683,966	111,708	66,337	51,048	21,190	141,559	1,127,622	55,733	40,000 1,223,355
26 HERMAN	1 264	44,657	669,966	62,899	49,315	36,526	12,489	81,189	757,040	60,864	25,000 842,904
26 HOFFMAN	1 265	34,632	287,545	43,972	29,698	25,279	495	59,424	517,045	33,972	5,000 556,017
27 BLOOMINGTON	1 271	1,006,593	21,968,530	3,307,274	1,111,349	2,106,661	1,659,334	4,156,107	35,315,848	1,478,148	2,280,000 39,073,995
27 EDEN PRAIRIE	1 272	209,636	2,587,289	473,774	280,702	238,879	191,192	543,420	4,524,891	395,043	250,000 5,169,934
27 EDINA	1 273	487,469	10,570,104	2,066,410	665,304	702,239	697,863	1,463,939	16,633,328	1,372,034	1,250,000 19,255,362
27 HOPKINS	1 274	409,848	10,990,907	1,998,286	593,022	640,097	490,515	2,181,119	17,303,795	1,681,114	1,063,000 20,047,908
27 GOLDEN VALLEY	1 275	132,506	1,666,969	345,386	120,437	102,848	217,347	391,390	2,976,883	449,679	265,000 3,687,562
27 MINNETONKA	1 276	307,138	8,449,557	1,306,025	601,941	479,066	218,028	1,447,567	12,809,322	796,510	555,000 14,160,832
27 MOUND	1 277	261,859	3,632,185	681,741	364,720	318,130	317,194	702,422	6,278,250	264,162	540,000 7,082,412
27 ORONO	1 278	135,382	2,843,286	518,745	291,291	195,283	125,605	641,965	4,751,557	487,468	165,000 5,404,025
27 DSSEO	1 279	683,322	13,057,174	2,401,894	996,771	1,020,016	2,116,425	20,275,601	1,408,258	2,775,535	24,459,394
27 RICHFIELD	1 280	295,543	9,637,886	1,732,865	414,548	542,192	209,461	1,615,265	14,447,759	622,324	610,000 15,680,083
27 ROBBINSDALE	1 281	790,818	26,775,884	3,828,504	1,135,784	1,846,219	1,343,092	3,330,982	39,051,283	1,477,464	1,970,000 42,498,747
27 ST. ANTHONY VILLAGE	1 282	104,857	2,115,416	371,499	68,108	196,643	165,879	617,206	3,639,608	124,564	265,000 4,029,172
27 ST. LOUIS PARK	1 283	391,497	9,768,075	1,502,700	484,606	506,461	1,695,486	14,348,825	530,984	1,156,225	16,036,034
27 MAYZATA	1 284	197,628	7,449,524	1,229,742	565,891	402,463	338,800	1,005,171	11,189,219	340,384	670,000 12,199,603
27 BROOKLYN CENTER	1 286	127,185	2,089,129	310,687	75,318	150,067	81,935	434,006	3,268,328	211,668	180,000 3,659,996
27 MINNEAPOLIS	3 001	4,035,377	72,626,791	13,408,276	5,448,781	4,718,334	3,842,254	14,287,587	118,367,400	9,205,419	7,017,000 134,589,819
27 SUBURBAN HENN. CO. AVT	6 287	159,324	4,784,970	467,832	26,558	52,083	134,076	600,739	6,225,581	301,538	169,000 6,696,119
28 HOUSTON	1 294	44,890	629,005	86,650	60,109	70,443	42,804	136,706	1,070,608	52,631	20,000 1,143,239
28 SPRING GROVE	1 297	35,819	476,653	73,274	54,789	46,090	113,780	800,405	29,177	825,582	
28 CALEDONIA	1 299	44,376	1,355,078	163,844	201,832	89,666	25,098	207,390	2,087,284	46,547	39,000 2,172,831
28 LA CRESCENT	1 300	57,066	1,454,565	203,329	143,489	105,561	55,557	216,466	2,236,032	31,371	63,000 2,330,404
29 AKELEY	1 301	42,914	285,901	50,014	28,051	22,088	16,883	64,442	510,292	18,586	15,000 543,878
29 LAPORTE	1 306	37,245	284,670	58,796	50,452	26,259	13,374	40,096	510,892	35,175	10,000 556,067

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	ENROLL- MENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE						BONDS	TOTAL RECEIPTS		
						AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE				
						COUNTY	STATE	FEDERAL							
29	NEVIS	1 308	308	6,791,100	192,740	2,988	343,528	259,105	1,093	8,620	10,550	559,519	559,519		
29	PARK RAPIDS	1 309	2,191	30,420,245	963,759	4,440	2,913,183	31,738	59,933	126,174	4,358,332	4,358,332			
30	BRAHAM	1 314	1,159	12,094,662	412,401	7,595	1,482,416		53,907	47,712	2,004,032	2,004,032			
30	CAMBRIE	1 911	4,019	41,917,969	1,507,019		5,139,818		781,117	209,073	125,914	7,762,941	7,762,941		
31	COLERAINE	1 316	2,135	22,945,151	1,055,608		2,740,280	27,977	5,838	75,868	126,597	4,032,167	4,032,167		
31	DEER RIVER	1 317	1,334	18,731,811	632,275	7,743	1,644,950	193,630	4,263	34,152	70,738	2,587,751	2,587,751		
31	GRAND RAPIDS	1 318	5,495	110,334,776	3,768,027	39,908	6,016,769	6,265	13,516	245,271	330,882	10,420,638	10,420,638		
31	NASHWAUK-KEEWATIN	1 319	1,106	9,247,700	330,196	34,763	1,669,111		62,350	22,033	21,686	2,140,138	2,140,138		
32	HERON LAKE	1 323	393	9,716,123	242,441		407,102		51,478	17,874	31,770	750,665	750,665		
32	JACKSON	1 324	1,322	39,123,269	843,255		1,338,774	1,800	3,622	59,774	87,131	2,334,356	2,334,356		
32	LAKEFIELD	1 325	632	20,314,578	450,659		609,047		5,772	38,964	16,489	1,120,931	1,120,931		
32	OKABENA	1 326	179	9,100,889	218,620		157,458		32,380	14,132	2,106	624,896	624,896		
32	SIOUX VALLEY	1 328	225	7,760,142	178,116		228,945		2,750	14,914	25,196	449,921	449,921		
33	MORA	1 332	1,840	21,390,015	732,672	15,727	2,354,099	69		40,462	108,422	3,251,452	3,251,452		
33	OGLIVIE	1 333	700	5,754,362	219,578		888,727		8,358	19,677	18,320	1,154,660	1,154,660		
34	ATWATER	1 341	719	15,753,974	373,044	7,444	776,277		4,607	23,218	47,205	1,231,795	1,231,795		
34	NEW LONDON-SPICER	1 345	1,251	20,271,606	578,089	22,927	1,674,178		6,004	60,997	37,343	2,179,539	2,179,539		
34	RAYMOND	1 346	389	8,820,862	235,970		441,628			13,335	40,265	731,197	731,197		
34	WILLMAR	1 347	4,265	66,280,721	2,390,732		4,588,100		355,694	188,050	369,312	7,891,888	7,891,888		
35	HALLOCK	2 815	11	3,975,998	4,111		57,583				884	62,579	62,579		
35	HUMBOLDT-ST. VINCENT	1 352	147	12,568,141	374,746		444,787		10,522	28,673	38,571	897,299	897,299		
35	KARLSTAD	1 353	498	9,816,420	254,820		87,120		667	8,215	6,714	382,834	382,834		
35	KENNEDY	1 354	261	13,661,556	352,906	6,848	217,149	3,677	23,098	9,839	40,707	632,905	632,905		
35	LANCASTER	1 356	262	6,498,280	217,853		512,143		8,429	10,526	50,132	600,901	600,901		
36	INTERNATIONAL FALLS	1 361	3,247	37,695,268	1,494,538		313,961		7,357	140,073	218,453	5,910,936	5,910,936		
36	LITTLEFORK	1 362	639	3,354,727	182,442		4,050,516		7,614	19,984	22,605	1,111,652	1,111,652		
36	SOUTH KOOTCHICHING	1 363	444	2,909,106	136,372		751,462		50,451	15,543	79,340	1,033,167	1,033,167		
37	BELLINGHAM	1 371	279	6,313,535	173,133	368	360,149	105	3,012	13,261	33,832	583,859	583,859		
37	HARRIETTA	1 376	172	3,991,730	102,731		218,182		22	7,758	10,007	338,700	338,700		
37	ADAMSON	1 377	826	18,940,095	465,386	1,196	963,355		27,007	41,727	78,525	1,577,194	1,577,194		
37	DAMSON-BOYD	1 378	842	24,533,892	687,686		930,821		4,947	35,985	127,770	1,787,210	1,787,210		
38	LAKE SUPERIOR	1 381	3,641	35,933,881	483,969	23,421	5,364,023	73,194	1,392	187,821	186,365	6,320,184	6,320,184		
39	LAKE OF THE WOODS	1 390	949	10,084,213	304,884		1,209,589	68,326	105	32,082	60,308	1,675,294	1,675,294		
40	CLEVELAND	1 391	478	11,225,627	278,194		511,050		12,106	20,896	19,867	842,113	842,113		
40	LE CENTER	1 392	899	15,325,596	430,040	5,105	1,061,211		6,500	36,277	44,903	1,584,036	1,584,036		
40	LE SUEUR	1 393	1,401	24,342,344	733,962		1,524,349		6,399	64,929	43,517	2,373,157	2,373,157		
40	MONTGOMERY-LONSDALE	1 394	1,211	23,944,796	587,148		1,456,301			30,642	118,792	2,192,883	2,192,883		
40	WATERVILLE-ELYSIAN	1 395	926	18,288,326	587,207		1,066,887		19,018	33,634	34,662	1,741,407	1,741,407		
41	HENDRICKS	1 402	412	5,736,355	137,145		416,921		84,936	17,497	7,092	663,591	663,591		
41	IVANHOE	1 403	450	8,477,103	182,372		553,367			15,773	19,434	770,947	770,947		
41	LAKE BENTON	1 404	462	7,751,518	158,651		538,070		19,097	12,148	727,966	727,966			
41	VERDI	1 408	145	4,478,311	145,580		163,714		337	6,527	6,855	323,013	323,013		
41	TYLER	1 409	545	9,082,136	200,001		642,003		5,886	26,146	20,884	894,920	894,920		
42	BALATON	1 411	390	9,216,537	210,142		449,751			19,040	24,192	703,125	703,125		
42	COTTONWOOD	1 412	517	10,766,132	234,953		516,431		39,167	25,178	20,243	796,806	796,806		
42	MARSHALL	1 413	2,634	45,897,757	1,452,861		2,615,300		3,383	28,994	37,603	1,193,165	1,193,165		
42	MINNEOTA	1 414	635	15,993,236	374,443		748,742		10,603	8,271	22,091	429,354	429,354		
42	LYND	1 415	223	5,363,789	137,502		260,453			52,715	64,309	2,536,018	2,536,018		
42	TRACY	1 417	1,199	26,019,422	775,739	1,037	1,547,649			13,273	9,577	452,454	452,454		
42	RUSSELL	1 418	264	5,156,736	109,562		309,439								

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	CURRENT EXPENSE							CAPITAL CUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS	
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
29	NEVIS	1 308	31,665	296,551	59,238	31,247	25,347	4,257	67,426	515,731	45,000	12,000	572,731
29	PARK RAPIDS	1 309	122,061	2,200,716	495,822	246,065	193,140	114,817	369,667	3,742,288	238,308	105,000	4,085,596
30	BRAHAM	1 314	56,043	998,689	200,218	153,006	94,899	116,921	198,975	1,818,750	42,409	90,000	1,951,160
30	CAMBRIDGE	1 911	161,356	4,359,850	679,460	343,193	293,350	451,376	922,135	7,216,720	443,766	395,000	8,049,466
31	COLERAINE	1 316	140,051	2,242,045	512,242	238,725	130,491		599,048	3,862,602	160,019	4,022,621	
31	DEER RIVER	1 317	75,467	1,192,932	227,280	231,238	102,305	56,730	291,344	2,177,296	59,085	70,000	2,306,381
31	GRAND RAPIDS	1 318	247,518	5,562,145	1,114,396	721,559	397,704	171,798	1,325,979	9,541,098	741,308	455,000	10,737,406
31	NASHWAUK-KEEWATIN	1 319	91,816	1,426,093	346,699	128,273	58,127		272,267	2,323,275	62,509	2,385,785	
32	HERON LAKE	1 323	35,525	350,882	77,072	44,906	31,238	37,255	93,150	670,028	25,608	30,000	725,636
32	JACKSON	1 324	45,691	1,305,650	145,629	156,695	92,926	34,334	259,363	2,040,288	84,658	70,000	2,194,946
32	LAKEFIELD	1 325	49,399	645,246	94,479	64,827	58,230	21,155	102,261	1,035,597	56,671	60,000	1,150,268
32	OKABENA	1 326	29,497	221,831	47,621	23,409	19,246	5,557	64,765	411,906	20,454	15,000	447,360
32	SIOUX VALLEY	1 328	26,922	196,665	27,080	28,142	25,431	2,430	49,385	356,055	32,938	10,000	398,993
33	MORA	1 332	75,738	1,423,667	248,455	160,515	140,556	143,520	409,729	2,601,980	279,522	65,000	2,946,501
33	OGILVIE	1 333	41,340	540,390	83,315	86,318	42,323	19,961	97,292	910,940	536,441	35,000	1,482,381
34	ATWATER	1 341	47,529	665,951	104,657	72,537	48,193	51,844	110,121	1,100,831	81,029	52,400	1,234,260
34	NEW LONDON-SPICER	1 345	78,607	1,160,991	171,017	173,223	108,524	24,630	210,637	1,927,628	57,819	80,000	2,065,446
34	RAYMOND	1 346	27,971	375,546	59,596	43,421	33,843	24,885	93,083	658,345	96,088	35,000	789,433
34	WILLMAR	1 347	94,907	4,617,855	583,701	455,475	286,055	184,170	851,336	7,073,499	624,081	237,500	7,935,080
34	PRINSBURG	2 815	905	13,075	1,761	12,149	369		36,028	64,287		64,287	
35	HALLOCK	1 351	37,821	472,414	67,828	38,861	61,318	10,125	126,431	814,798	22,544	55,000	892,343
35	HUMBOLDT-ST. VINCENT	1 352	36,645	229,793	65,932	23,494	20,781		52,340	428,985	10,190	439,175	
35	KARLSTAD	1 353	63,884	429,724	77,672	59,084	48,361	5,303	100,258	764,285	45,076	15,000	824,360
35	KENNEDY	1 354	47,895	313,522	66,579	35,426	36,811		75,737	575,969	29,062	20,083	625,114
35	LANCASTER	1 356	59,160	260,684	64,467	35,384	33,610	2,233	131,794	587,513	73,011	10,000	670,524
36	INTERNATIONAL FALLS	1 361	153,198	3,287,127	622,302	241,264	259,700	68,743	650,262	5,282,595	412,291	215,000	5,909,886
36	LITTLEFORK	1 362	56,253	557,330	93,946	65,623	44,463	21,365	129,392	968,371	57,606	45,000	1,070,977
36	SOUTH KOOCHICHING	1 363	63,021	420,970	76,729	101,785	47,716	31,775	184,697	906,494	464,492	1,370,986	
37	BELL INGHAM	1 371	33,028	325,104	55,196	34,198	34,010	6,240	74,916	562,690	82,758	20,000	665,449
37	MARIETTA	1 376	29,214	191,736	38,821	18,594	16,631	3,773	31,318	330,088	10,605	15,000	355,692
37	MADISON	1 377	47,824	877,997	122,689	89,568	75,426	41,730	176,376	1,431,611	91,231	75,000	1,597,841
37	DAWSON-BYRD	1 378	73,697	851,037	138,305	90,341	57,006	215,941	181,315	1,607,643	1,748,757	60,000	3,416,400
38	LAKE SUPERIOR	1 381	163,131	3,760,667	741,657	412,645	298,491		712,473	6,089,063	377,567		6,466,610
39	LAKE OF THE WOODS	1 390	118,098	853,700	105,308	14,4361	80,204	8,592	171,800	1,482,063	112,174	16,000	1,610,237
40	CLEVELAND	1 391	35,356	437,924	64,151	42,922	35,298	32,037	99,203	746,891	35,912	30,000	812,803
40	LE CENTER	1 392	40,259	826,223	128,890	93,304	62,043	76,160	243,893	1,470,771	78,798	60,000	1,609,569
40	LE SUEUR	1 393	93,288	1,298,173	236,097	110,638	100,108	52,344	244,472	2,135,121	137,169	75,000	2,347,290
40	MONTGOMERY-LONSDALE	1 394	73,096	1,036,277	156,040	103,019	78,476	27,393	220,699	1,695,000	68,569	70,000	1,833,589
40	WATERVILLE-ELYSIAN	1 395	60,784	849,228	178,255	83,247	67,161	105,418	169,245	1,513,337	64,919	90,000	1,668,255
41	HENDRICKS	1 402	31,761	355,750	51,638	41,266	39,061	264	41,060	560,800	53,513		614,313
41	IVANHOE	1 403	38,417	436,347	63,492	38,648	40,876	7,595	72,996	698,372	29,871	20,000	748,243
41	LAKE BENTON	1 404	37,790	442,755	92,233	33,625	36,231	14,105	46,954	703,693	243,569	30,000	977,262
41	VERDI	1 408	33,339	144,641	33,482	26,577	18,406	1,291	33,452	291,189	2,208		293,397
41	TYLER	1 409	39,683	462,443	84,424	48,858	48,758	14,753	107,690	806,409	34,415	20,000	860,824
42	BALATON	1 411	42,545	348,156	57,536	47,513	40,812	3,995	104,677	645,234	37,059	40,000	722,292
42	COTTONWOOD	1 412	31,731	454,131	67,567	51,716	35,509	7,575	61,725	709,953	44,938	30,000	784,892
42	MARSHALL	1 413	126,784	2,531,444	427,539	207,832	171,020	158,824	368,932	3,992,374	74,038	160,000	4,226,412
42	MINNEOTA	1 414	51,131	677,691	98,162	83,513	46,833	24,674	86,708	1,068,713	58,419	65,000	1,192,132
42	LYND	1 415	27,693	242,156	35,901	24,494	22,453	7,760	50,721	411,178	6,696	10,000	427,874
42	TRACY	1 417	72,007	1,225,172	194,360	123,891	92,362		285,116	1,992,908	98,746	245,253	2,336,907
42	RUSSELL	1 418	31,552	256,215	40,532	33,352	29,991	3,161	67,799	462,602	17,077	10,000	489,678

TABLE 26 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF REVENUES
 Year Ended June 30, 1977

CO LOCATION	DISTRICT TYP NO.	ENROLL- MENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE						BONDS	TOTAL RECEIPTS				
					AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE						
					COUNTY	STATE	FEDERAL									
43 BROWNTON	1 421	372	9,272,504	210,791	401,405			10,411	16,513	19,269	658,388		658,388			
43 GLENCOE	1 422	1,687	31,832,201	1,150,500	2,060,700	67,476	100,487	80,668	3,459,832		3,459,832		3,459,832			
43 HUTCHINSON	1 423	2,521	49,460,448	1,198,919	2,903,348	29,293	153,811	878,949	5,173,513		5,173,513		5,173,513			
43 LESTER PRAIRIE	1 424	517	7,955,718	200,582	585,983	3,091	24,842	42,215	856,713		856,713		856,713			
43 SILVER LAKE	1 425	411	8,161,548	174,370	561,217	72,204	12,058	17,992	837,840		837,840		837,840			
43 STEWART	1 426	326	9,624,214	246,983	310,029			13,176	8,042	578,230		578,230		578,230		
43 WINSTED	1 427	104	6,673,569	139,113	195,750	607	4,084	4,171	343,725		343,725		343,725			
44 MAHNDEN	1 432	960	12,879,431	287,730	1,209,178	109,774	64		88,813	1,707,086		1,707,086		1,707,086		
44 WAUBUN	1 435	863	10,691,450	266,767	2,822	1,186,578	137,409	6,338	15,440	56,909	1,672,262		1,672,262		1,672,262	
45 ALVARADO	1 436	250	8,511,350	184,940	3,976	233,038		8,664	7,600	37,571	475,789		475,789		475,789	
45 ARGYLE	1 437	343	10,930,121	296,086	2,502	375,534		382	23,011	72,573	770,088		770,088		770,088	
45 MIDDLE RIVER	1 440	283	2,150,405	131,064	6,403	468,574		17,362	10,297	26,833	660,534		660,534		660,534	
45 NEWFOLDEN	1 441	566	14,327,036	567,387		551,319		7,629	24,814	38,889	1,190,037		1,190,037		1,190,037	
45 OSLO	1 442	431	4,392,107	111,242		275,911		281,432	19,966	38,769	727,320		727,320		727,320	
45 STEPHEN	1 443	503	15,801,536	381,679		496,780		10,660	24,037	20,488	933,623		933,623		933,623	
45 STRANDQUIST	1 444	256	2,507,594	93,877	7,774	167,180		1,344	3,107	7,548	280,830		280,830		280,830	
45 MARREN	1 446	830	21,238,856	650,674		878,005		19,390	37,519	34,888	1,620,476		1,620,476		1,620,476	
45 GRYGLA-GATZKE	1 447	382	2,867,318	156,109	5,471	612,779		8,759	14,638	131,804	811,561		811,561		811,561	
46 CEYLON	1 451	257	12,287,648	199,727		219,308		11,765	29,672	460,472				460,472		
46 EAST CHAIN	1 453	279	13,103,289	354,956		170,915		15,919	15,049	556,839				556,839		
46 FAIRMONT	1 454	2,303	56,007,929	1,815,686		2,300,954		104,713	3,627	303,682	4,528,662		4,528,662		4,528,662	
46 SHERBURN	1 456	662	27,310,418	660,471		454,017		2,417	35,046	46,757	1,198,725		1,198,725		1,198,725	
46 TRIMONT	1 457	312	16,810,608	311,826	8,952	253,282			20,508	16,118	610,686		610,686		610,686	
46 TRUMAN	1 458	606	26,985,176	480,172		483,247		139	28,334	32,846	1,024,738		1,024,738		1,024,738	
46 WELCOME	1 459	360	13,899,457	251,677	10,732	366,199		1,706	17,461	15,430	663,205		663,205		663,205	
46 GRANADA-HUNTLEY	1 460	418	18,898,555	399,124		425,253			24,797	30,725	879,900		879,900		879,900	
47 COSMOS	1 461	407	9,954,207	140,965	13,736	481,412		1,799	24,858	39,031	701,801		701,801		701,801	
47 EDEN VALLEY-WATKINS	1 463	1,085	13,450,397	341,218	12,667	1,472,595		15,303	30,540	47,417	1,919,739		1,919,739		1,919,739	
47 GROVE CITY	1 464	405	7,707,673	172,337		461,045			20,413	7,070	660,865		660,865		660,865	
47 LITCHFIELD	1 465	2,178	35,228,604	934,473	23,188	2,652,904		13,726	106,153	153,783	3,884,227		3,884,227		3,884,227	
47 DASSEL-COKATO	1 466	1,703	25,497,888	599,988	33,689	1,899,464		15,567	73,582	102,211	2,724,501		2,724,501		2,724,501	
48 ISLE	1 473	541	9,248,646	267,411		687,064	10,429	3,458	14,131	46,502	1,028,996		1,028,996		1,028,996	
48 PRINCETON	1 477	2,719	29,126,953	975,253	20,139	3,583,697	11,010	45,181	98,756	183,677	4,917,713		4,917,713		4,917,713	
48 DINAMIA	1 480	1,094	14,157,954	506,746	5,484	1,412,359	58,616	178,932	33,011	41,947	2,235,096		2,235,096		2,235,096	
48 MILACA	1 912	2,045	19,509,093	675,422	4,602	2,642,164		421	56,876	70,031	3,449,515		3,449,515		3,449,515	
49 LITTLE FALLS	1 482	3,869	36,819,098	1,501,011		5,245,230		12,633	111,084	253,617	7,123,576		7,123,576		7,123,576	
49 MOTLEY	1 483	553	7,071,431	287,465		814,662			35,450	1,137,578				1,137,578		1,137,578
49 PIERZ	1 484	1,018	13,380,861	328,826	4,440	1,572,058	120	25,257	21,106	90,107	2,041,914		2,041,914		2,041,914	
49 ROYALTON	1 485	771	7,710,064	306,544		966,454		70	15,180	31,085	989,419		989,419		989,419	
49 SWANVILLE	1 486	485	4,490,966	137,750		675,035			14,501	32,899	860,186		860,186		860,186	
49 UPSALA	1 487	517	4,230,938	263,621	2,494	676,969		70	15,180	31,085	989,419		989,419		989,419	
50 AUSTIN	1 492	6,139	91,540,193	3,118,121	35,125	7,639,185		238,398	807,551	11,830,381				11,830,381		11,830,381
50 GRAND MEADOW	1 495	478	11,249,721	278,451	23,246	507,455		16,917	25,045	30,087	881,201		881,201		881,201	
50 LYLE	1 497	335	8,146,816	169,133	12,910	359,153			16,388	8,321	565,904		565,904		565,904	
50 LE ROY-OSTRANDER	1 499	552	14,086,264	344,570	17,329	623,272		1,782	25,917	41,248	1,054,118		1,054,118		1,054,118	
50 SOUTHLAND	1 500	960	24,836,495	559,886	11,089	1,217,448		13,707	58,226	76,069	1,936,425		1,936,425		1,936,425	
51 SLAYTON	1 504	1,166	22,113,815	230,975		1,363,355		51,959	51,827	31,606	1,729,721		1,729,721		1,729,721	
51 FULDA	1 505	839	24,340,995	521,172		911,445		40,041	40,332	15,927	1,534,917		1,534,917		1,534,917	
51 CHANDLER-LAKE WILSON	1 918	391	12,636,174	274,738		468,199			20,213	29,397	792,547		792,547		792,547	
52 NICOLLET	1 507	405	17,065,686	129,719		407,357		1,574	20,952	28,830	588,433		588,433		588,433	
52 ST. PETER	1 508	2,144	33,893,485	1,144,921		2,597,816		103,068	77,911	187,866	4,111,582		4,111,582		4,111,582	

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1977

CO LOCATION	DISTRICT TYP NO.	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
		ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE			
43 BROWNTON	1 421	35,338	285,667	54,291	53,887	26,072	5,775	66,611	527,640	25,432	25,000
43 GLENCOE	1 422	87,863	1,824,310	325,052	176,806	162,653	135,850	319,453	3,031,988	159,009	125,000
43 HUTCHINSON	1 423	171,163	2,319,608	354,004	286,148	193,095	45,113	845,170	4,214,600	523,980	95,000
43 LESTER PRAIRIE	1 424	46,450	458,474	58,287	54,599	30,930	17,589	80,721	747,049	105,037	32,000
43 SILVER LAKE	1 425	40,181	444,813	61,177	70,674	33,078	24,785	100,973	775,681	25,020	35,000
43 STEWART	1 426	40,820	328,882	63,846	35,235	26,138	4,743	54,379	554,043	19,360	15,000
43 WINSTED	1 427	9,985	104,044	23,313	31,239	10,908	6,986	198,714	385,189	2,014	10,000
44 MAHNOVEN	1 432	53,837	1,003,420	139,941	160,845	78,225	32,704	179,482	1,648,454	70,224	30,000
44 WAUBUN	1 435	60,587	978,355	130,753	138,608	94,176	27,927	177,104	1,607,509	26,969	15,000
45 ALVARADO	1 436	35,769	249,298	37,088	26,102	17,941	356	69,833	436,387	97,877	5,000
45 ARGYLE	1 437	38,414	301,387	63,718	34,331	39,551	96,554	130,564	703,519	34,456	40,000
45 MIDDLE RIVER	1 440	30,603	301,628	46,430	40,620	40,417	18,324	103,388	581,410	68,111	15,000
45 NEMFOLDEN	1 441	40,465	550,993	107,278	89,230	63,122	67,360	119,364	1,037,812	59,481	70,000
45 OSLO	1 442	54,571	375,200	68,505	46,327	42,401	2,010	93,711	682,725	136,593	20,000
45 STEPHEN	1 443	39,874	499,598	98,661	50,556	49,220	18,587	77,779	834,275	45,166	40,000
45 STRANDQUIST	1 444	27,592	153,163	30,727	24,961	15,240	3,524	38,558	293,766	31,473	325,239
45 WARREN	1 446	57,554	839,604	148,267	81,879	60,586	131,535	165,060	1,484,485	187,519	120,000
45 GRYGLA-GATZKE	1 447	37,461	368,383	67,015	68,401	45,671	42,429	51,242	680,603	46,408	15,000
46 CEYLON	1 451	36,975	224,245	61,310	22,958	18,753	62,297	426,538	11,109	26,119	437,647
46 EAST CHAIN	1 453	45,386	278,747	72,008	35,261	30,485	251	47,993	510,133	24,119	534,252
46 FAIRMONT	1 454	110,661	2,175,059	551,991	257,786	205,512	205,022	605,668	4,111,699	200,802	185,000
46 SHERBURN	1 456	44,514	601,865	107,922	65,499	54,685	38,698	151,807	1,064,989	85,089	105,000
46 TRIMONT	1 457	35,557	311,713	75,455	45,767	33,038	16,558	84,984	603,071	14,895	35,000
46 TRUMAN	1 458	43,771	552,547	92,001	86,942	47,028	24,586	78,672	925,547	45,601	50,000
46 WELCOME	1 459	29,072	341,271	58,054	30,708	35,284	675	96,854	591,918	31,629	45,000
46 GRANADA-HUNTLEY	1 460	48,501	370,696	86,485	59,854	40,592	4,778	112,950	723,855	59,352	25,000
47 COSMOS	1 461	26,795	388,108	60,205	63,078	36,930	7,360	119,187	701,662	44,564	30,000
47 EDEN VALLEY-WATKINS	1 463	102,557	941,869	137,881	192,952	74,099	16,980	184,982	1,651,319	263,138	47,000
47 GROVE CITY	1 464	29,815	385,974	47,735	64,327	35,673	19,692	58,135	641,350	18,043	31,000
47 LITCHFIELD	1 465	105,478	2,030,753	370,102	305,487	168,260	89,010	442,398	3,511,488	99,552	125,000
47 DASSEL-COKATO	1 466	72,390	1,370,091	250,325	189,166	116,126	173,874	191,298	2,343,270	211,201	208,000
48 ISLE	1 473	52,514	503,002	106,535	74,674	43,971	9,863	122,796	913,355	293,790	15,000
48 PRINCETON	1 477	116,919	2,772,430	456,975	396,721	198,439	176,072	585,583	4,703,139	100,291	225,000
48 ONAMIA	1 480	80,139	1,047,857	154,355	129,495	73,369	103,485	240,986	1,829,686	75,275	70,000
48 MILACA	1 912	100,635	1,803,917	295,601	277,771	137,084	175,072	429,035	3,219,115	109,472	103,000
49 LITTLE FALLS	1 482	211,003	3,520,254	672,876	635,963	269,750	430,605	986,979	6,727,430	201,250	315,800
49 MOTLEY	1 483	41,695	520,695	97,981	76,373	54,236	77,065	107,359	975,404	59,526	54,000
49 PIERZ	1 484	81,463	878,365	101,126	234,767	77,517	75,408	231,139	1,679,785	144,920	70,000
49 ROYALTON	1 485	41,281	569,186	112,466	87,405	63,893	100,248	121,209	1,095,688	171,628	730,000
49 SWANVILLE	1 486	34,067	461,497	84,424	68,779	33,756	8,355	92,348	783,225	27,694	15,000
49 UPSALA	1 487	42,638	546,395	74,076	59,261	49,950	32,835	89,454	894,609	45,182	30,000
50 AUSTIN	1 492	403,495	6,986,908	1,218,597	507,318	422,155	299,015	997,221	10,834,709	674,330	645,000
50 GRAND MEADOW	1 495	36,014	490,275	78,993	42,377	45,731	32,807	89,527	815,724	49,102	45,300
50 LYLE	1 497	32,644	277,918	61,682	35,397	32,339	12,503	67,664	519,946	39,528	90,826
50 LE ROY-OSTRANDER	1 499	45,526	500,708	78,735	57,086	55,257	6,215	95,964	837,491	38,700	60,000
50 SOUTHLAND	1 500	56,927	1,072,940	194,461	165,490	92,547	13,955	197,530	1,793,850	110,394	45,000
51 SLAYTON	1 504	59,698	1,115,711	173,764	133,883	93,008	19,650	308,175	1,903,889	81,833	90,000
51 FULDA	1 505	69,548	829,783	139,366	119,285	72,309	40,709	117,956	1,388,956	51,102	75,000
51 CHANDLER-LAKE WILSON	1 918	39,927	399,481	79,130	64,634	43,100	6,890	50,940	683,652	26,250	20,000
52 NICOLLET	1 507	51,442	508,175	70,661	89,221	34,505	6,870	49,094	809,967	35,448	20,000
52 ST. PETER	1 508	127,554	2,303,656	352,820	228,357	138,670	125,121	404,619	3,680,798	190,716	170,000

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	ENROLL- MENT	TAXABLE VALUATION	LOCAL TAXES	REVENUE						BONDS	TOTAL RECEIPTS	
						AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE			
						COUNTY	STATE	FEDERAL						
53	ADRIAN	1 511	829	21,675,829	395,128	931,279	4,083		36,904	171,850	1,539,245		1,539,245	
53	BREWSTER	1 513	309	10,056,306	216,427	357,254	27,604		14,971	17,329	633,585	361,441	633,585	
53	ELLISWORTH	1 514	342	10,168,842	186,018	358,272	6,410		19,060	85,017	652,777		1,014,218	
53	ROUND LAKE	1 516	247	7,970,178	163,670	271,956	23,320		10,396	10,219	479,561		479,561	
53	WORTHINGTON	1 518	3,083	62,175,438	1,536,379	3,441,548	320,542		132,074	184,407	5,614,950		5,614,950	
54	ADA	1 521	667	19,979,962	439,106	580,379	10,318		37,446	77,392	1,151,802	1,556,557	2,708,359	
54	BORUP	1 522	187	8,071,737	220,465	144,652			8,494	12,780	386,391		386,391	
54	GARY	1 523	293	5,100,499	138,566	389,820	1,716		10,580	34,343	575,025	800,000	1,375,025	
54	HALSTAD	1 524	295	8,655,306	199,007	396,412	27,976		22,631	16,009	662,035		662,035	
54	HENDRUM-PERLEY	1 525	213	8,383,839	235,518	148,470	39,933		11,253	10,770	445,944		445,944	
54	TWIN VALLEY	1 526	430	6,285,672	172,345	489,674	2,742		17,266	37,180	719,207		719,207	
55	CHATFIELD	1 227	1,128	18,084,093	611,285	288	1,399,929		31,032	39,266	40,716		2,122,515	
55	BYRON	1 531	1,309	15,627,524	412,378	1,479,967	871	13,268	67,959	63,491	2,037,934		2,037,934	
55	DOVER-EYOTA	1 533	861	16,036,293	333,141	355	937,871			38,391	39,399	1,349,157		1,349,157
55	STEWARTVILLE	1 534	1,942	26,419,676	664,938	2,354,497	24,940		98,776	142,245	3,285,396		3,285,396	
55	ROCHESTER	1 535	15,379	345,298,942	12,302,721	14,794,370	164,773		615,429	950,850	28,828,143		28,828,143	
56	BATTLE LAKE	1 542	752	17,484,845	202,852	946	812,709		9,639	27,622	15,037		1,068,805	
56	DEER CREEK	1 543	277	2,218,854	46,353	640	350,316		3,885	7,292	15,659		424,144	
56	FERGUS FALLS	1 544	3,837	65,885,569	1,782,164	4,467,788	172,534		144,729	41,888	6,979,103		6,979,103	
56	HENNING	1 545	616	7,978,733	172,140	831,364	12,405		16,169	46,304	1,078,382		1,078,382	
56	PARKERS PRAIRIE	1 547	766	8,499,051	234,053	1,091,432	1,541		25,459	19,333	1,371,817		1,371,817	
56	PELICAN RAPIDS	1 548	1,255	25,420,383	676,840	60	1,470,065		40,610	166,664	2,355,917		2,355,917	
56	PERHAM	1 549	1,368	27,379,181	557,622	1,714,879	27,372		39,162	44,320	2,383,356		2,383,356	
56	UNDERWOOD	1 550	486	5,488,222	142,653	656,753	894		19,804	55,961	876,065		876,065	
56	NEW YORK MILLS	1 553	835	8,097,847	222,279	6,101	1,074,530		3,972	23,542	29,931	1,360,354	1,360,354	
57	GOODRIDGE	1 561	287	3,317,817	107,198	13,882	516,954	1,115	11,293	6,361	12,528	669,330	669,330	
57	THIEF RIVER FALLS	1 564	3,092	42,145,330	1,297,261	15,920	3,421,407		26,435	171,802	202,340	5,135,163	5,135,163	
58	ASKOV	1 566	472	3,061,883	147,481	7,459	691,683	3,797		15,652	24,919	890,790		890,790
58	FINLAYSON	1 570	260	3,350,924	97,030	15,666	317,602		4,299	10,958	10,163	455,717	455,717	
58	HINCKLEY	1 573	946	9,559,866	346,753	7,284	1,293,351	17,875	3,738	32,049	62,730	1,763,780	1,763,780	
58	SANDSTONE	1 576	675	7,126,687	202,742	11,155	1,200,488	50,145	181,244	23,463	25,256	1,694,493	1,694,493	
58	WILLOW RIVER	1 577	533	5,664,211	187,054	4,363	726,624		9,939	15,945	29,118	973,043	973,043	
58	PINE CITY	1 578	1,570	21,594,747	479,450	10,176	1,810,699		55,921	52,070	153,192	2,561,508	2,561,508	
59	EDGERTON	1 581	299	13,495,065	316,471		432,502		5,484	14,025	43,419	811,901	811,901	
59	JASPER	1 582	450	10,888,120	239,215		374,037		75,848	23,841	20,537	733,478	733,478	
59	PIPESTONE	1 583	1,723	29,256,662	384,054		1,962,866		23,850	70,371	125,091	2,566,232	2,566,232	
59	RUTHTON	1 584	327	6,665,961	165,827		398,097		423	15,947	33,300	613,594	613,594	
60	CLIMAX	1 592	258	11,450,219	238,931		194,579		33,218	13,313	30,799	510,840	510,840	
60	CROOKSTON	1 593	2,267	49,241,612	1,602,637		2,567,833		21,674	118,397	425,027	4,735,567	4,735,567	
60	EAST GRAND FORKS	1 595	2,249	42,199,680	1,121,641	15,434	2,382,464	17,235	308,559	87,949	228,196	4,161,478	4,161,478	
60	ERSKINE	1 597	276	3,334,321	128,730		368,159		50	9,773	10,922	517,634	517,634	
60	FERTILE-BELTRAMI	1 599	759	12,246,602	270,414		975,276		24,015	29,991	24,517	1,324,213	1,324,213	
60	FISHER	1 600	343	15,852,001	248,370		268,216		893	13,391	19,669	550,539	550,539	
60	FOSSTON	1 601	1,044	11,923,796	341,752	442	1,363,614	13,446	360	34,859	47,602	1,802,075	1,802,075	
60	MC INTOSH	1 603	430	6,532,153	169,303	3,119	531,675		2,098	17,729	39,942	763,866	763,866	
60	MENTOR	1 604	239	4,596,017	131,858		286,449		1,612	5,194	26,351	451,463	451,463	
61	CYRUS	1 611	236	4,581,206	156,778	2,750	257,566		38	9,953	9,729	436,814	436,814	
61	GLENWOOD	1 612	1,340	17,882,722	454,328	14,766	1,650,731		1,093	40,934	89,934	2,251,784	2,251,784	
61	STARBUCK	1 614	515	8,839,280	278,765	7,903	592,343			19,955	45,048	944,014	944,014	
61	VILLARD	1 615	273	3,454,168	80,712	7,391	358,348		321	25,730	472,501	472,501	472,501	
62	MOUNDS VIEW	1 621	14,401	255,804,669	10,373,053	17,244	14,911,563	19,599	85,588	675,540	801,286	26,883,873	26,883,873	

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS.
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	C U R R E N T E X P E N S E							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS	
			ADMINI- STRACTION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
53	ADRIAN	1 511	49,481	789,816	126,716	113,434	73,113	2,985	227,054	1,382,599	53,871	25,000	1,461,470
53	BREWSTER	1 513	32,777	267,756	50,539	34,961	27,644	8,410	102,465	524,552	80,927	15,000	620,479
53	ELLSWORTH	1 514	31,161	306,309	52,779	60,138	35,698	1,316	57,506	544,908	196,290	15,000	756,198
53	ROUND LAKE	1 516	38,639	229,111	56,781	28,941	20,702	5,603	58,174	437,951	26,229	15,000	479,180
53	WORTHINGTON	1 518	190,760	3,454,840	437,973	225,979	231,927	37,188	588,688	5,167,355	134,059	112,000	5,413,616
54	ADA	1 521	47,562	681,498	97,542	50,687	50,098	4,205	120,141	1,051,733	258,970	40,000	1,350,703
54	BORUP	1 522	34,108	187,808	41,201	25,393	18,332	7,550	38,886	353,278	26,085	10,000	389,363
54	GARY	1 523	43,663	257,461	42,970	47,560	27,863	2,705	47,083	469,305	649,464	11,000	1,129,769
54	HALSTAD	1 524	41,046	257,413	40,112	14,246	27,188	15,055	135,240	530,299	36,492	15,000	581,791
54	HENDRUM-PERLEY	1 525	36,166	196,602	40,746	26,531	18,773	15,960	31,796	366,574	37,103	10,000	413,677
54	TWIN VALLEY	1 526	40,202	435,793	63,121	59,278	37,047	3,918	48,241	687,600	22,760	15,000	725,360
55	CHATFIELD	1 227	45,759	1,008,013	132,921	144,458	66,728	19,030	224,252	1,641,159	35,170	105,000	1,781,330
55	BYRON	1 531	51,868	986,625	180,201	111,251	116,300	56,868	167,483	1,670,596	86,275	70,000	1,826,871
55	DOVER-EVDA	1 533	47,509	730,853	113,516	70,926	67,399	19,260	115,343	1,164,806	44,639	35,000	1,244,445
55	STEWARTVILLE	1 534	85,614	1,666,957	213,659	161,141	153,795	82,369	289,131	2,652,666	311,866	120,000	3,084,532
55	ROCHESTER	1 535	628,740	18,672,323	2,642,400	1,237,182	889,057	426,143	1,880,036	26,375,881	1,349,066	1,686,000	29,410,947
56	BATTLE LAKE	1 542	41,491	652,725	100,671	83,249	43,802	27,610	76,000	1,025,547	41,306	48,000	1,114,856
56	DEER CREEK	1 543	34,534	211,755	29,733	21,086	17,755	3,037	47,494	365,394	37,293	6,000	408,688
56	FERGUS FALLS	1 544	144,277	4,007,060	663,023	371,935	204,976	155,107	933,991	6,480,349	209,735	215,000	6,905,084
56	HENNING	1 545	44,882	542,511	79,761	60,997	36,174	9,152	144,709	918,186	42,173	20,000	980,359
56	PARKERS PRAIRIE	1 547	58,363	794,386	116,458	104,099	61,017	44,823	90,908	1,270,054	62,263	41,229	1,373,545
56	PELICAN RAPIDS	1 548	70,278	1,076,170	199,334	197,989	90,271	72,983	265,569	1,972,594	81,757	105,000	2,159,351
56	PERHAM	1 549	59,687	1,324,898	171,180	242,173	120,656	19,440	264,235	2,202,269	92,244	50,184	2,344,697
56	UNDERWOOD	1 550	42,502	414,900	75,041	58,835	54,874	40,425	91,646	778,223	606,807	13,000	1,398,030
56	NEW YORK MILLS	1 553	64,325	702,746	163,178	82,317	60,737	36,840	168,358	1,278,501	47,596	55,000	1,381,097
57	GOODRIDGE	1 561	38,803	310,610	52,928	59,442	40,128	5,061	83,330	590,303	17,742	15,000	623,044
57	THIEF RIVER FALLS	1 564	180,789	2,802,820	684,127	255,269	255,246	51,097	722,719	4,952,067	322,553	130,000	5,404,619
58	ASKOV	1 566	40,374	412,655	106,413	54,115	39,342	31,190	82,480	766,568	29,116	25,000	820,684
58	FINLAYSON	1 570	38,641	211,001	32,855	33,816	23,593	61,760	401,665	27,646	126,557	75,000	1,567,443
58	HINCKLEY	1 573	50,419	743,724	108,790	98,397	70,785	63,978	229,795	1,365,886	41,576	17,000	1,684,750
58	SANDSTONE	1 576	59,829	802,421	106,355	125,040	56,202	5,049	471,277	1,626,174	41,576	17,000	1,684,750
58	WILLOW RIVER	1 577	46,435	425,930	93,853	85,303	48,656	5,925	123,451	829,553	37,932	25,000	892,685
58	PINE CITY	1 578	94,107	1,379,653	138,897	185,338	92,943	11,880	323,742	2,226,560	83,368	40,000	2,349,928
59	EDGERTON	1 581	52,891	392,561	75,969	91,056	28,667	34,821	144,050	820,015	63,369	35,000	918,384
59	JASPER	1 582	39,218	385,095	56,096	57,093	44,570	11,843	92,489	686,404	13,246	30,000	729,650
59	PIPESTONE	1 583	73,086	1,803,928	293,009	162,143	121,752	25,438	386,995	2,866,351	65,356	120,000	3,051,707
59	RUTHTON	1 584	31,473	320,945	49,620	34,654	41,770	6,291	88,174	572,927	16,008	20,000	608,935
60	CLINAX	1 592	48,662	295,586	70,227	49,610	29,843	3,106	48,902	545,936	23,921	15,000	584,857
60	CROOKSTON	1 593	142,306	2,397,840	474,040	134,410	222,012	252,488	650,642	4,273,738	370,920	210,000	4,854,657
60	EAST GRAND FORKS	1 595	135,679	2,122,791	354,348	122,213	169,820	194,622	572,192	3,671,665	760,162	295,000	4,726,827
60	ERSKINE	1 597	43,846	290,023	63,339	26,391	21,837	2,579	44,821	492,836	1,582	10,694	505,112
60	FERTILE-BELTRAMI	1 599	51,192	661,835	110,267	109,647	60,576	36,462	167,490	1,197,469	73,122	40,000	1,310,591
60	FISHER	1 600	34,781	300,041	58,905	35,073	28,288	5,730	43,181	505,999	47,887	10,000	563,886
60	FOSTON	1 601	51,844	1,110,450	174,969	137,382	73,715	14,577	216,107	1,779,044	122,551	28,413	1,930,008
60	MC INTOSH	1 603	41,585	389,093	67,018	34,348	39,684	2,260	78,872	652,860	36,728	17,000	706,588
60	MENTOR	1 604	30,472	241,579	36,465	28,357	23,040	39	71,554	431,505	35,777	467,281	
61	CYRUS	1 611	33,617	205,264	39,237	20,299	26,233	1,450	50,897	376,997	9,579	15,000	401,575
61	GLENWOOD	1 612	68,431	1,248,131	192,795	163,623	76,749	12,215	274,155	2,036,099	47,596	35,000	2,118,695
61	STARBUCK	1 614	44,971	533,845	95,484	95,054	38,654	18,883	87,321	874,211	39,860	35,000	949,071
61	VILLARD	1 615	33,261	248,852	44,679	27,078	28,509	930	41,557	424,866	47,843	10,000	482,709
62	MOUNDS VIEW	1 621	588,238	14,962,165	2,301,614	1,161,184	938,658			2,699,768	888,832	1,972,846	25,513,305

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	ENROLL MENT	TAXABLE VALUATION	REVENUE									BONDS	TOTAL RECEIPTS		
					AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE						
					LOCAL TAXES	COUNTY	STATE										
62	NO. ST. PAUL-MAPLEWOOD	1 622	11,066	219,905,629	8,813,893	41,869	10,922,509	18,542	576,969	919,429	21,293,211			21,293,211			
62	ROSEVILLE	1 623	11,087	260,556,274	10,778,736	10,180,950	80,915	309-	546,338	977,889	22,564,519			22,564,519			
62	WHITE BEAR LAKE	1 624	9,817	123,237,589	5,120,952	30,774	11,534,844	48,902	406,686	546,426	17,688,585			17,688,585			
62	ST. PAUL	1 625	38,381	1,078,777,172	44,266,388		44,654,813	2,683,840	564,459	1,319,907	6,865,893	100,359,301	8,385,006	108,744,307			
63	OKLEE	1 627	447	7,908,812	183,394		497,706		6,010	10,437	27,200	724,747	551,652	1,276,399			
63	PLUMMER	1 628	363	4,545,095	165,507		384,013		8,466	8,573	18,102	584,659		584,659			
63	RED LAKE FALLS	1 630	724	7,935,738	270,462		980,489		13,225	29,940	39,736	1,333,852		1,333,852			
64	BELVIEU	1 631	265	7,812,292	294,422		298,886		1,121	11,312	8,337	614,078		614,078			
64	LAMBERTON	1 633	485	12,325,909	331,666		452,800		7,861	21,409	11,728	825,464		825,464			
64	MILROY	1 635	266	8,792,621	87,486		291,515		10,125	18,870	10,809	418,806		418,806			
64	MORGAN	1 636	390	17,251,243	153,735		390,070		549	20,561	30,195	595,109		595,109			
64	REDWOOD FALLS	1 637	1,633	28,387,161	712,105		1,792,456		14,503	59,721	111,686	2,690,471		2,690,471			
64	SANBORN	1 638	346	9,875,802	241,408	1,236	346,695			17,960	17,232	624,531		624,531			
64	WABASSO	1 640	854	25,679,023	473,268		1,011,594		14,824	32,593	28,749	1,561,028		1,561,028			
64	WALNUT GROVE	1 641	399	14,296,157	263,450		389,050		22,715	21,789	14,109	711,113		711,113			
65	BIRD ISLAND	1 646	618	18,564,191	555,502		776,734		44,545	19,830	39,327	1,435,938		1,435,938			
65	BUFFALO LAKE	1 647	375	12,439,956	244,900		402,254			20,701	11,843	679,698		679,698			
65	DANUBE	1 648	445	12,484,504	498,984		493,644		5,077	19,955	116,220	1,133,880		1,133,880			
65	FAIRFAX	1 649	426	16,470,475	437,652	3,400	459,875		4,124	20,150	367,652	1,292,853		1,292,853			
65	FRANKLIN	1 650	240	8,011,529	211,589		800	178,900		11,965	13,063	3,842	420,159		420,159		
65	HECTOR	1 651	620	17,418,913	385,347		588,180			16,000	23,481	53,132	1,066,141		1,066,141		
65	MORTON	1 652	301	6,877,452	164,854		367,311	14,307	4,801	12,651	23,398	587,322		587,322			
65	OLIVIA	1 653	856	19,839,586	530,352		895,448		19,148	38,408	79,010	1,562,366		1,562,366			
65	RENVILLE	1 654	535	17,959,020	447,146		522,841		10,600	24,308	87,031	1,094,786		1,094,786			
65	SACRED HEART	1 655	339	10,536,757	281,578		336,699		24,457	15,292	60,842	718,868		718,868			
66	FARIBAULT	1 656	4,895	77,571,103	2,221,870	14,905	5,711,462	1,500	425,213	15	342,341	8,717,305		8,717,305			
66	MORRISTOWN	1 657	362	5,930,779	144,541		418,557		2,052	12,217	15,131	618,065		618,065			
66	NORTHFIELD	1 659	3,192	57,747,633	1,920,200		3,634,435		1,717	133,365	17,728	5,862,446		5,862,446			
67	MAGNUA	1 669	169	7,668,597	164,560		154,206		1,111	10,362	27,798	358,037		358,037			
67	LUVERNE	1 670	1,612	33,278,201	758,241		1,687,804		16,307	84,190	103,679	2,650,221		2,650,221			
67	HILLS-BEAVER CREEK	1 671	521	13,686,654	295,824		594,642			27,379	20,638	938,482		938,482			
68	BADGER	1 676	278	3,343,632	98,465	5,111	393,583	10,784		10,136	8,903	526,983		526,983			
68	GREENBUSH	1 678	629	6,891,706	196,305	9,598	808,307	3,418	11,459	16,300	30,242	1,075,629		1,075,629			
68	ROSEAU	1 682	1,470	17,578,276	663,069	5,314	1,868,793		100,386	60,119	14,7630	2,845,311		2,845,311			
68	WARROAD	1 690	782	7,249,286	249,352	3,782	1,026,109		46,934	27,189	41,874	1,395,241		1,395,241			
69	AURORA-HOYT LAKES	1 691	2,283	20,505,841	368,683	2,229	3,376,879	3,803	5,920	86,418	79,223	3,923,155		3,923,155			
69	BABBITT	1 692	1,559	7,426,396	221,828	3,957	2,390,201			48,717	60,642	2,727,970		2,727,970			
69	BIWABIK	1 693	806	10,343,616	280,315	352	1,118,552		43,607	19,328	32,561	1,494,716		1,494,716			
69	BURL	1 694	498	4,326,058	202,752	974	1,052,601			14,178	6,7,124	1,337,629		1,337,629			
69	CHISHOLM	1 695	1,434	16,216,950	697,731	405	1,716,829	4,494	79,136	49,069	65,196	2,519,474		2,519,474			
69	ELY	1 696	1,496	13,874,645	401,803	2,331	1,815,177	17,554	195,341	39,919	71,686	2,731,474		2,731,474			
69	EVELETH	1 697	1,664	16,860,419	318,844	8,061	2,253,785		39,179	49,136	20,879	2,519,474		2,519,474			
69	FLOODWOOD	1 698	516	9,472,425	392,828	149	1,264,454		552,014	16,618	17,544	48,717	1,027,721		1,027,721		
69	GILBERT	1 699	790	6,907,441	638,469			600		22,656	17,544	2,017,254		2,017,254			
69	HERMAN TOWN	1 700	1,908	17,923,821	694,863	19,061	2,184,097	87,854			92,450	53,127	3,131,452		3,131,452		
69	HIBBING	1 701	4,800	55,675,317	1,615,329		6,795,217		137,975		317,064	8,865,585		8,865,585			
69	MOUNTAIN IRON	1 703	841	8,454,755	284,311		1,613,500		64,069	24,590	55,573	2,042,042		2,042,042			
69	PROCTOR	1 704	2,772	22,546,269	568,295		3,747,344	41,926	52,829	126,411	66,543	4,601,348		4,601,348			
69	VIRGINIA	1 706	2,678	42,914,707	1,386,667	5,171	3,308,229		203,147	85,432	237,055	5,225,700		5,225,700			
69	NETT LAKE	1 707	76	11,205	7,869	7,509	371,237	185,734	251	619	14,733	587,953		587,953			
69	TOWER-SOU DAN	1 708	617	15,053,257	450,089	5,229	716,634	28,819		19,175	17,902	1,237,847		1,237,847			

TABLE 27 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF EXPENDITURES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	C U R R E N T E X P E N S E								CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE	TOTAL CURRENT EXPENSE			
62	NO. ST. PAUL-MAPLEWOOD	1 622	322,453	11,300,683	1,913,105	888,083	874,197	830,726	2,464,672	18,593,919	1,012,416	970,680	20,577,015
62	ROSEVILLE	1 623	461,686	13,230,523	2,086,253	886,108	799,166	883,009	1,839,653	20,186,398	569,959	915,000	21,671,357
62	WHITE BEAR LAKE	1 624	388,126	10,201,354	1,622,238	598,660	660,791	522,858	2,207,395	16,201,413	864,567	805,000	17,870,980
62	ST. PAUL	1 625	2,582,154	49,833,395	9,021,194	3,561,751	3,626,937	5,952,405	12,948,814	87,526,650	8,695,120	3,858,911	100,080,680
63	OKLEE	1 627	47,395	423,949	70,524	53,318	37,040	6,197	91,814	720,237	191,702	17,000	938,939
63	PLUMMER	1 628	38,115	310,038	53,362	35,567	30,953	9,537	65,764	543,386	25,032	10,000	578,418
63	RED LAKE FALLS	1 630	56,427	661,264	118,286	91,995	61,771	30,670	205,033	1,205,446	63,713	35,000	1,304,159
64	BELVIEU	1 631	32,497	258,688	41,705	29,367	18,565	4,230	52,171	437,223	32,146	19,000	488,369
64	LAMBERTON	1 633	39,364	446,242	61,180	40,177	38,952	33,440	45,081	704,436	24,922	25,000	754,358
64	MILROY	1 635	32,955	229,461	61,259	34,355	26,855	14,531	62,178	461,593	39,610	25,000	526,203
64	MORGAN	1 636	42,965	386,612	69,486	62,187	31,096	19,316	85,757	697,419	45,604	30,000	773,023
64	REDWOOD FALLS	1 637	90,729	1,496,254	183,559	109,206	99,318	28,063	315,392	2,322,500	97,138	105,000	2,524,637
64	SANBORN	1 638	38,118	295,632	46,710	35,770	34,869	1,764	31,025	493,888	70,780	39,000	593,668
64	HABASSO	1 640	51,070	1,018,404	111,922	116,291	66,148	24,102	139,482	1,527,419	71,001	41,500	1,639,920
64	WALNUT GROVE	1 641	38,347	367,802	49,694	45,674	36,871	7,895	95,316	641,599	67,969	20,000	729,568
65	BIRD ISLAND	1 646	56,465	731,198	124,006	115,170	49,862	28,427	131,143	1,236,271	26,984	50,890	1,314,145
65	BUFFALO LAKE	1 647	46,112	367,834	61,524	50,044	32,959	4,908	59,872	623,252	39,251	38,000	700,504
65	DANUBE	1 648	40,473	536,348	65,708	52,991	45,666	151,732	892,918	96,951	98,869		
65	FAIRFAX	1 649	41,405	374,181	68,980	78,235	28,923	121,695	200,623	914,042	531,634	50,000	1,495,677
65	FRANKLIN	1 650	30,786	279,141	42,719	20,961	19,810	4,585	36,853	434,855	5,661	25,000	465,517
65	HECTOR	1 651	40,881	540,676	94,635	52,338	41,575	37,420	149,007	956,333	77,981	55,000	1,089,314
65	MORTON	1 652	43,102	283,353	54,720	27,906	33,348	245	88,299	530,973	37,737		568,710
65	OLEVIA	1 653	66,443	764,661	138,568	86,577	58,093	47,055	226,321	1,385,718	98,491	95,000	1,579,209
65	RENVILLE	1 654	37,288	588,293	88,690	56,517	47,047	13,383	113,586	946,802	227,177	25,000	1,196,978
65	SACRED HEART	1 655	37,398	349,593	63,363	37,327	30,830	17,630	79,480	615,622	30,601	30,000	676,223
66	FARIBAULT	1 656	178,399	5,697,730	761,383	394,861	122,292	95,298	807,264	8,057,227	325,049	255,000	8,637,276
66	MORRISTOWN	1 657	40,702	336,020	56,151	31,420	26,376	6,810	53,897	551,375	16,314	15,000	582,689
66	NORTHFIELD	1 659	154,865	3,312,100	521,134	352,519	196,181	189,998	537,625	5,264,423	847,054	225,000	6,336,477
67	MAGNOLIA	1 669	29,452	203,590	39,528	29,742	24,544	1,708	29,811	358,375	16,500	5,000	379,875
67	LUVERNE	1 670	71,782	1,381,336	225,748	121,389	125,643	38,840	284,946	2,249,683	133,755	85,000	2,468,438
67	HILLS-BEAVER CREEK	1 671	52,320	568,935	100,600	59,544	43,016	3,508	97,469	905,391	95,441	10,000	1,010,832
68	BADGER	1 676	38,165	233,755	52,924	41,085	24,131	2,091	84,769	476,921	18,607	10,000	505,528
68	GREENBUSH	1 678	47,918	570,231	91,357	78,701	47,071	15,482	149,620	1,000,380	100,041	25,000	1,125,421
68	ROSEAU	1 682	95,507	1,443,271	206,883	196,795	110,818	412,457	466,571	163,317	107,520	2,736,568	
68	WARDAID	1 690	62,226	759,550	120,932	72,762	53,211	22,327	129,448	1,220,456	75,845	45,000	1,341,301
69	AURORA-HOYT LAKES	1 691	131,006	2,593,421	615,589	202,313	157,573	593,108	4,293,010	277,873	4,570,083		
69	BABBITT	1 692	96,935	1,722,006	430,138	209,006	125,218	49,500	421,606	3,054,409	6,783	150,000	3,211,191
69	BINABIK	1 693	76,822	898,625	173,419	78,743	42,714	174,542	1,444,864	209,974		1,654,839	
69	BURL	1 694	56,324	570,564	139,239	61,198	37,432	135,586	1,000,341	111,900		1,112,241	
69	CHISHOLM	1 695	102,590	1,522,167	419,030	85,856	30,466	15,031	402,310	2,571,450	213,009	20,000	2,810,459
69	ELY	1 696	103,771	1,383,105	301,891	60,475	88,512		352,990	2,290,745	40,201		2,330,946
69	EVELETH	1 697	88,792	1,502,027	313,647	165,505	60,132		421,538	2,551,641	160,913		2,712,554
69	FLOODWOOD	1 698	57,305	435,811	83,153	62,302	42,633	59,524	108,929	849,657	104,408	35,000	989,065
69	GILBERT	1 699	77,181	803,565	191,003	91,971	48,261	4,040	268,457	1,484,476	55,530	3,000	1,543,006
69	HERNANTOWN	1 700	129,830	1,754,354	292,476	293,089	168,165	26,290	367,503	3,011,707	98,471	75,000	3,185,178
69	HIBBING	1 701	205,226	4,994,885	1,210,797	501,119	170,680		923,330	8,006,037	352,423		8,358,460
69	MOUNTAIN IRON	1 703	77,240	1,237,666	246,779	125,020	48,103		282,855	2,017,662	254,268		2,271,930
69	PROCTOR	1 704	203,039	2,719,992	501,840	372,171	186,144	12,150	513,321	4,568,658	445,942	5,000	5,019,600
69	VIRGINIA	1 706	169,877	3,027,312	690,869	186,702	142,520	21,375	662,681	4,901,335	133,370	125,000	5,159,705
69	NETT LAKE	1 707	93,538	200,095	31,458	15,670	22,058		195,982	558,801	6,648		565,449
69	TOWER-SOU DAN	1 708	49,421	585,065	144,883	113,973	55,552		126,869	1,075,764	29,834		1,105,597

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT	ENROLL- MENT	TAXABLE VALUATION	REVENUE							BONDS	TOTAL RECEIPTS		
					AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE				
					LOCAL TAXES	COUNTY	STATE								
69	DULUTH	1 709	19,217	277,232,737	10,936,308	24,189,038	837,035	284,897	754,712	505,158	37,507,147		37,507,147		
69	ST. LOUIS COUNTY	1 710	3,240	35,773,094	1,148,277	4,451,944	37,266	191,495	95,474	148,786	6,082,119		6,082,119		
70	BELLE PLAINE	1 716	1,060	20,451,430	564,609	1,167,426		103	42,241	34,685	1,809,064		1,809,064		
70	JORDAN	1 717	1,301	18,141,042	472,188	1,1549,695		8,559	63,598	45,726	2,139,766		2,139,766		
70	PRIOR LAKE	1 719	2,813	40,236,302	1,398,718	3,293,731		5,262	146,527	117,938	4,962,176		4,962,176		
70	SHAKOPEE	1 720	2,777	48,822,557	2,047,428	3,056,858	3,121		119,476	130,078	5,357,510		5,357,510		
71	NEW PRAGUE	1 721	2,202	37,531,532	1,219,633	2,394,048		2,675	89,270	118,060	3,823,686		3,823,686		
71	BECKER	1 726	733	31,255,264	441,757	699,151		6,658	23,318	55,963	1,226,847	6,500,491	7,727,338		
71	BIG LAKE	1 727	877	9,067,807	355,298	1,052,030		3,377	33,036	26,433	1,489,848		1,489,848		
71	ELK RIVER	1 728	4,602	48,516,907	1,945,737	5,636,945		24,503	241,109	487,401	8,344,021	4,751,881	13,095,902		
72	ARLINGTON	1 731	970	19,126,992	433,623	1,064,029			35,639	35,708	1,569,000		1,569,000		
72	GAYLORD	1 732	785	19,977,015	459,535	823,927		5,998	36,182	37,370	1,363,011		1,363,011		
72	GIBSON	1 733	373	13,791,828	272,252	398,799		2,904	19,572	14,521	708,048		708,048		
72	HENDERSON	1 734	439	5,462,540	154,324	506,709			14,303	7,371	682,707		682,707		
72	WINTHROP	1 735	637	17,279,687	459,119	688,653		49,625	32,548	2,486	1,232,431		1,232,431		
73	BELGRADE	1 736	756	8,729,073	289,438	1,003,666		10,380	29,751	55,242	1,388,477		1,388,477		
73	BROOTEN	1 737	569	7,715,560	254,097	795,557			21,965	37,491	1,109,110		1,109,110		
73	HOLDINGFORD	1 738	1,205	8,357,926	277,372	1,717,809			31,631	36,193	2,063,006		2,063,006		
73	KIMBALL	1 739	959	11,015,520	357,907	2,209	1,233,635		32,947	28,532	1,655,229		1,655,229		
73	MELROSE	1 740	2,041	25,701,995	680,721	2,509,089	205		47,773	70,581	3,308,368		3,308,368		
73	PAYNESVILLE	1 741	1,574	20,460,371	491,611	6,664	1,936,691		69,423	85,739	2,590,127		2,590,127		
73	ST. CLOUD	1 742	11,935	175,555,314	6,481,532	14,110,544	152,333	216,728	600,823	857,167	22,419,126		22,419,126		
73	SAUK CENTRE	1 743	1,596	20,649,867	757,711	14,264	2,056,155	69,774	53,081	113,478	3,064,462		3,064,462		
73	ALBANY	1 745	1,725	17,209,196	657,011	2,410,391		1,385	69,107	154,830	3,292,724		3,292,724		
73	SARTELL	1 748	1,220	13,829,642	573,193	15,197	1,689,113	4,507	10,404	42,740	80,583	2,415,736		2,415,736	
73	COLD SPRING-RICHMOND	1 750	2,332	25,616,829	822,634	3,038,057	300	108	108,889	233,490	4,221,159		4,221,159		
74	BLOOMING PRAIRIE	1 756	1,157	26,850,514	532,179	1,357,698		4,061	74,105	47,085	2,015,128		2,015,128		
74	OMATONNA	1 761	4,872	91,581,592	2,668,854	5,381,116		28,471	223,500	285,438	8,587,379		8,587,379		
74	ELLENDALE-GENEVA	1 762	612	15,942,128	305,807	617,349			30,681	17,303	971,140		971,140		
74	MEDFORD	1 763	615	11,739,864	211,539	688,618			34,340	25,965	960,461		960,461		
75	HANCOCK	1 768	369	6,369,863	197,828	2,194	410,477	1,462	14,725	13,607	640,294		640,294		
75	MORRIS	1 769	1,497	27,949,043	743,993	1,741	1,780,390	67,847	65,997	77,499	2,737,468		2,737,468		
75	CHOKIO-ALBERTA	1 771	519	15,007,398	299,011	612,962	90		26,051	56,604	994,718		994,718		
76	BENSON	1 777	1,693	28,099,232	984,147	2,036,316		34,489	63,022	98,066	3,216,040		3,216,040		
76	MURDOCK	1 782	304	5,486,182	146,878	394,246			12,915	12,073	566,113		566,113		
76	KERKHOVEN	1 783	583	10,404,535	247,489	702,557			21,221	49,417	1,020,796		1,020,796		
76	APPLETON	1 784	928	17,736,486	502,134	1,430	1,042,641	6,010	35,720	103,423	1,691,358		1,691,358		
77	BERTHA-HEWITT	1 786	653	5,701,605	116,732	921,818			3,547	21,602	12,978	1,076,677		1,076,677	
77	BROWERVILLE	1 787	510	5,400,104	268,036	20,867	762,241		3,823	14,275	65,566	1,134,809	1,690,000	2,824,809	
77	CLARISSA	1 789	441	3,455,742	78,793	617,917		2,107	10,193	9,124	718,134		718,134		
77	EAGLE BEND	1 790	400	3,619,937	77,658	2,714	612,341	3,526	12,699	33,026	741,965		741,965		
77	GREY EAGLE	1 791	430	4,113,920	118,440	5,046	534,127		10,109	14,414	682,136		682,136		
77	LONG PRAIRIE	1 792	1,360	14,336,115	386,750	1,028,415		13,673	41,055	59,365	2,329,258		2,329,258		
77	STAPLES	1 793	1,638	14,275,725	439,311	2,642,266	46,967	98,820	69,154	128,276	3,424,794		3,424,794		
78	BROWNS VALLEY	1 801	407	2,916,331	84,391	295,529	6,380	198,428	7,097	112,152	703,977		703,977		
78	WHEATON	1 803	845	16,555,639	496,117	15,912	952,983	3,933	43,695	41,063	1,553,703		1,553,703		
79	ELGIN-MILLVILLE	1 806	627	9,829,772	288,880	776,397			27,316	28,132	1,120,725		1,120,725		
79	MAZEPPA	1 809	450	6,203,099	136,769	607,529			24,566	55,926	824,790	982,807	1,807,596		
79	PLAINVIEW	1 810	1,150	19,206,176	521,978	1,365,519		5,697	40,638	199,860	2,133,892		2,133,892		
79	WABASHA	1 811	1,013	13,935,593	460,382	1,245,951		8,441	34,943	94,060	1,843,778		1,843,778		
79	LAKE CITY	1 813	1,628	28,055,384	798,175	1,789,987			80,948	84,739	2,753,848		2,753,848		

TABLE 27 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF EXPENDITURES
 Year Ended June 30, 1977

CO LOCATION	DISTRICT TYP NO.	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS
		ADMINISTRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS-POR-TATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE			
69 DULUTH	1 709	927,287	22,138,962	4,820,805	1,654,900	1,338,383	336,108	3,464,922	34,681,368	1,802,727	510,000
69 ST. LOUIS COUNTY	1 710	266,061	3,460,332	657,128	534,497	271,780	917,213	6,107,010	22,846	99,029	36,994,095
70 BELLE PLAINE	1 716	54,343	965,179	126,550	127,925	63,111	48,023	144,293	1,529,424	45,761	6,329,856
70 JORDAN	1 717	83,439	1,173,025	199,364	187,675	103,311	165,850	182,700	2,095,364	256,103	1,674,213
70 PRIOR LAKE	1 719	156,248	2,309,194	400,870	358,163	209,328	207,177	437,759	4,078,739	125,000	2,476,467
70 SHAKOPEE	1 720	157,226	2,651,923	443,778	274,395	189,098	487,915	544,313	4,742,649	252,802	170,000
70 NEW PRAGUE	1 721	89,651	1,909,244	319,540	214,552	160,665	286,463	353,790	3,333,904	1,744,999	4,501,541
71 BECKER	1 726	37,275	649,583	143,594	82,987	67,869	52,283	89,351	1,122,940	5,914,976	250,000
71 BIG LAKE	1 727	44,671	720,952	193,153	98,483	68,420	88,035	131,986	1,305,700	78,720	5,251,453
71 ELK RIVER	1 728	224,925	4,284,692	704,215	609,131	312,297	698,993	6,834,253	5,836,723	30,000	7,067,916
72 ARLINGTON	1 731	58,863	832,522	138,178	97,596	59,516	30,049	172,755	1,389,478	74,046	80,000
72 GAYLORD	1 732	59,124	702,579	101,929	73,445	61,058	3,981	207,962	1,210,078	171,645	1,406,724
72 GIBBON	1 733	27,594	362,689	62,763	46,717	29,441	808	96,441	626,454	35,156	676,610
72 HENDERSON	1 734	34,324	355,138	75,860	35,673	32,836	28,098	58,650	620,580	43,289	25,000
72 WINTHROP	1 735	44,654	728,095	89,572	66,732	44,270	39,025	95,911	1,068,260	61,076	688,869
73 BELGRADE	1 736	52,505	628,545	97,255	72,679	58,494	60,089	183,591	1,153,157	35,162	1,244,336
73 BROOTEN	1 737	54,419	528,633	88,596	75,663	44,743	14,096	119,251	925,400	60,661	25,000
73 HOLDINGFORD	1 738	91,147	1,145,475	174,186	117,835	86,152	97,800	177,539	1,890,133	84,639	1,011,062
73 KIMBALL	1 739	50,403	796,745	134,363	157,757	69,114	93,443	154,692	1,456,518	55,000	2,029,772
73 MELROSE	1 740	78,191	1,774,038	252,449	339,254	133,615	85,676	301,614	2,964,837	100,000	1,535,305
73 PAYNESVILLE	1 741	82,048	1,292,939	178,399	195,420	145,342	66,583	347,840	2,308,571	66,285	3,099,783
73 ST. CLOUD	1 742	501,770	12,507,140	1,998,211	1,027,943	912,203	775,899	2,155,388	19,878,554	2,053,933	23,036,653
73 SAUK CENTRE	1 743	82,010	1,624,852	232,391	143,381	97,949	110,983	315,848	2,607,414	157,682	3,012,361
73 ALBANY	1 745	94,563	1,689,859	215,138	183,767	131,035	138,264	405,021	2,851,646	128,061	3,129,707
73 SARTELL	1 748	91,148	1,133,664	242,330	165,710	106,545	113,948	295,912	2,149,257	204,140	2,491,397
73 COLD SPRING-RICHMOND	1 750	77,930	1,881,155	328,715	290,603	178,398	231,865	473,549	3,462,215	230,183	3,812,398
74 BLOOMING PRAIRIE	1 756	50,135	1,247,118	145,486	143,502	105,634	20,718	112,304	1,824,897	42,818	1,947,715
74 OWATONNA	1 761	133,922	4,898,560	716,395	421,466	367,439	136,910	805,660	7,480,352	549,907	290,000
74 ELLENDALE-GENEVA	1 762	45,291	540,540	99,421	71,844	46,249	16,543	111,969	931,856	48,887	39,000
74 MEDFORD	1 763	44,286	517,661	83,468	45,641	59,060	13,405	44,568	808,090	55,127	36,000
75 HANCOCK	1 768	37,760	354,617	60,239	41,940	39,105	9,468	78,604	621,733	26,213	899,217
75 MORRIS	1 769	59,959	1,592,988	251,621	125,917	142,551	59,120	339,703	2,571,859	100,053	662,946
75 CHOKIO-ALBERTA	1 771	38,745	524,923	113,814	68,509	39,957	9,283	132,410	927,642	33,675	30,000
76 BENSON	1 777	80,649	1,655,741	310,491	174,069	103,367	103,758	331,585	2,759,660	135,369	991,317
76 MURDOCK	1 782	36,506	276,002	46,489	49,450	27,370	7,737	61,630	484,983	18,863	2,980,029
76 KERKHOVEN	1 783	52,932	533,578	84,978	122,360	42,852	5,744	106,658	949,002	20,000	518,846
76 APPLETON	1 784	45,453	917,066	146,462	131,140	64,956	21,255	186,839	1,513,169	98,973	1,087,360
77 BERTHA-HEWITT	1 786	48,483	582,661	106,514	140,322	54,145	76,674	1,008,800	56,645	61,000	1,673,143
77 BROWERVILLE	1 787	64,274	411,460	72,486	94,430	43,774	186,394	116,355	989,173	168,624	1,065,445
77 CLARISSA	1 789	49,813	377,201	73,581	53,010	26,241	6,130	89,664	675,638	10,746	1,157,797
77 EAGLE BEND	1 790	46,060	338,040	53,830	69,205	37,438	3,018	148,372	695,962	25,968	701,384
77 GREY EAGLE	1 791	39,883	369,697	49,023	36,029	38,547	2,313	68,818	604,310	34,818	726,930
77 LONG PRAIRIE	1 792	70,138	1,293,138	168,395	177,054	98,101	12,411	263,246	2,082,684	54,271	664,128
77 STAPLES	1 793	107,127	1,882,385	203,474	203,023	150,151	18,137	606,272	3,170,568	211,497	2,186,754
78 BROWNS VALLEY	1 801	36,445	361,653	55,420	15,380	39,793	10,000	60,397	579,088	9,098	25,000
78 WHEATON	1 803	48,363	812,459	187,949	109,744	59,594	79,197	100,904	1,398,211	68,253	613,186
79 ELGIN-MILLVILLE	1 806	44,789	554,224	82,952	94,618	54,656	51,908	56,055	939,200	17,555	1,556,464
79 MAZEEPA	1 809	40,736	414,548	102,675	64,555	48,902	11,375	45,805	728,596	1,292,071	1,011,756
79 PLAINVIEW	1 810	58,683	1,035,740	130,708	156,525	85,231	165,610	249,218	1,881,715	105,462	2,040,668
79 WABASHA	1 811	57,648	875,222	179,147	114,618	72,352	108,102	167,005	1,554,095	127,785	134,197
79 LAKE CITY	1 813	66,153	1,433,891	242,251	186,388	123,323	168,295	200,326	2,420,626	168,772	1,782,683

TABLE 26 (Continued)
GRADED ELEMENTARY AND SECONDARY SCHOOLS
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

CO	LOCATION	DISTRICT TYP NO.	ENROLL-MENT	TAXABLE VALUATION	REVENUE							BONDS	TOTAL RECEIPTS		
					LOCAL TAXES	AIDS			OTHER DISTRICTS	SCHOOL LUNCHES	OTHER REVENUE	TOTAL REVENUE			
						COUNTY	STATE	FEDERAL							
80	VERNDALE	1 818	517	4,931,171	175,294	683,700			113,875	13,537	17,265	889,796		889,796	
80	WADENA	1 819	1,778	16,889,615	492,793	2,324,519			22,401	70,207	114,184	3,115,578		3,115,578	
80	SEBEKA	1 820	984	5,953,158	151,544	1,367,599			10,162	27,160	69,706	1,640,039		1,640,039	
80	MENAHGA	1 821	689	5,569,805	180,848	894,348								1,135,307	
81	NEW RICHLAND-HARTLAND	1 827	761	22,478,521	394,027	787,114								1,261,047	
81	WASECA	1 829	2,230	44,535,584	1,251,483	2,390,614								3,910,901	
81	JANESVILLE	1 830	653	13,075,560	280,648	280,648								1,053,504	
81	WALDORF-PEMBERTON	1 913	569	16,186,998	236,386	725,269								927,410	
82	FOREST LAKE	1 831	6,340	82,942,889	2,819,584	607,855								10,982,248	
82	MAHOMEDI	1 832	1,878	33,479,324	1,449,618	7,640,722								3,812,862	
82	SOUTH WASHINGTON COUNTY	1 833	10,632	125,375,093	4,156,903	11,749,017	4,993							16,838,099	
82	STILLWATER	1 834	8,555	158,800,742	6,031,663	8,629,687	8,863							15,482,968	
82	NE. METROPOLITAN AVTI	6 916			314,719	1,646,887	88,661							2,536,894	
83	BUTTERFIELD	1 836	342	13,446,673	234,285	300,563								568,033	
83	MADELIA	1 837	799	23,128,798	516,869	855,061								1,433,598	
83	ST. JAMES	1 840	1,584	39,525,925	1,035,491	1,645,120								2,883,298	
84	BRECKENRIDGE	1 846	1,338	37,757,885	703,676	1,638,450								2,486,146	
84	ROTHSAY	1 850	293	11,675,577	162,302	327,298								517,041	
84	CAMPBELL-TINTAH	1 852	436	18,980,910	357,324	530,321								923,326	
85	LEWISTON	1 857	885	18,271,964	480,724	1,165,972								1,732,999	
85	ST. CHARLES	1 858	1,084	17,320,224	412,130	1,239,810								1,744,367	
85	WINONA	1 861	5,922	104,412,311	3,247,125	6,559,900								10,404,046	
86	ANNANDALE	1 876	1,562	29,708,750	743,135	3,720	1,723,278							2,650,189	
86	BUFFALO	1 877	3,359	41,838,937	1,328,945	6,131	4,077,199							5,778,133	
86	DELAND	1 879	1,584	20,373,273	734,525	22,737	1,990,930							2,886,432	
86	HOWARD LAKE-WAVERLY	1 880	1,157	15,397,007	542,747	1,413,663								2,221,493	
86	MAPLE LAKE	1 881	864	11,968,651	431,778	1,170,173								1,650,079	
86	MONTICELLO	1 882	2,047	56,088,265	2,105,035	22,910	1,575,822							6,883,516	
86	ROCKFORD	1 883	1,282	13,591,337	656,161	500	1,634,266							2,569,159	
86	ST. MICHAEL-ALBERTVILLE	1 885	1,213	10,600,865	374,620	28,144	1,717,859							2,222,487	
87	CANBY	1 891	1,131	26,577,322	544,859		1,409,278							2,222,943	
87	CLARKFIELD	1 892	538	15,875,071	316,257	5,208	563,287							1,645,680	
87	ECHO	1 893	235	7,686,164	73,299	363	203,509							302,821	
87	GRANITE FALLS	1 894	1,166	25,167,044	687,606	3,898	1,219,898							2,164,628	
87	WOOD LAKE	1 896	213	7,067,178	184,055		217,491							454,921	
	STATE TOTAL		861,989	16,307,035,312	554,289,458	2,041,228	977,912,056	9,552,084	14,216,246	36,957,359	64,171,963	1,659,140,394	68,751,669	1,727,892,062	

TABLE 27 (Continued)
 GRADED ELEMENTARY AND SECONDARY SCHOOLS
 CLASSIFICATION OF EXPENDITURES
 Year Ended June 30, 1977

CO.	LOCATION	DISTRICT TYP. NO.	CURRENT EXPENSE							CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS	
			ADMINI- STRATION	INSTRUCTION	OPERATION & MAINTENANCE	TRANS- PORTATION	SCHOOL LUNCH	INTEREST	OTHER CURRENT EXPENSE				
80	VERNDALE	1 818	36,515	455,881	72,770	62,037	35,375	11,887	85,308	759,773	30,490	55,000	845,263
80	MADENA	1 819	98,259	1,815,527	214,388	153,305	159,736	23,385	312,250	2,776,850	92,663	105,000	2,974,513
80	SEBEKA	1 820	52,704	751,454	111,403	125,871	85,859	16,439	181,508	1,325,238	483,438	25,000	1,833,677
80	MENAHGA	1 821	48,252	534,063	75,493	64,408	51,195	25,495	112,877	911,783	62,690	30,000	1,004,473
81	NEW RICHLAND-HARTLAND	1 827	56,730	750,908	110,863	71,870	62,455	5,840	135,135	1,193,801	54,039	40,000	1,287,840
81	WASECA	1 829	108,291	2,155,667	370,129	237,103	130,394	174,159	530,682	3,706,425	121,144	215,000	4,042,569
81	JANESVILLE	1 830	46,064	581,813	83,642	63,562	41,915	15,415	103,030	935,440	40,299	50,000	1,025,739
81	WALDORF-PEMBERTON	1 913	37,899	486,788	95,141	68,081	43,886	1,005	123,868	856,648	37,591	20,000	914,238
82	FOREST LAKE	1 831	307,148	5,399,824	989,507	857,984	432,770	678,790	771,158	9,437,180	617,693	450,000	10,504,873
82	MAHTOMEDI	1 832	135,311	1,875,749	358,601	181,942	111,748	189,832	413,365	3,266,548	212,981	170,000	3,669,529
82	SOUTH WASHINGTON COUNTY	1 833	315,114	9,624,993	1,835,266	636,719	739,283	1,166,386	1,490,791	15,808,552	1,061,276	565,000	17,434,828
82	STILLWATER	1 834	399,233	8,693,135	1,385,445	700,168	521,906	299,265	1,705,825	13,704,976	734,846	650,000	15,089,822
82	NE. METROPOLITAN AVT	6 916	89,285	1,458,169	170,023				581,116	2,298,593	194,741		2,493,334
83	BUTTERFIELD	1 836	32,662	334,945	59,058	36,511	34,121	139	58,576	556,013	62,252		618,265
83	MADELIA	1 837	43,597	872,814	137,264	89,593	66,820	28,015	97,465	1,335,567	51,769	100,000	1,487,336
83	ST. JAMES	1 840	64,029	1,453,973	291,181	185,189	140,003	159,053	264,806	2,558,234	125,081	155,000	2,838,315
84	BRECKENRIDGE	1 846	76,366	1,431,907	239,726	196,504	90,617	64,493	307,723	2,407,335	67,025	55,000	2,529,360
84	ROTHSAY	1 850	37,757	246,156	51,051	49,921	29,801	6,790	79,793	501,270	9,395	10,000	520,665
84	CAMPBELL-TINTAH	1 852	39,742	481,008	91,496	71,415	38,745	6,140	132,830	861,376	35,805	25,000	922,181
85	LEWISTON	1 857	68,068	885,008	136,979	135,071	88,659	130,666	259,397	1,704,848	147,937	76,425	1,929,210
85	ST. CHARLES	1 858	67,966	1,024,057	143,278	113,027	88,803	33,435	144,702	1,615,268	98,556	50,000	1,763,824
85	WINONA	1 861	221,801	6,072,736	1,026,581	734,268	427,397	202,272	854,529	9,539,585	316,820	468,405	10,324,810
86	ANNANDALE	1 876	60,158	1,313,906	209,380	212,376	96,274	69,155	220,225	2,181,475	139,817	130,000	2,451,292
86	BUFFALO	1 877	170,532	2,943,672	517,566	467,183	220,414	404,995	575,175	5,299,537	255,353	127,000	5,681,890
86	DELANO	1 879	77,791	1,283,825	292,781	253,668	107,683	190,830	308,612	2,515,190	147,320	95,000	2,757,510
86	HOWARD LAKE-WAVERLY	1 880	61,480	977,048	184,781	128,077	82,051	130,730	213,491	1,777,659	1,745,307	120,000	3,662,966
86	MAPLE LAKE	1 881	60,663	928,329	128,662	130,930	66,710	68,970	150,847	1,535,092	122,898	60,000	1,717,990
86	MONTECELLO	1 882	89,465	1,846,971	383,134	234,329	118,992	208,295	382,660	3,263,846	1,371,507	280,000	4,915,353
86	ROCKFORD	1 883	64,391	1,069,688	236,549	93,480	97,148	254,715	295,985	2,111,956	343,398	85,000	2,540,354
86	ST. MICHAEL-ALBERTVILLE	1 885	51,172	1,016,184	190,105	152,077	80,835	106,383	272,452	1,869,208	78,284	55,000	2,002,491
87	CANBY	1 891	96,805	1,463,548	172,260	149,080	103,362	64,259	186,003	2,233,317	831,874	60,000	3,125,191
87	CLARKFIELD	1 892	46,177	491,809	82,092	49,627	45,614	1,988	134,956	852,263	524,370	60,000	1,436,633
87	ECHO	1 893	31,633	226,332	37,436	33,826	24,322		42,007	395,557	30,645		426,202
87	GRANITE FALLS	1 894	74,218	1,197,207	227,614	103,430	77,217	12,818	107,345	1,995,848	251,911	70,000	2,321,759
87	WOOD LAKE	1 896	44,319	226,490	49,696	26,847	21,101	6,366	45,157	419,976	36,510	17,000	473,486
	STATE TOTAL		47,760,536	906,416,997	154,581,580	83,731,942	66,862,018	51,035,079	177,54,031	1,487,912,183	120,385,065	72,817,514	1,681,114,762

TABLE 26 (Continued)
AREA VOCATIONAL TECHNICAL INSTITUTES
CLASSIFICATION OF REVENUES
Year Ended June 30, 1977

LOCATION	DISTRICT NO.	ENROLLMENT	TAXABLE VALUATION(1)	REVENUE									Borrowing Bonds	Total Receipts		
				AIDS			Other Districts	School Lunches	Other Revenue	Total Revenue						
				Local Taxes	County	State										
Anoka-Hennepin	11	1,876	\$...	\$ 245,734	\$...	\$ 4,436,981	\$ 306,764	\$...	\$ 754,915	\$ 5,744,394	\$...	\$ 5,744,394				
Detroit Lakes	22	634	... ..	228,457*	... ..	1,825,596	302,253	... ..	84,200	2,440,506	... ..	2,440,506			
Bemidji	31	351	... ..	87,108*	... ..	864,077	29,162	... ..	163,811	1,144,158	675,836	1,819,994			
Mankato	77	1,146	... ..	619,124*	... ..	3,006,694	305,256	... ..	396,669	4,327,743	... ..	4,327,743			
Moorhead	152	908	... ..	719,831*	29,048	2,315,541	... ..	... ..	... ..	3,064,420	... ..	3,064,420			
Brainerd	181	686	... ..	305,572*	20,633	1,442,635	285,423	... ..	157,497	2,211,760	... ..	2,211,760			
Dakota County	917	1,231	... ..	2,135,327*	76,579	6,469,359	150,239	21,210	637,805	9,490,519	... ..	9,490,519			
Alexandria	206	1,400	... ..	131,244	... ..	3,471,364	... ..	526,532	75,362	297,062	4,501,564	... ..	4,501,564		
Albert Lea	241	459	... ..	216,291	... ..	1,223,438	... ..	... ..	105,568	1,545,297	... ..	1,545,297			
Red Wing	256	364	... ..	147,137	2,400	818,653	... ..	106,277	... ..	80,912	1,155,379	... ..	1,155,379		
Minneapolis	Spec. 1	1,206	... ..	1,848,371*	... ..	6,217,854	... ..	... ..	430,978	8,497,203	... ..	8,497,203			
Suburban Henn. Co.	287	2,569	... ..	2,536,549	... ..	11,335,041	236,631	... ..	592,612	1,917,607	16,618,440	16,618,440			
Jackson	324	619	... ..	153,937*	... ..	1,735,916	... ..	... ..	118,384	2,008,237	... ..	2,008,237			
Willmar	347	1,410	... ..	217,839	... ..	4,714,332	601,370	71,115	... ..	926,298	6,530,954	... ..	6,530,954		
Hutchinson	423	524	... ..	668	... ..	3,084,500	144,085	192,271	59,560	188,645	3,669,729	... ..	3,669,729		
Austin	492	549	... ..	318,002*	... ..	1,215,214	421,831	... ..	... ..	288,236	2,243,283	... ..	2,243,283		
Rochester	535	850	... ..	463,896*	... ..	2,571,966	... ..	... ..	... ..	45	3,035,907	... ..	3,035,907		
Thief River Falls	564	434	... ..	190,672	... ..	1,139,381	... ..	12,554	... ..	319,374	1,661,981	... ..	1,661,981		
Pine City	578	240	... ..	52,579*	... ..	662,782	... ..	... ..	... ..	34,398	749,759	... ..	749,759		
Pipestone	583	434	... ..	39,809	... ..	1,524,933	... ..	... ..	... ..	630,434	2,195,176	... ..	2,195,176		
East Grand Forks	595	336	... ..	F A I L E D T O R E P O R T T O	T H E D E P A R T M E N T O F E D U C A T I O N	... ..	... ..	... ..	... ..	... ..	... ..	... ..	... ..
St. Paul	625	2,079	... ..	1,384,836*	... ..	5,489,342	1,339,096	608,424	... ..	61,602	8,883,300	... ..	8,883,300		
Faribault	656	389	... ..	155,669	... ..	1,378,592	115,649	7,574	... ..	165,723	1,823,207	... ..	1,823,207		
Eveleth	697	285	... ..	103,292*	7,116	783,222	94	... ..	... ..	25,238	918,962	... ..	918,962		
Hibbing	701	329	... ..	71,988	... ..	1,403,286	55,000	... ..	26,821	94,319	1,651,414	... ..	1,651,414		
Duluth	709	1,019	... ..	336,235*	... ..	3,080,257	83,990	... ..	... ..	136,852	3,637,334	... ..	3,637,334		
St. Cloud	742	1,465	... ..	754,316*	... ..	3,292,383	93,695	... ..	110,002	235,102	4,485,498	... ..	4,485,498		
Staples	793	564	... ..	265,098*	... ..	3,309,333	93,617	29,319	... ..	159,007	3,856,374	... ..	3,856,374		
Wadena	819	414	... ..	179,346*	... ..	1,172,673	193,509	... ..	... ..	87,170	1,632,698	... ..	1,632,698		
N.E. Metropolitan	916	1,574	... ..	1,933,805*	14,072	5,562,226	205,983	375,598	... ..	497,467	8,589,151	... ..	8,589,151		
Winona	861	626	... ..	340,931*	5,799	1,474,834	17,361	3,737	... ..	1,486	1,844,148	... ..	1,844,148		
Camby	891	394	... ..	207,901*	... ..	1,485,131	... ..	... ..	101,609	1,794,641	... ..	1,794,641			
Granite Falls	894	382	... ..	134,038	5,844	992,810	... ..	14,048	40,574	124,787	1,312,101	... ..	1,312,101		
TOTAL AREA VOCATIONAL TECHNICAL INSTITUTES		27,746	... ..	\$ 16,525,602	\$ 161,491	\$ 89,500,346	\$ 4,981,008	\$ 1,968,659	\$ 904,931	\$ 9,223,200	\$ 123,265,237	\$ 675,836	\$ 123,941,073		
TOTAL ALL SCHOOLS		889,735	... ..	\$ 570,815,060	\$ 16,307,035,312	\$ 2,202,719	\$ 1,067,412,402	\$ 14,533,092	\$ 16,184,905	\$ 37,862,290	\$ 73,395,163	\$ 1,782,405,631	\$ 69,427,505	\$ 1,851,833,136	

NOTE: * Local levies and county revenues not broken down by the district on the annual financial report.

(1) Taxable valuation for AVTI's is not shown, since AVTI's overlap other districts shown above.

TABLE 27 (Continued)
 AREA VOCATIONAL TECHNICAL INSTITUTES
 CLASSIFICATION OF EXPENDITURES
 Year Ended June 30, 1977

LOCATION	CURRENT EXPENSE								Capital Outlay	Debt Redemption	Total Disbursements
	Administration	Instruction	Operation and Maintenance	Transportation	School Lunch	Interest	Other Current Expense	Total Current Expense			
Anoka-Hennepin	\$ 83,344	\$ 4,681,134	\$ 468,337	\$	\$	\$ 59,070	\$ 208,119	\$ 5,500,004	\$ 781,176	\$ 110,000	\$ 6,391,180
Detroit Lakes	23,935	1,017,029	217,885	7,747	.....	18,103	647,496	1,932,195	383,231	65,000	2,380,426
Bemidji	12,846	834,686	99,710	.....	37,823	.....	29,874	1,014,939	115,200	.....	1,130,139
Mankato	36,677	2,363,696	296,243	.....	.....	70,969	662,115	3,429,700	285,982	160,000	3,875,682
Moorhead	48,762	1,916,469	152,835	.....	.....	92,196	325,060	2,535,322	1,646,497	60,000	4,241,819
Brainerd	22,081	1,444,157	124,341	.....	.....	9,262	278,973	1,878,814	216,324	205,000	2,300,138
Dakota County	413,315	3,701,555	697,898	.....	.....	658,733	801,072	6,272,573	1,862,338	300,000	8,434,911
Alexandria	77,501	2,515,515	227,323	14,032	76,211	39,544	651,490	3,601,616	545,623	60,748	4,207,987
Albert Lea	35,508	751,244	108,482	.....	.....	81,022	212,363	1,188,619	78,220	80,000	1,346,839
Red Wing	122,680	589,267	130,340	.....	.....	.....	169,782	1,012,069	178,453	.....	1,190,522
Minneapolis	50,627	4,242,435	260,862	.....	.....	786,320	130,431	5,470,675	4,447,172	400,000	10,317,847
Suburban Henn.	399,707	7,837,191	1,809,784	.....	633,015	897,274	1,925,965	13,502,936	1,620,810	1,131,000	16,254,746
Jackson	40,915	1,264,196	152,136	.....	.....	44,429	240,982	1,742,658	134,016	80,000	1,956,674
Willmar	72,300	3,922,305	389,036	.....	.....	85,957	391,384	4,860,982	550,765	142,500	5,554,247
Hutchinson	28,506	1,350,053	261,727	.....	54,588	161,089	505,740	2,361,703	921,020	130,000	3,412,723
Austin	33,058	1,371,457	226,473	.....	.....	.....	261,760	1,892,748	150,026	.....	2,042,774
Rochester	82,762	1,600,384	249,962	2,657	.....	85,360	215,908	2,237,033	273,728	110,040	2,620,801
Thief River Falls ..	37,508	1,035,925	106,290	.....	.....	3,980	267,577	1,451,280	230,122	20,000	1,701,402
Pine City	31,393	347,387	55,058	.....	.....	8,313	265,117	707,268	36,097	20,000	763,365
Pipestone	40,554	1,362,518	99,749	.....	.....	60,116	160,501	1,723,438	703,849	45,000	2,472,287
East Grand Forks ...	.....	.....	Failed to Report to the Department of Education	.....	.....	.....	.....	.....	.....	.....	.....
St. Paul	120,962	5,594,466	895,868	.....	.....	198,058	894,140	7,703,494	228,547	210,089	8,142,130
Faribault .....	.....	1,033,576	97,368	.....	.....	.....	259,971	1,390,915	491,141	.....	1,882,056
Eveleth	29,661	597,634	129,375	443	.....	32,632	67,584	857,329	99,150	35,000	991,479
Hibbing	34,882	732,064	120,722	.....	.....	14,268	258,040	1,159,976	793,192	50,000	2,003,168
Duluth	51,558	2,356,755	281,668	.....	.....	50,020	115,073	2,855,074	500,576	145,000	3,500,650
St. Cloud .....	.....	2,590,774	255,402	.....	82,509	100,771	112,599	3,142,055	420,425	185,835	3,748,315
Staples	80,272	1,802,444	403,259	.....	.....	62,841	416,572	2,765,388	337,815	126,875	3,230,078
Wadena	25,182	802,125	108,183	.....	.....	15,694	386,528	1,337,712	119,301	60,000	1,517,013
Washington County ..	267,854	4,374,504	510,072	.....	.....	459,515	1,490,470	7,102,415	782,933	300,000	8,185,348
Winona	33,216	897,326	161,934	.....	.....	.....	126,749	1,219,225	223,766	.....	1,442,991
Camby	30,537	968,683	130,749	.....	.....	8,779	193,242	1,331,990	130,115	30,000	1,492,105
Granite Falls	26,412	688,974	121,836	.....	37,673	40,839	152,511	1,068,245	88,698	50,000	1,206,943
TOTAL AREA VOCATIONAL TECHNICAL INSTITUTES	\$ 2,394,515	\$ 66,587,928	\$ 9,350,907	\$ 24,879	\$ 921,819	\$ 4,145,154	\$ 12,825,188	\$ 96,250,390	\$ 19,376,308	\$ 4,312,087	\$ 119,938,785
TOTAL ALL SCHOOLS	\$ 50,155,051	\$973,004,925	\$163,932,487	\$83,756,821	\$67,783,837	\$55,180,233	\$190,349,219	\$1,584,162,573	\$139,761,373	\$ 77,129,601	\$1,801,053,547

TABLE 28
OUTSTANDING INDEBTEDNESS OF SCHOOL DISTRICTS
December 31, 1976

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Aitkin	1	\$ 4,885,000	South St. Paul	Spec. 6	7,385,000
Hill City	2	57,000	Burnesville	191	24,225,000
McGregor	4	766,000	Farmington	192	4,295,000
Anoka	11	42,081,780	Lakeville	194	7,195,000
Centennial	12	10,981,352	Randolph	195	1,095,366
Columbia Heights	13	6,345,000	Rosemount	196	24,356,000
Fridley	14	6,633,541	West St. Paul	197	11,850,000
St. Francis	15	4,793,000	Inver Grove	199	6,734,000
Spring Lake Park	16	16,431,335	Hastings	200	8,020,000
Audubon	21	330,000	AVTI	917	11,165,000
Detroit Lakes	22	5,735,000	Clarendon	201	715,000
Frazee	23	635,000	Dodge Center	202	1,396,000
Lake Park	24	495,000	Hayfield	203	1,050,000
Bemidji	31	2,920,000	Kasson-Mantorville	204	530,000
Blackduck	32	490,000	West Concord	205	435,000
Kelliher	36	120,000	Alexandria	206	3,190,000
Red Lake	38	.....	Brandon	207	485,000
Sauk Rapids	47	3,105,000	Evansville	208	185,000
Foley	51	535,000	Kensington	209	165,000
Beardsley	57	60,000	Osakis	213	205,000
Clinton	58	.....	Blue Earth	216	395,000
Graceville	60	65,000	Bricklyn	217	175,000
Ortonville	62	1,105,000	Delavan	218	60,000
Lake Crystal	70	1,480,000	Elmore	219	175,000
Mapleton	72	780,000	Frost	220	.....
St. Clair	75	64,000	Kiesler	222	285,000
Mankato	77	11,735,000	Minnesota Lake	223	965,000
Garden City	78	50,000	Weis	224	235,000
Amboy-Good Thunder	79	255,000	Winnebago	225	215,000
Comfrey	81	160,000	Harmony	228	875,000
Sleepy Eye	84	185,000	Lanesboro	229	315,000
Springfield	85	15,000	Peterson	232	140,000
New Ulm	88	2,505,000	Preston	233	500,000
Barnum	91	320,000	Rushford	234	1,025,000
Carlton	93	1,101,000	Wykoff	236	900,000
Cloquet	94	3,308,000	Spring Valley	237	600,000
Cromwell	95	606,000	Mabel-Canton	238	100,000
Moose Lake	97	475,000	Albert Lea	241	8,945,000
Esko	99	435,000	Alden	242	315,000
Wrenshall	100	1,390,000	Emmons	243	365,000
Norwood-Young America	108	630,000	Freeborn	244	120,000
Waconia	110	2,487,000	Glenville	245	845,000
Watertown	111	2,454,840	Cannon Falls	252	2,470,000
Chaska	112	9,365,000	Goodhue	253	581,000
Backus	114	385,000	Kenyon	254	650,000
Cass Lake	115	525,000	Pine Island	255	1,076,000
Pillager	116	770,000	Red Wing	256	7,760,000
Pine River	117	1,640,000	Wanamingo	258	220,000
Remer	118	1,093,000	Zumbrota	260	780,000
Walker	119	855,000	Ashby	261	230,000
Clara City	126	810,000	Barrett	262	22,500
Maynard	127	435,000	Elbow Lake	263	515,000
Milan	128	150,000	Herman	264	350,393
Montevideo	129	1,035,000	Hoffman	265	15,000
North Branch	138	4,645,000	Minneapolis	Spec. 1	99,142,000
Rush City	139	805,000	Bloomington	271	36,625,000
Taylor's Falls	140	170,000	Eden Prairie	272	3,745,000
Chisago Lakes	141	3,900,000	Edina	273	17,005,000
Glyndon-Felton	145	720,000	Hopkins	274	11,018,000
Barnevilles	146	615,000	Golden Valley	275	3,950,000
Dilworth	147	286,000	Minnetonka	276	6,305,000
Hawley	150	710,000	Mound	277	5,975,000
Moorhead	152	7,775,000	Orono	278	2,955,000
Ulen-Hitterdal	914	150,000	Osseo	279	25,900,403
Gonvick	158	146,748	Richfield	280	5,305,000
Clearbrook	161	284,000	Robbinsdale	281	29,583,000
Bagley	162	830,000	St. Anthony	282	4,060,000
Grand Marais	166	755,000	St. Louis Park	283	3,450,000
Mountain Lake	173	1,500,000	Wayzata	284	8,355,000
Westbrook	175	610,000	Brooklyn Center	286	1,920,000
Windom	177	2,615,000	AVTI	287	20,200,000
Stordden-Jeffers	178	595,000	Houston	294	730,000
Brainerd	181	3,524,000	Spring Grove	297	.....
Crosby-Ironton	182	3,559,000	Caledonia	299	685,000
Pequot Lakes	186	915,000	LaCrescent	300	1,490,000

TABLE 28 (Continued)
OUTSTANDING INDEBTEDNESS OF SCHOOL DISTRICTS
December 31, 1976

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Akeley	301	\$ 285,000	Truman	458	\$ 645,000
LaPorte	306	231,000	Welcome	459	....
Nevis	308	73,000	Granada-Huntley	460	155,000
Park Rapids	309	2,220,000	Cosmos	461	235,000
Braham	314	2,375,000	Eden Valley-Watkins	463	424,000
Cambridge	911	9,020,000	Grove City	464	430,000
Coleraine	316	....	Litchfield	465	2,175,000
Deer River	317	1,140,000	Dassel-Cokato	466	2,626,000
Grand Rapids	318	3,135,000	Ide	473	1,460,000
Nashwauk-Keewatin	319	....	Princeton	477	2,910,000
Heron Lake	323	765,000	Onamia	480	1,810,000
Jackson	324	1,815,000	Milaca	912	3,023,000
Lakefield	325	600,000	Little Falls	482	7,616,600
Okabena	326	45,000	Motley	483	2,400,000
Sioux Valley	328	90,000	Pierz	484	1,625,000
Mora	332	2,580,000	Royalton	485	1,415,000
Ogilvie	333	1,385,000	Swanville	486	220,000
Atwater	341	1,013,492	Upsala	487	495,000
New London	345	685,000	Austin	492	7,030,000
Raymond	346	560,000	Grand Meadow	495	587,000
Willmar	347	7,185,000	Lyle	497	319,000
Hallock	351	255,000	LeRoy	499	180,000
Humboldt	352	....	Adams	500	360,000
Karlstad	353	155,000	Slayton	504	540,000
Kennedy	354	135,000	Fulda	505	875,000
Lancaster	356	45,000	Chandler-Lake Wilson	918	195,000
International Falls	361	1,705,000	Nicollet	507	84,592
Littlefork	362	415,000	St. Peter	508	2,490,000
So. Koochiching	363	735,000	Adrian	511	85,000
Bellingham	371	160,000	Brewster	513	215,000
Marietta	376	110,000	Ellsworth	514	400,000
Madison	377	970,000	Round Lake	516	150,000
Dawson	378	3,068,000	Worthington	518	1,078,000
Lake County	381	....	Ada	521	230,000
Lake of the Woods	390	129,500	Borup	522	210,000
Cleveland	391	695,000	Gary	523	849,000
Le Center	392	1,595,000	Halstad	524	306,000
Le Sueur	393	1,493,000	Hendrum	525	196,000
Montgomery	394	660,000	Twin Valley	526	105,000
Waterville	395	1,840,000	Chatfield	227	515,000
Hendricks	402	....	Byron	531	1,415,000
Ivanhoe	403	205,000	Dover-Eyota	533	540,000
Lake Benton	404	305,000	Stewartville	534	1,900,000
Verdi	408	....	Rochester	535	11,302,000
Tyler	409	290,000	Battle Lake	542	614,079
Balaton	411	102,000	Deer Creek	543	50,000
Cottonwood	412	215,000	Fergus Falls	544	3,805,000
Marshall	413	3,891,000	Henning	545	195,000
Minneota	414	635,000	Parker's Prairie	547	930,798
Lynd	415	185,000	Pelican Rapids	548	1,935,000
Tracy	417	2,155,000	Perham	549	560,882
Russell	418	85,000	Underwood	550	872,000
Brownton	421	155,000	New York Mills	553	820,000
Glencoe	422	2,840,000	Goodridge	561	105,000
Hutchinson	423	3,905,000	Thief River Falls	564	1,495,000
Lester Prairie	424	507,000	Askov	566	400,000
Silver Lake	425	585,000	Finlayson	570	....
Stewart	426	140,000	Hinckley	573	1,244,000
Winsted	427	180,000	Sandstone	576	114,000
Mahnomen	432	526,571	Willow River	577	125,000
Waubun	435	243,163	Pine City	578	570,000
Alvarado	436	937,350	Edgerton	581	645,000
Argyle	437	790,000	Jasper	582	340,000
Middle River	440	320,000	Pipestone	583	1,945,000
Newfolden	441	1,160,000	Ruthton	584	205,000
Oslo	442	55,000	Climax	592	110,675
Stephen	443	435,000	Crookston	593	3,310,000
Strandquist	444	....	East Grand Forks	595	4,510,000
Warren	446	2,500,000	Erskine	597	108,000
Grygia	447	681,000	Fertile	599	820,000
Ceylon	451	....	Fisher	600	125,000
East Chain	453	175,000	Fosston	601	361,434
Fairmont	454	4,069,000	McIntosh	603	70,000
Sherburn	456	945,000	Mentor	604	....
Trimont	457	385,000	Cyrus	611	50,000

TABLE 28 (Continued)
OUTSTANDING INDEBTEDNESS OF SCHOOL DISTRICTS
December 31, 1976

LOCATION	DIST. NO.	AMOUNT	LOCATION	DIST. NO.	AMOUNT
Glenwood	612	\$ 350,000	Brooten	737	\$ 395,000
Starbuck	614	550,000	Holdingford	738	1,994,000
Villard	615	30,000	Kimball	739	1,825,000
Mounds View	621	21,105,000	Melrose	740	1,620,000
North St. Paul	622	17,805,000	Paynesville	741	1,505,000
Roseville	623	18,405,000	St. Cloud	742	18,800,000
White Bear Lake	624	14,430,000	Sauk Centre	743	2,703,497
St. Paul	625	101,376,000	Albany	745	2,476,000
Oklee	627	7,000	Sartell	748	2,868,000
Plummer	628	195,000	Cold Spring	750	4,380,000
Red Lake Falls	630	700,000	Blooming Prairie	756	605,000
Belview	631	123,000	Owatonna	761	3,560,000
Lamberton	633	690,000	Ellendale	762	484,000
Milroy	635	310,000	Medford	763	398,000
Morgan	636	425,000	Hancock	768	220,000
Redwood Falls	637	640,000	Morris	769	1,520,000
Sanborn	638	59,000	Chokio-Alberta	771	195,000
Wabasso	640	158,000	Benson	777	2,180,000
Walnut Grove	641	245,000	Murdock	782	210,000
Bird Island	646	727,120	Kerkhoven	783	195,000
Buffalo Lake	647	144,000	Appleton	784	561,000
Danube	648	....	Bertha-Hewitt	786	....
Fairfax	649	2,190,000	Browerville	787	1,695,000
Franklin	650	145,000	Clarissa	789	150,000
Hector	651	865,000	Eagle Bend	790	10,000
Morton	652	....	Grey Eagle	791	50,000
Olivia	653	1,145,000	Long Prairie	792	490,000
Renville	654	274,000	Staples	793	2,785,000
Sacred Heart	655	400,000	Browns Valley	801	330,000
Faribault	656	2,685,000	Wheaton	803	1,700,000
Morristown	657	175,000	Elgin	806	1,000,000
Northfield	659	4,375,000	Mazeppa	809	1,318,496
Magnolia	669	45,000	Plainview	810	1,601,786
Luverne	670	1,135,000	Wabasha	811	2,203,214
Hills-Beaver Creek	671	105,000	Lake City	813	3,345,000
Badger	676	50,000	Verndale	818	274,700
Greenbush	678	365,000	Wadena	819	950,000
Roseau	682	933,000	Sebeka	820	452,000
Warroad	690	535,000	Menahga	821	545,000
Aurora	691	....	New Richland	827	235,000
Babbitt	692	1,125,000	Waseca	829	3,080,000
Biwabik	693	....	Janesville	830	445,000
Buhl	694	300,000	Waldorf-Pemberton	913	40,000
Chisholm	695	180,000	Forest Lake	831	12,155,000
Ely	696	....	Mahtomedi	832	3,515,000
Eveleth	697	640,000	South Washington County	833	21,625,000
Floodwood	698	915,000	Stillwater	834	7,665,000
Gilbert	699	73,000	AVTI	916	8,180,000
Hermantown	700	599,000	Butterfield	836	....
Hibbing	701	280,000	Madelia	837	660,000
Mt. Iron	703	....	St. James	840	3,490,000
Proctor	704	191,000	Breckenridge	846	1,535,000
Virginia	706	375,000	Rothsay	850	165,000
Nett Lake	707	....	Campbell-Tintah	852	200,000
Tower-Soudan	708	....	Lewiston	857	2,195,000
Duluth	709	8,365,000	St. Charles	858	915,000
St. Louis County UT	710	....	Winona	861	5,582,000
Belle Plaine	716	1,140,000	Annandale	876	1,500,000
Jordan	717	3,030,000	Buffalo	877	8,846,000
Prior Lake	719	4,375,000	Delano	879	3,843,000
Shakopee	720	8,485,000	Howard Lake	880	2,275,000
New Prague	721	5,420,000	Maple Lake	881	1,545,000
Becker	726	7,740,000	Monticello	882	7,195,000
Big Lake	727	1,790,000	Rockford	883	4,531,958
Elk River	728	13,495,000	St. Michael	885	2,275,000
Arlington	731	760,000	Canby	891	1,905,000
Gaylord	732	50,000	Clarkfield	892	730,000
Gibbon	733	15,000	Echo	893	....
Henderson	734	570,000	Granite Falls	894	1,325,107
Winthrop	735	925,000	Wood Lake	896	148,000
Belgrade	736	1,470,000	TOTAL BONDED DEBT		\$ 1,229,295,273

**REVENUES, EXPENDITURES, AND DEBT
OF
OTHER AGENCIES**

TABLE 29
UNIVERSITY OF MINNESOTA
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended June 30, 1977

RECEIPTS	AMOUNT	SUBTOTAL	TOTAL
REVENUE RECEIPTS			
INTERGOVERNMENTAL REVENUE			
STATE GRANTS			
Maintenance and Operation	\$ 148,376,426	\$	\$
Extension and Research	22,251,919	.....	.....
Buildings	25,197,470	.....	.....
Hospital	1,121,365	196,947,180	.....
FEDERAL GRANTS*	.....	80,320,072	.....
COUNTY GRANTS - HOSPITALS .....	.....	480,585	.....
OTHER LOCAL GRANTS .....	.....	1,135,514	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$	\$	\$ 278,883,351
SERVICE CHARGES			
STUDENT FEES .....	.....	44,426,089	.....
OTHER SERVICES			
General Educational	17,536,519	.....	.....
Hospital	62,718,880	80,255,399	.....
SERVICE ENTERPRISES			
Dormitories	15,304,531	.....	.....
Student Service Enterprises	17,910,453	.....	.....
General Service Enterprises	2,427,327	.....	.....
Health Service Enterprises	5,806,868	.....	.....
Intercollegiate Athletics	3,580,598	45,029,777	.....
TOTAL SERVICE CHARGES	\$	\$	\$ 169,711,265
INTEREST AND INCOME ON INVESTMENTS .....	.....	.....	11,403,351
DONATIONS .....	.....	.....	28,384,976
OTHER .....	.....	.....	1,168,522
TOTAL REVENUE RECEIPTS	\$	\$	\$ 489,551,465
NONREVENUE RECEIPTS			
BORROWING (Notes and Bonds) .....	.....	.....	11,390,000
TOTAL RECEIPTS	\$	\$	\$ 500,941,465
DISBURSEMENTS			
		OPERATION AND MAINTENANCE	CAPITAL OUTLAY
			TOTAL
EXPENDITURES			
GENERAL EDUCATION AND RESEARCH			
Institutional Support	\$ 24,000,387	\$ 1,612,610	\$ 25,612,997
Academic Support	28,202,116	872,699	29,074,815
Physical Plant Maintenance	31,800,173	365,994	32,166,167
Physical Plant Extension	6,346,285	41,064,421	47,410,706
Instruction	134,025,692	1,217,604	135,243,296
Research	59,556,803	3,833,914	63,390,717
University Hospitals	69,556,591	1,269,740	70,826,331
Public Services	26,965,154	294,061	27,259,215
Student Services	12,131,866	38,804	12,170,670
Scholarships and Fellowships	8,008,755	15,069	8,023,824
TOTAL GENERAL EDUCATION AND RESEARCH	\$ 400,593,822	\$ 50,584,916	\$ 451,178,738
SERVICE ENTERPRISES			
Dormitories and Dining Halls	12,698,060	194,566	12,812,626
Student Service Enterprises	15,473,397	310,418	15,783,815
General Service Enterprises	6,293,579	151,936	6,445,515
Intercollegiate Athletics	2,821,088	15,787	2,836,875
TOTAL SERVICE ENTERPRISES	\$ 37,286,124	\$ 592,707	\$ 37,878,831
INTEREST ON DEBT .....	.....	.....	2,120,507
TOTAL EXPENDITURES	\$	\$	\$ 491,178,076
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES			
DEBT REDEMPTION (Notes and Bonds) .....	.....	.....	11,291,012
TOTAL DISBURSEMENTS	\$	\$	\$ 502,469,088
SUMMARY OF DEBT TRANSACTIONS			
Outstanding July 1, 1976 .....	.....	.....	\$ 47,564,106
Issued .....	.....	.....	11,390,000
Paid .....	.....	.....	11,291,012
Outstanding June 30, 1977 .....	.....	.....	\$ 47,663,094

NOTE: *Includes grants for specific projects.

TABLE 30
MINNESOTA STATE ARMORY BUILDING COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended June 30, 1977

LOCATION	REVENUE RECEIPTS				BORROWING	TOTAL RECEIPTS	PUBLIC SAFETY			INTEREST	TOTAL EXPENDITURES	DEBT REDEMPTION	TOTAL DISBURSEMENTS	OUTSTANDING INDEBTEDNESS JUNE 30, 1977
	TAXES	STATE GRANTS	SERVICE CHARGES	ALL OTHER REVENUE			ADMINISTRATIVE	OPERATING EXPENSE	CAPITAL OUTLAY					
Central	\$...	\$...	\$...	\$ 14,760	\$...	\$ 14,760	\$ 2,534	\$ 32,198	\$...	\$...	\$ 34,732	\$...	\$ 34,732	\$...
Grand Rapids	2,411	3,250	2,530	1,468	\$...	9,659	444	5,596	715	55	6,810	4,000	10,810	...
St. James	1,421	3,250	645	912	\$...	6,228	908	476	...	236	1,620	4,000	5,620	7,000
Willmar .....	...	3,250	3,077	9,820	\$...	16,147	954	14,301	...	197	15,452	5,000	20,452	5,000
Marshall	4,601	3,250	1,576	439	\$...	9,866	1,008	6,059	...	578	7,645	4,000	11,645	19,000
Wadena	1,270	3,250	3,875	1,600	\$...	9,995	888	5,597	...	263	6,748	4,000	10,748	8,000
Eveleth	1,483	3,250	2,785	...	\$...	7,518	890	456	1,106	748	3,200	4,000	7,200	24,000
Tracy	1,200	3,250	235	...	\$...	4,685	1,166	209	...	1,505	2,880	2,250	5,130	40,750
West St. Paul	3,250	3,250	2,710	3,038	\$...	12,248	1,388	8,980	801	2,794	13,943	2,000	15,943	72,500
East St. Paul	3,250	3,250	921	1,782	\$...	9,203	1,210	6,100	500	2,062	9,872	4,000	13,872	51,000
St. Paul	23,500	23,500	21,226	16,353	2,958	87,537	5,958	34,519	496	10,219	51,192	35,000	86,192	255,000
Austin	3,250	3,250	2,025	1,728	\$...	10,253	1,100	3,277	...	206	4,583	5,000	9,583	3,000
Red Wing	6,500	4,250	425	216	\$...	11,391	970	2,390	775	3,420	7,555	5,000	12,555	52,000
Winona	7,500	4,250	1,273	1,303	\$...	14,326	974	5,876	500	2,200	9,550	8,000	17,550	32,000
Morris .....	...	4,250	3,907	146	\$...	8,303	997	2,950	...	1,292	5,239	2,958	8,197	20,525
Crookston	15,872	4,250	3,512	1,945	\$...	25,579	1,328	4,735	...	7,672	13,735	8,000	21,735	131,500
Fairmont	15,400	5,250	3,425	179	\$...	24,254	1,470	2,505	...	8,332	12,307	10,500	22,807	141,000
Hastings	6,600	5,250	3,132	378	\$...	15,360	1,522	2,660	...	2,325	6,507	9,000	15,507	42,000
Redwood Falls	10,050	5,250	1,135	...	\$...	16,435	1,415	1,625	...	7,530	10,570	7,000	17,570	122,000
Hutchinson	14,000	7,250	2,700	...	\$...	23,950	2,081	1,834	1,001	9,656	14,572	2,000	16,572	141,000
Rochester	90,000	...	...	590	60,000	150,590	1,433	...	114,195	1,800	117,428	...	117,428	60,000
Bemidji .....	...	...	160	28,672	160,000	188,832	1,508	378	150,720	5,100	157,706	...	157,706	160,000
Pine City	6,646	7,250	960	37	\$...	14,893	1,258	155	13,934	10,255	25,602	3,000	28,602	145,000
Faribault .....	...	...	...	...	\$ ...	...	...	...	4,675	...	4,675	...	4,675	...
Duluth .....	...	...	...	...	\$ ...	...	...	...	200	...	200	...	200	...
TOTAL	\$218,204	\$103,250	\$ 62,234	\$ 85,366	\$ 222,958	\$692,012	\$ 33,404	\$ 142,856	\$289,618	\$ 78,445	\$ 544,323	\$ 128,708	\$ 673,031	\$ 1,532,275

TABLE 31
RETIREMENT AND RELIEF ASSOCIATIONS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Period Covered*

RECEIPTS	PUBLIC EMPLOYEES		TEACHERS		FIREMEN'S RELIEF ASSOCIATION	POLICE RELIEF ASSOCIATION	MINNEAPOLIS MUNICIPAL EMPLOYEES' RETIREMENT ASSOCIATION	TOTAL
	Employees Generally	Police and Firemen	Public and State Schools	Cities of the First Class				
REVENUE RECEIPTS								
INTERGOVERNMENTAL REVENUE								
Federal	\$ 8,668,197	\$ 1,033,720	\$ 60,844,271	\$ 13,087,296	\$ 3,894,530	\$ 1,320,013	\$ 2,740,752	\$ 675,525
State	46,399,274	6,269,852	.....	135,074	9,369,265	10,932,864	18,341,984	91,588,779
Local Units								91,448,313
TOTAL INTERGOVERNMENTAL REVENUE ...	\$ 55,067,471	\$ 7,303,572	\$ 60,844,271	\$ 13,897,895	\$ 13,263,795	\$ 12,252,877	\$ 21,082,736	\$ 183,712,617
MISCELLANEOUS								
Contributions from Employees	\$ 27,504,059	\$ 3,702,468	\$ 32,117,647	\$ 7,892,293	\$ 1,725,075	\$ 2,381,584	\$ 5,932,080	\$ 81,255,206
Interest Earnings	49,836,889	5,780,015	56,948,040	10,048,504	2,030,687	1,314,124	4,151,430	130,109,689
Adjustment of MAFB fund .....	....	....	31,549,667	....	....	....	....	31,549,667
All Other Revenue	228,635	....	629	83	66,604	128,766	....	424,717
TOTAL MISCELLANEOUS REVENUE	\$ 77,569,583	\$ 9,482,483	\$ 120,615,983	\$ 17,940,880	\$ 3,822,366	\$ 3,824,474	\$ 10,083,510	\$ 243,339,279
TOTAL REVENUE RECEIPTS	\$ 132,637,054	\$ 16,786,055	\$ 181,460,254	\$ 31,838,775	\$ 17,086,161	\$ 16,077,351	\$ 31,166,246	\$ 427,051,896
DISBURSEMENTS								
EXPENDITURES								
CURRENT EXPENSE								
Administration	\$ 1,049,809	\$ 46,945	\$ 870,967	\$ 550,779	\$ 283,269	\$ 79,005	\$ 404,041	\$ 3,284,815
Pension and Benefit Payments	28,823,927	1,833,314	24,735,549	14,730,407	9,596,192	9,568,381	12,879,904	102,167,674
Other .....	....	....	....	....	....	....	....	....
TOTAL CURRENT EXPENSE	\$ 29,873,736	\$ 1,880,259	\$ 25,606,516	\$ 15,281,186	\$ 9,879,461	\$ 9,647,386	\$ 13,283,945	\$ 105,452,489
CAPITAL OUTLAY .....	....	....	2,764	2,655	....	....	1,941	7,360
TOTAL DISBURSEMENTS	\$ 29,873,736	\$ 1,880,259	\$ 25,609,280	\$ 15,283,841	\$ 9,879,461	\$ 9,647,386	\$ 13,285,886	\$ 105,459,849

NOTE: *PERA, Public and State Teachers Association, and Duluth Teachers (Cities of the First Class) are on a fiscal year basis: Year Reported - June 30, 1977.
Minneapolis and St. Paul Teachers (Cities of the First Class), Firemen's and Police Relief Association, and Minneapolis Municipal Employees are on a calendar year basis: Year Reported - December 31, 1976.

TABLE 32
STATE AGRICULTURAL SOCIETY
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended November 30, 1976

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
CHARGES FOR SERVICES	
Ticket Sales	
Outside Gate	\$ 2,039,557
Grandstand	623,980
Horse Show	80,234
Trackless Train	18,771
TOTAL TICKET SALES	\$ 2,762,542
MISCELLANEOUS REVENUE	
Space Rental	\$ 1,245,479
Other Departmental Fees	155,030
Interest Earnings	23,776
All Other Revenue	346,094
TOTAL MISCELLANEOUS REVENUE	\$ 1,770,379
TOTAL REVENUE RECEIPTS	\$ 4,532,921
NONREVENUE RECEIPTS	
BORROWING .....	....
TOTAL RECEIPTS	\$ 4,532,921
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 267,167
Operation and Maintenance (Including Depreciation)	1,029,231
Departmental	2,158,693
Premises	347,311
Other	364,937
TOTAL CURRENT EXPENSE	\$ 4,167,339
CAPITAL OUTLAY	446,764
DEBT REDEMPTION .....	....
TOTAL DISBURSEMENTS	\$ 4,614,103
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	....
Paid .....	....
Outstanding end of year	\$

TABLE 33
COUNTY FAIRS
(NINETY-SIX AGRICULTURAL SOCIETIES AND ASSOCIATIONS)*
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year 1976

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$
INTERGOVERNMENTAL REVENUE	
Federal .....	....
State	312,290
County	1,100,235
Local Units .....	....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,412,525
CHARGES FOR SERVICES	2,350,004 (1)
MISCELLANEOUS REVENUE	
Interest Earnings .....	....
All Other Revenue	614,119
TOTAL REVENUE RECEIPTS	\$ 4,376,648
NONREVENUE RECEIPTS	
BORROWING - Short Term	\$ 910,273
TOTAL RECEIPTS	\$ 5,286,921
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 286,259
Operation and Maintenance	2,496,950 (1)
Premises	597,890
Interest	83,024
Other	128,724
TOTAL CURRENT EXPENSE	\$ 3,592,847
CAPITAL OUTLAY	1,165,887
DEBT REDEMPTION - Short Term	658,778
TOTAL DISBURSEMENTS	\$ 5,417,512
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	....
Paid .....	....
Outstanding end of year	\$

NOTE: * Cass County fair at Pillager failed to report in 1976.
(1) Adjusted to exclude amount of the sales tax collections.

TABLE 34
SOIL AND WATER CONSERVATION DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1977

SOIL AND WATER CONSERVATION DISTRICT	REVENUE RECEIPTS						DISBURSEMENTS				OUTSTANDING INDEBTEDNESS	
	INTERGOVERNMENTAL REVENUE			SERVICE CHARGES	ALL OTHER REVENUE	TOTAL RECEIPTS	CURRENT EXPENSE	PROJECT EXPENSE	CAPITAL OUTLAY (EQUIPMENT)	TOTAL DISBURSEMENTS		
	FEDERAL	STATE	COUNTY									
Aitkin	\$...	\$ 4,000	\$ 1,800	\$...	\$ 214	\$ 6,014	\$ 5,998	\$...	\$...	\$ 5,998	\$...	
Anoka .....	...	...	...	1,738	3,794	5,532	1,461	3,899	...	5,360	...
Becker	4,000	10,522	1,802	6,700	23,024	17,135	4,979	531	22,645	...	...
Beltrami	4,000	5,000	...	...	9,000	7,497	...	...	7,497	...	...
Benton	4,000	9,005	71	6,003	19,079	14,150	1,209	530	15,889	...	...
Big Stone	4,000	7,600	4,048	12,627	28,275	22,760	11,066	...	33,826	...	...
Blue Earth	4,000	2,353	17,242	10,789	34,384	8,263	25,754	...	34,017	...	...
Brown .....	...	2,000	624	14,494	17,118	4,629	8,115	350	13,094	...	...
Carlton	37,663	100	...	26	37,789	137	37,663	...	37,800	...	...
Carver	2,946	...	...	2,429	5,375	758	4,594	...	5,352	...	...
Cass	4,000	2,000	...	...	6,000	6,370	...	...	6,370	...	...
Chippewa	4,000	2,333	1,157	4,080	11,570	14,786	4,530	...	19,316	...	...
Chisago	4,000	7,401	...	1,307	12,708	8,887	957	...	9,844	...	...
Clay	4,000	16,161	2,620	23,328	46,109	15,385	14,944	252	30,581	...	...
Clearwater	4,000	4,500	1,327	6,548*	16,375	8,498	3,788	5,662	17,948	4,500	...	
Cook .....	...	...	...	...	...	...	...	...	...	...	...
Crow Wing	4,000	1,270	...	2,557	7,827	6,347	1,747	...	8,094	...	...
Dakota .....	...	...	...	5,019	5,019	2,567	...	4,700	7,267	...	...
Dodge	4,000	6,378	32,894	4,736	48,008	4,996	40,948	...	45,944	...	...
Douglas	4,000	15,000	3,675	17,908	40,583	19,323	16,190	...	35,513	...	...
East Agassiz (Norman)	18,000	4,000	23,116	3,799	20,632	69,547	9,071	53,700	...	62,771	...	
Faribault	4,000	4,750	14,671	34,697	58,118	24,274	37,489	...	61,763	...	...
Fillmore .....	...	1,260	...	454	1,714	1,666	...	...	1,666	...	...
Freeborn	4,000	30,441	13,704	34,472	82,617	38,433	43,489	249	82,171	...	...
Goodhue .....	...	...	2,634	1,913	4,547	3,131	1,910	159	5,200	...	...
Grant	4,000	5,500	4,959	15,559	30,018	19,297	3,166	...	22,463	...	...
Hennepin .....	...	...	...	...	...	660	...	...	660	...	...
Hubbard	4,000	...	...	846	4,846	4,454	...	...	4,454	...	...
Isanti .....	...	50	724	1,710	2,484	1,569	1,347	...	2,916	...	...
Itasca	30,000	2,000	...	26	32,026	2,314	3,879	18,336	24,529	...	...
Jackson .....	...	...	2,295	20,062	22,357	3,148	12,642	...	15,790	...	...
Kanabec	4,000	3,590	376	7,440	15,406	15,495	241	...	15,736	...	...
Kandiyohi	4,000	12,000	4,125	29,522	49,647	13,818	35,146	...	48,964	...	...
Kittson	4,000	6,450	2,359	6,448	19,257	20,512	3,276	...	23,788	...	...
Koochiching .....	...	400	...	...	400	265	...	...	265	...	...
Lac qui Parle	4,000	11,000	2,964	23,969	41,933	25,283	13,490	739	39,512	...	...
Lake .....	...	...	...	...	...	...	...	...	...	...	...
Lake of the Woods .....	...	1,600	...	1,694	3,294	1,470	740	142	2,352	...	...
LeSueur .....	...	...	...	2,430	2,430	1,289	659	...	1,948	...	...
Lincoln	4,000	8,000	1,354	11,462	24,816	15,815	5,184	...	20,999	...	...
Lyon .....	...	...	1,369	6,059	7,428	1,378	5,272	729	7,379	...	...
McLeod .....	...	...	928	7,856	8,784	1,222	5,513	...	6,735	...	...
Mahnomen .....	...	1,500	81	1,489	3,070	1,627	1,299	160	3,086	...	...
Marshall	4,000	12,290	4,145	14,494	34,929	24,021	8,890	1,169	34,080	...	...
Marshall-Beltrami	4,000	10,500	754	2,395	17,649	11,809	6,157	521	18,487	...	...

TABLE 34 (Continued)
SOIL AND WATER CONSERVATION DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1977

SOIL AND WATER CONSERVATION DISTRICT	REVENUE RECEIPTS						DISBURSEMENTS				OUTSTANDING INDEBTEDNESS	
	INTERGOVERNMENTAL REVENUE			SERVICE CHARGES	ALL OTHER REVENUE	TOTAL RECEIPTS	CURRENT EXPENSE	PROJECT EXPENSE	CAPITAL OUTLAY (EQUIPMENT)	TOTAL DISBURSEMENTS		
	FEDERAL	STATE	COUNTY									
Martin	\$...	\$ 4,000	\$ 3,538	\$ 1,552	\$ 35,174	\$ 44,264	\$ 10,203	\$ 31,580	\$...	\$ 41,783	\$...	
Meeker	4,000	8,000	2,770	10,826	25,596	13,340	8,836	...	22,176	...	
Mille Lacs	4,000	1,908	1,753	...	7,661	5,776	...	...	5,776	...	
Morrison	4,000	14,205	1,832	8,258	28,295	23,838	4,726	...	28,564	...	
Mower	4,000	16,704	20,845	24,048	65,597	9,707	40,859	...	50,566	...	
Murray	1,724	15,473	17,197	3,326	9,695	...	13,021	...	
Nicollet	4,000	...	6,004	8,063	18,067	10,769	5,092	...	15,861	...	
Nobles	2,429	20,079	22,508	7,372	11,997	1,967	21,335	...	
East Otter Tail	125	1,420	6,986*	8,531	4,341*	3,754	...	8,095	...	
West Otter Tail	4,000	...	1,091	2,101	7,192	2,332	3,993	...	6,325	...	
Pennington	4,280	9,121	3,296	27,719	44,416	18,133	22,097	1,810	42,040	...	
Pine	4,000	13,833	...	752	18,585	15,225	...	...	15,225	...	
Pipestone	4,000	4,175	4,132	7,275	19,582	10,558	8,407	500	19,465	...	
East Polk	4,000	6,800	31,491	13,816	56,107	44,762	4,501	10,280	59,543	...	
West Polk	4,000	10,000	3,385	18,122	35,507	27,340	12,100	...	39,440	...	
Pope	4,000	9,466	1,037	6,166	20,669	18,898	8,244	...	27,142	...	
Ramsey	23,605	...	...	23,605	10,788	12,750	...	23,538	...	
Red Lake	6,500	3,870	1,193	5,891	17,454	14,888	7,802	...	22,690	...	
Redwood	1,347	23,977	25,324	15,380	5,879	396	21,655	...	
Renville	28,259	28,259	5,066	19,485	2,190	26,741	...	
Rice	1,052	1,052	393	413	307	1,113	...	
Rock	4,000	1,545	2,280	15,501	23,326	6,275	15,095	...	21,370	...	
Root River (Houston)	1,288	...	496	1,784	853	238	...	1,091	...	
Roseau	4,000	2,500	...	6,544	13,044	7,476	3,963	...	11,439	...	
North St. Louis	24	24	48	...	...	48	...	
South St. Louis	
Scott	1,071	1,021	3,529	5,621	1,711	3,585	...	5,296	...	
Sherburne	5,600	...	989	6,589	6,436	664	...	7,100	...	
Sibley	4,000	12,935	1,767	24,742	43,444	21,935	18,609	400	40,944	...	
Stearns	4,000	58,766	480	7,462	70,708	26,916	34,778	568	62,262	...	
Steele	4,000	2,000	34,886	6,885	47,771	31,151	3,225	...	34,376	...	
Stevens	7,925	7,925	4,565	3,446	...	8,011	...	
Swift	11,150	1,839	7,541	20,530	6,900	12,932	...	19,832	...	
Todd	4,000	20,180	6,099	1,543	31,822	28,519	3,199	...	31,718	...	
Traverse	4,000	5,762	1,405	9,151	20,318	13,255	11,285	...	24,540	...	
Upper Zumbro (Olmsted)	4,000	18,720	3,615	10,919	37,254	17,696	10,322	403	28,421	...	
Wabasha	493	493	434	...	...	434	...	
Wadena	4,000	8,000	...	6,916	18,916	13,521	662	2,431	16,614	...	
Walking-Water (Cottonwood)	1,011	4,361	5,372	350	4,585	2,190	7,125	...	
Waseca	4,000	...	8,447	15,200	27,647	20,360	8,893	6,138	35,391	...	
Washington	4,000	60,744	...	15,388	80,132	44,323	487	...	44,810	...	
Watonwan	8,356	4,725	1,698	16,296	31,075	12,025	8,192	...	20,217	...	
Wilkin	4,000	9,026	3,870	12,048*	28,944	20,881	7,782	2,364	31,027	1,650	
Burns-Homer-Pleasant (Winona)	
Winona	
Wright	4,000	23,332	3,938	15,273	46,543	28,222	12,503	...	40,725	...	
Yellow Medicine	4,000	9,437	3,405	13,962	30,804	18,126	11,088	...	29,214	...	
TOTAL		\$18,000	\$297,745	\$610,001	\$291,501	\$ 835,413	\$2,052,660	\$1,016,381	\$821,615	\$ 66,173	\$ 1,904,169	\$ 6,150

NOTE: * Includes borrowing of \$4,500 in Clearwater, \$500 borrowed and redeemed in East Otter Tail, and \$1,650 in Wilkin borrowed against Certificate of Deposit.

TABLE 35
WATERSHED DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered (1)

NAME OF DISTRICT	RECEIPTS									DISBURSEMENTS					OUTSTANDING INDEBTEDNESS		
			INTERGOVERNMENTAL			LOCAL UNITS	INTEREST EARNINGS	ALL OTHER REVENUE	BORROWING	TOTAL RECEIPTS	CURRENT EXPENSE	INTEREST	CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL DISBURSEMENTS		
	TAXES	ASSESSMENTS	FEDERAL	STATE	COUNTY												
Bear Valley	\$ 759	\$	\$	\$ 143	\$	\$	\$ 115	\$	\$	\$ 1,017	\$ 811	\$	\$	\$	\$ 811	\$	
Belle Creek	2,581	\$ 33,758	....	1,417	....	....	92	609	393,000	431,457	33,545	7,992	188,221	....	229,758	393,000
Buffalo Creek	41,354	....	....	8,897	....	....	1,154	....	....	51,405	25,091	....	14,370	....	39,461	....
Clearwater River	2,000(2)	....	....	....	....	....	....	....	....	2,000	....	....	....	....	....	....
Cooks Valley (3) .....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Coon Creek (3) .....	....	....	....	568	....	....	30	....	....	3,290	4,059	....	....	....	4,059	12,294*
Cormorant Lakes	2,692	....	....	275	....	....	222	....	....	497	591	....	....	....	591	....
Crooked Creek .....	....	....	....	2,275	....	....	35,995	3,047	....	78,081	12,773	36,107	....	1,053*	86,933	39,750*
High Island Creek	8,883	27,881	....	....	....	....	....	....	....	....	....	....	....	37,000	489,000	....
Joe River	15,866	....	....	....	....	....	6,275	....	....	22,141	2,123	4,466	....	8,533	15,122	126,914
Lac qui Parle - Yellow Bank	15,034	7,000	....	3,117	....	....	83	83	....	26,071	22,013	....	....	....	22,013	....
Lower Minnesota River	56,212	....	....	9,751	....	....	2,364	120,141	....	188,468	50,199	....	42,346	....	92,545	....
Middle Des Moines	27,959	....	13,594	2,256	75,065	....	4,944	....	....	123,818	42,558	....	119,388	....	161,946	....
Middle River - Snake River	34,564	67,005	....	3,571	4,732	....	2,697	215	....	112,784	49,448	....	63,400	....	112,848	....
Minnehaha Creek	144,648	....	....	....	....	....	1,262	....	....	145,910	95,039	....	74,752	....	169,791	....
Nine Mile Creek	76,722	11,178	4,912	20	92,832	133,182	133,182
Okabena-Ocheda	56	678	4,396	5,330	14,246	14,246
Pelican River	7,691	74	....	2,834	....	....	1,666	10,038	....	22,305	10,395	....	8,913	....	19,308	....
Prior Lake-Spring Lake	46,270	8,078	303	54,651	19,851	22,450	42,301
Ramsey-Washington-Metro	65,104	....	....	26,460	....	....	....	....	....	91,564	46,710	....	....	....	46,710	....
Red Lake	148,535	....	....	....	....	....	2,585	....	....	151,120	66,743	....	74,153	....	140,896	....
Rice Creek	133,402	3,610	....	....	32,581	....	3	172	....	169,768	36,196	....	84,742	....	120,938	....
Riley-Purgatory Creek	56,547	....	....	13,864	....	....	4,084	....	....	74,495	49,734	....	54,121	....	103,855	....
Roseau River	10,310	2,035	....	9	....	....	665	....	20,000	33,019	4,277	....	20,553	....	24,830	20,000
Sandhill River	7,492	....	....	2,416	....	....	314	....	....	10,222	1,876	....	....	....	1,876	....
South Buffalo	145	1,413	1,558	1,886	1,886
Stockton-Rollingstone-Minnesota City .....	....	....	....	1,470	....	....	....	....	....	1,470	427	....	....	....	427	....
Thirty Lakes	15,517	....	....	2,576	....	....	1,140	....	....	19,233	13,822	....	....	....	13,822	....
Turtle Creek	103	....	....	4,893	....	....	1,838	15,457	....	22,291	6,118	....	....	15,600*	21,718	....
Two River	22,138	....	....	1,484	....	....	4,534	....	....	28,156	9,034	2,007	....	4,916	15,957	57,701
Upper Minnesota River	8,357	....	....	1,573	....	....	....	161	....	10,091	12,565	....	....	....	12,565	....
Valley Branch	60,766	....	....	8,422	....	....	2,341	100	25,000	96,629	39,208	600	49,351	....	89,159	20,000*
Warroad	1,927	....	....	....	....	....	....	....	....	1,927	381	....	....	....	381	....
Wild Rice	49,355	23,821	13,525	5,291	117,025	276	3,088	90,065	33,636	114	28,755	62,505
Yellow Medicine River	35,061	....	....	....	....	....	610	1,645	....	159,632	5,650	476	135,364	....	141,490	....
TOTAL	\$ 1,098,050	\$ 165,184	\$ 13,594	\$ 126,043	\$ 229,403	\$ 11,178	\$ 87,069	\$ 154,776	\$ 438,000	\$ 2,323,297	\$ 844,187	\$ 51,762	\$ 980,879	\$ 67,102	\$ 1,943,930	\$ 1,183,659	

(NOTE: * Short term loan.

(1) Year ended December 31, 1976 except Pelican River and Turtle Creek - October 31, 1976, Belle Creek - November 24, 1976, Middle River - Snake River - January 31, 1977, Ramsey-Washington-Metro - February 28, 1977, and South Buffalo - March 31, 1977.

(2) Advance on 1977 taxes.

(3) Failed to report in 1976.

TABLE 36
DRAINAGE AND CONSERVANCY DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1976

NAME COUNTY	AITKIN Aitkin	RUSHFORD AREA Fillmore	WILKIN Wilkin	TOTAL
RECEIPTS				
REVENUE RECEIPTS				
Taxes	\$...	\$...	\$...	\$...
Other Revenue	740	3	...	743
NONREVENUE RECEIPTS				
BORROWING .....	....	...	...	...
TOTAL RECEIPTS	\$ 740	\$ 3	\$...	\$ 743
DISBURSEMENTS				
CURRENT EXPENSE				
Operation and Maintenance	\$ 841	\$ 751	\$ 25	\$ 1,617
TOTAL DISBURSEMENTS	\$ 841	\$ 751	\$ 25	\$ 1,617

TABLE 37
SANITARY DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	ALEXANDRIA LAKE AREA	DOVER, ENOTA AND ST. CHARLES AREA	EAGLE LAKE COMMISSION	MOOSE LAKE AND WINDERMERE AREA	WESTERN LAKE SUPERIOR	TOTAL
REVENUE RECEIPTS						
TAXES	\$ 199,494	\$ 31,384	\$	\$ 28,031	\$ 131,841	\$ 390,750
SPECIAL ASSESSMENTS .....	....	....	37,925	....	....	37,925
INTERGOVERNMENTAL REVENUE						
Federal	5,652,295	1,268,805	....	....	22,693,745	29,614,845
State	1,251,257	230,628	....	11,951	4,574,571	6,068,407
County .....	....	....	....	....	....	....
Local Units .....	....	....	....	....	26,323	26,323
TOTAL INTERGOVERNMENTAL REVENUE	\$ 6,903,552	\$ 1,499,433	\$	\$ 11,951	\$ 27,294,639	\$ 35,709,575
CHARGES FOR SERVICES	107,159	2,090	43,285	....	830,157	982,691
MISCELLANEOUS REVENUE						
Interest Earnings	237,882	16,189	....	....	1,222,590	1,476,661
All Other Revenue	8,675	....	....	....	63,789	72,464
TOTAL REVENUE RECEIPTS	\$ 7,456,762	\$ 1,549,096	\$ 81,210	\$ 39,982	\$ 29,543,016	\$ 38,670,066
NONREVENUE RECEIPTS						
BORROWING - Bonds	\$ 12,875,000	\$ 578,790	\$	\$	\$ 7,923,234	\$ 21,377,024
- Short Term .....	....	....	....	....	10,015,294	10,015,294
TOTAL RECEIPTS	\$ 20,331,762	\$ 2,127,886	\$ 81,210	\$ 39,982	\$ 47,481,544	\$ 70,062,384
DISBURSEMENTS						
CURRENT EXPENSE						
Administration	\$ 78,518	\$ 40,910	\$ 4,094	\$ 33,335	\$ 245,637	\$ 402,494
Operation and Maintenance	71,277	....	22,920	....	824,987	919,184
Interest	47,228	44,952	28,200	831	1,446,294	1,567,505
TOTAL CURRENT EXPENSE	\$ 197,023	\$ 85,862	\$ 55,214	\$ 34,166	\$ 2,516,918	\$ 2,889,183
CAPITAL OUTLAY	13,214,092	2,053,049	....	....	38,175	15,305,316
DEBT REDEMPTION - Bonds	550,000	114,121	22,000	....	43,750	615,750
- Short Term .....	....	....	....	....	39,000,000	39,137,121
TOTAL DISBURSEMENTS	\$ 13,961,115	\$ 2,253,032	\$ 77,214	\$ 57,166	\$ 41,598,843	\$ 57,947,370
SUMMARY OF BONDED DEBT TRANSACTIONS						
Outstanding beginning of year	\$ 825,000	\$ 484,121	\$ 564,000	\$ 23,000	\$ 46,517,284	\$ 48,413,405
Issued	12,875,000	590,000	....	....	18,000,000	31,465,000
Paid	550,000	114,121	22,000	23,000	39,043,750	39,752,871
Outstanding end of year	\$ 13,150,000	\$ 960,000	\$ 542,000	\$	\$ 25,473,534*	\$ 40,125,534

NOTE: * Includes Western Lake Superior Grant anticipation notes totaling \$10,000,000 payable November 1, 1977.

TABLE 38
LIBRARY DISTRICTS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS*
Year Ended December 31, 1976

LIBRARY LOCATION	ARROWHEAD VIRGINIA	CROW RIVER WILLMAR	EAST CENTRAL CAMBRIDGE	GREAT RIVER ST. CLOUD	KITCHIGAMI PINE RIVER	LAKE AGASSIZ MOORHEAD	MELSA ST. PAUL	NORTHWEST THIEF RIVER FALLS	PLUM CREEK WORTHINGTON	SELCO ROCHESTER	TRAVERSE DES SIOUX MANKATO (1)	WEST CENTRAL FERGUS FALLS	TOTAL
R E C E I P T S													
INTERGOVERNMENTAL REVENUE													
Federal	\$ 263,657	\$ 95,677	\$ 116,763	\$ 181,527	\$ 115,601	\$ 42,312	\$ 67,417	\$ 789,198	\$ 92,748	\$ 143,123	\$ 199,314	\$ 185,026	\$ 42,312 2,295,051 1,807,398
State	174,863	209,710	193,778	405,601	132,817	429,489	.....	.....	86,639	13,895	160,545	.....	45,000 61
Local Units													
TOTAL INTERGOVERNMENTAL REVENUE	\$ 438,520	\$ 305,387	\$ 310,541	\$ 587,128	\$ 248,418	\$539,218	\$789,198	\$ 179,387	\$ 157,018	\$ 359,859	\$ 185,026	\$ 45,061	\$ 4,144,761
FINES AND FEES	22,435	4,842	470	7,627	180	8,782	.....	6,738	4,406	.....	.....	.....	55,480
GIFTS AND DONATIONS .....	.....	588	.....	465	.....	.....	.....	.....	.....	.....	.....	.....	1,053
ALL OTHER REVENUE	149,296	12,747	8,024	16,006	10,762	6,754	42,561	.....	8,629	.....	4,377	519	259,675
TOTAL RECEIPTS	\$ 610,251	\$ 323,564	\$ 319,035	\$ 611,226	\$ 259,360	\$554,754	\$831,759	\$ 186,125	\$ 170,053	\$ 359,859	\$ 189,403	\$ 45,580	\$ 4,460,969
D I S B U R S E M E N T S													
CURRENT EXPENSE													
Salaries	\$ 234,163	\$ 205,460	\$ 201,008	\$ 447,666	\$ 164,043	\$346,522	\$ 34,627	\$ 122,184	\$ 29,674	\$ 92,128	\$ 43,911	\$ 5,417	\$ 1,926,803
Operation and Maintenance ..	9,520	7,455	58,832	5,099	11,926	27,227	.....	9,155	1,039	.....	25,218	.....	155,471
Books and Materials	181,203	92,842	19,629	162,711	75,300	106,678	40,058	15,860	33,197	39,516	.....	625	767,619
Payments to Other Libraries .....	.....	.....	.....	.....	.....	.....	575,034	.....	38,293	172,289	166,704	.....	952,320
Other	205,503	19,779	15,558	45,086	36,293	19,530	38,913	7,567	50,156	30,351	15,700	738	485,174
TOTAL CURRENT EXPENSE ...	\$ 630,389	\$ 325,536	\$ 295,027	\$ 660,562	\$ 287,562	\$499,957	\$688,632	\$ 154,766	\$ 152,359	\$ 334,284	\$ 251,533	\$ 6,780	\$ 4,287,387
CAPITAL OUTLAY	3,772	19,230	4,452	9,177	15,180	34,239	.....	2,000	8,858	50,210	4,539	.....	151,657
TOTAL DISBURSEMENTS ..	\$ 634,161	\$ 344,766	\$ 299,479	\$ 669,739	\$ 302,742	\$534,196	\$688,632	\$ 156,766	\$ 161,217	\$ 384,494	\$ 256,072	\$ 6,780	\$ 4,439,044

NOTE: * Data was summarized from reporting forms submitted to Department of Education.

(1) LeSueur-Waseca and Minnesota Valley Regional Library Districts joined Traverse De Sioux during the year.

TABLE 39
HOSPITAL DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered (1)

RECEIPTS	BLUE EARTH WINNEBAGO	CANBY	CHISAGO LAKES	CUYUNA RANGE	DAWSON	ELBOW LAKE*	FOREST LAKE	GLACIAL RIDGE	MILACA	MONTICELLO BIG LAKE	MOOSE LAKE	NORTH ITASCA	NORTH SUBURBAN*	PARKERS PRAIRIE	RICE COUNTY	ROSEAU	UNITED STAPLES	WESTERN POPE	TOTAL
REVENUE RECEIPTS																			
TAXES	\$ 128,800	\$ 41,419	\$ 42,597	\$ 23,225	\$ 61,046	\$ 24,094	\$ 52,697	\$ 36,133	\$	\$ 173,252	\$ 13,265	\$ 15,062	\$ 34,769	\$ 28,141	\$ 273,045	\$ 30,150	\$	\$ 10,611	\$ 988,306
INTERGOVERNMENTAL REVENUE																			
Federal																			
State	12,463	3,052	.....	6,869	.....	2,562	1,681	.....	.....	7,931	15,312	.....	.....	.....	.....	30,199	.....	.....	80,069
County .....	.....	11,722	.....	.....	10,000	.....	1,999	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,722
Local Units .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,999
OPERATING REVENUE	1,861,354	1,103,953	1,732,430	1,557,027	560,485	.....	1,592,878	639,080	1,220,048	1,273,465	1,521,270	589,456	1,224,459	304,872	3,342,461	1,679,245	1,178,032	176,943	21,557,458
MISCELLANEOUS REVENUE																			
Interest Earnings	25,221	13,249	11,113	4,197	6,873	490	20,504	1,567	15,701	5,395	32,727	2,478	162,413	1,040	80,507	49,496	24,239	1,514	438,724
All Other Revenue	95,213	9,665	7,574	4,689	59,572	.....	35,707	7,296	364	7,254	10,294	22,838	304,688	10,837	30,286	6,524	4,163	189,641	806,605
TOTAL REVENUE RECEIPTS	\$2,123,051	\$1,183,060	\$1,793,714	\$1,596,007	\$697,976	\$ 27,146	\$1,705,466	\$ 684,076	\$1,236,113	\$1,467,297	\$1,592,868	\$629,834	\$ 1,706,329	\$344,890	\$3,726,299	\$1,795,614	\$1,206,434	\$ 378,709	\$ 23,894,883
NONREVENUE RECEIPTS																			
BORROWING																			
Bonds .....	.....	.....	.....	49,000	.....	.....	.....	130,000	.....	877,985	.....	.....	8,070,000	.....	.....	.....	4,675,000	.....	13,801,985
TOTAL RECEIPTS	\$2,123,051	\$1,183,060	\$1,793,714	\$1,645,007	\$697,976	\$ 27,146	\$1,705,466	\$ 814,076	\$1,236,113	\$2,345,282	\$1,592,868	\$629,834	\$ 9,776,329	\$344,890	\$3,726,299	\$1,795,614	\$5,881,434	\$ 378,709	\$ 37,696,868
DISBURSEMENTS																			
CURRENT EXPENSE																			
Operating Expense	\$1,876,369	\$1,038,870	\$1,639,679	\$1,591,740	\$564,381	\$	\$1,532,661	\$ 651,868	\$1,171,693	\$1,402,887	\$1,460,474	\$629,274	\$ 18,020	\$288,436	\$3,258,959	\$1,640,938	\$1,061,946	\$ 163,350	\$ 19,991,545
Interest	54,230	13,882	89,536	3,825	43,846	10,461	92,861	20,073	26,996	15,723	24,851	5,797	551,959	7,818	64,659	37,157	884	17,923	1,082,481
Other	4,366	5,854	.....	68	14,500	.....	1,715	58,968	.....	2,019	.....	.....	.....	7,897	893	1,500	.....	.....	97,780
TOTAL CURRENT EXPENSE	\$1,934,965	\$1,058,606	\$1,729,215	\$1,595,633	\$622,727	\$ 10,461	\$1,627,237	\$ 730,909	\$1,198,689	\$1,420,629	\$1,485,325	\$635,071	\$ 569,979	\$304,151	\$3,324,511	\$1,679,595	\$1,062,830	\$ 181,273	\$ 21,171,806
CAPITAL OUTLAY	60,041	109,706	12,603	11,106	7,068	4,339	88,464	263,144	24,229	175,198	48,061	13,435	388,062	170,700	82,716	21,502	1,476,889	56,405	3,013,668
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES																			
DEBT REDEMPTION																			
Bonds	60,000	40,000	75,000	29,000	25,000	15,000	60,000	35,000	(2)	20,000	25,000	31,000	5,000	8,260,000	7,000	90,000	65,000	9,000	8,851,000
TOTAL DISBURSEMENTS	\$2,055,006	\$1,208,312	\$1,816,818	\$1,635,739	\$654,795	\$ 29,800	\$1,775,701	\$ 1,029,053	\$1,242,918	\$1,620,827	\$1,564,386	\$653,506	\$ 9,218,041	\$481,851	\$3,497,227	\$1,766,097	\$2,548,719	\$ 237,678	\$ 33,036,474
SUMMARY OF BONDED DEBT TRANSACTIONS																			
Outstanding beginning of year ...	\$1,180,000	\$ 335,000	\$1,755,000	\$ 80,000	\$890,000	\$ 275,000	\$1,345,000	\$ 130,000	\$ 585,000	\$ 415,000	\$ 605,000	\$ 90,000	\$13,650,000	\$150,000	\$1,410,000	\$ 745,000	\$ 29,000	\$1,200,000	\$ 24,739,000
Issued .....	.....	.....	49,000	29,000	25,000	15,000	60,000	25,000	20,000	25,000	31,000	5,000	8,070,000	8,260,000	7,000	.90,000	65,000	9,000	\$13,889,000
Paid	60,000	40,000	75,000	29,000	25,000	15,000	60,000	25,000	20,000	25,000	31,000	5,000	8,260,000	7,000	.90,000	65,000	9,000	8,841,000	
Outstanding end of year	\$1,120,000	\$ 295,000	\$1,680,000	\$ 100,000	\$865,000	\$ 260,000	\$1,285,000	\$ 105,000	\$ 565,000	\$ 1,280,000	\$ 574,000	\$ 85,000	\$13,460,000	\$143,000	\$1,320,000	\$ 680,000	\$ 4,770,000	\$1,200,000	\$ 29,787,000

NOTE: * Hospital operated by Non-profit Association.

(1) Forest Lake - August 31, 1976. Chisago Lakes, Cuyuna Range, Elbow Lake, Glacial Ridge, Milaca, Moose Lake, and Roseau - September 30, 1976. Blue Earth-Winnebago, Monticello-Big Lake, North Itasca, North Suburban, Parkers Prairie, Rice County, and United-Staples - December 31, 1976. Canby, Dawson, and Western Pope - June 30, 1977.

(2) Includes payment of \$25,000 on note due to the City of Glenwood (\$75,000 outstanding 9-30-76) and payment of \$10,000 on the City Medical Clinic bonds (\$240,000 outstanding 9-30-76).

TABLE 40
MENTAL HEALTH CENTERS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1977

NAME	LOCATION	COUNTIES PARTICIPATING	REVENUE RECEIPTS				TOTAL RECEIPTS	DISBURSEMENTS		TOTAL DISBURSEMENTS		
			INTERGOVERNMENTAL		CHARGES FOR SERVICES	OTHER RECEIPTS		OPERATING EXPENSE	CAPITAL OUTLAY			
			State and Federal	County and Local								
Anoka County	Anoka	Anoka	\$ 120,772	\$ 5,760	\$ 4,822	\$ 653	\$ 132,007	\$ 310,586	\$ 4,655	\$ 315,241		
Carver County	Carver	Carver	80,902	91,609	8,754	37	181,302	166,561	455	167,016		
Central Minnesota	St. Cloud	Benton .. Sherburne .. Stearns .. Wright ..	451,497	134,707	65,200	61,571	712,975	728,093	5,901	733,994		
Dakota County	So. St. Paul ...	Dakota	182,102	215,559	12,463	69,819	479,943	416,613	7,489	424,102		
Five County	Braham	Chisago .. Isanti .. Kanabec .. Mille Lacs .. Pine ..	171,018	145,068	11,102	67,809	394,997	236,680	1,863	238,543		
Freeborn-Mower	Austin	Freeborn .. Mower ..	206,178	213,592	36,349	1,790	457,909	373,218	12,547	385,765		
Hennepin County	Minneapolis ...	Hennepin	2,581,409	....	609,578	607,682	3,798,669	6,224,620	91,420	6,316,040	
Hiawatha Valley	Winona	Houston .. Wabasha .. Winona ..	115,904	64,000	11,223	5,217	196,344	169,718	1,257	170,975		
Lakeland	Fergus Falls ...	Becker .. Clay .. Douglas .. Grant .. Otter Tail .. Pope .. Stevens .. Traverse .. Wilkin ..	342,275	223,043	182,531	3,626	751,475	799,299	2,901	802,200		
Luther W. Youngdahl Human Relations Center ..	Owatonna	Dodge .. Rice .. Steele .. Waseca ..	119,956	126,454	22,229	1,597	270,236	231,706	7,071	238,777		
Minnesota Valley	Mankato	Blue Earth .. Le Sueur ..	129,916	166,000	16,019	5,392	317,327	283,529	103	283,632		
Northeast Minnesota	Duluth	Carlton .. Cook .. Lake .. St. Louis ..	1,055,277	292,819	....	4,534	1,352,630	1,792,940	9,320	1,802,260	
Northern Pines	Little Falls ...	Crow Wing .. Morrison .. Todd .. Wadena ..	141,019	131,092	7,540	1,604	281,255	237,259	812	238,071		

TABLE 40
MENTAL HEALTH CENTERS
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1977

NAME	LOCATION	COUNTIES PARTICIPATING	REVENUE RECEIPTS				TOTAL RECEIPTS	DISBURSEMENTS		TOTAL DISBURSEMENTS		
			INTERGOVERNMENTAL		CHARGES FOR SERVICES	OTHER RECEIPTS		OPERATING EXPENSE	CAPITAL OUTLAY			
			State and Federal	County and Local								
Northland	Grand Rapids ...	Aitkin Itasca Koochiching	\$ 102,950	\$ 109,548	\$ 10,233	\$ 1,176	\$ 223,907	\$ 219,361	\$ 652	\$ 220,013		
Northwestern	Crookston	Kittson Mahnomen	426,949	217,539	34,905	68,419	747,812	424,141	8,377	432,518		
Norman .....	.....	Marshall									
Pennington .....	.....	Pennington									
Polk .....	.....	Polk									
Red Lake .....	.....	Red Lake									
Ramsey County	St. Paul	Ramsey	1,610,602	951,312	172,067	1,151,982	3,885,963	3,228,870	29,698	3,258,568		
Range	Virginia	St. Louis	351,656	252,200	30,944	27,451	662,251	659,347	25,379	684,726		
Scott County	Shakopee	Scott	122,285	239,245	4,066	10,126	375,722	216,287	1,279	217,566		
Sioux Trails	New Ulm	Brown Faribault	76,647	179,633	8,894	2,348	267,522	200,525	1,338	201,863		
Nicollet .....	.....	Martin									
Sibley .....	.....	Sibley									
Watonwan .....	.....	Watonwan									
Southwestern	Luverne	Cottonwood	163,560	158,750	23,742	321	346,373	316,805	10,820	327,625		
Jackson .....	.....	Jackson									
Nobles .....	.....	Nobles									
Pipestone .....	.....	Pipestone									
Rock .....	.....	Rock									
Upper Mississippi	Bemidji	Beltrami	431,087	177,135	31,510	267	639,999	650,446	11,021	661,467		
Cass .....	.....	Cass									
Clearwater .....	.....	Clearwater									
Hubbard .....	.....	Hubbard									
Lake of the Woods ..	.....	Lake of the Woods ..									
Roseau .....	.....	Roseau									
Washington County	Lake Elmo	Washington	176,572	170,595	13,327	9,548	370,042	307,604	2,661	310,265		
Big Stone .....	.....	Big Stone									
Chippewa .....	.....	Chippewa									
Kandiyohi .....	.....	Kandiyohi									
Lac Qui Parle .....	.....	Lac Qui Parle									
McLeod .....	.....	McLeod									
Meeker .....	.....	Meeker									
Renville .....	.....	Renville									
Swift .....	.....	Swift									
West Central	Willmar	Lincoln	717,179	149,941	142,682	21,199	1,031,001	1,031,873	5,767	1,037,640		
Lyon .....	.....	Lyon									
Murray .....	.....	Murray									
Redwood .....	.....	Redwood									
Yellow Medicine .....	.....	Yellow Medicine									
Zumbro Valley	Rochester	Fillmore	258,045	250,099	52,982	9,069	570,195	604,971	6,010	610,981		
Goodhue .....	.....	Goodhue									
Olmsted .....	.....	Olmsted									
TOTAL .....	.....	.....	\$10,255,581	\$4,781,212	\$ 1,525,053	\$ 2,141,707	\$18,703,553	\$20,075,317	\$248,796	\$ 20,324,113

TABLE 41
DULUTH ARENA-AUDITORIUM ADMINISTRATIVE BOARD
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS*
Year Ended June 30, 1977

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES (HOTEL-MOTEL TAX)	\$ 116,898
INTERGOVERNMENTAL REVENUE	
Federal	675,000
State .....	.....
County .....	.....
Local Units - Duluth	476,095
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,151,095
CHARGES FOR SERVICES	890,562
MISCELLANEOUS REVENUE	
Interest Earnings	27,530
All Other Revenue .....	.....
TOTAL REVENUE RECEIPTS	\$ 2,186,085
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 2,186,085
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration, Operation and Maintenance	\$ 1,123,980
Interest .....	.....
TOTAL CURRENT EXPENSE	\$ 1,123,980
CAPITAL OUTLAY	1,436,410
DEBT REDEMPTION .....	.....
TOTAL DISBURSEMENTS	\$ 2,560,390
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	.....
Paid .....	.....
Outstanding end of year	\$*

NOTE: *Arena-Auditorium bond issue of 1963 (\$2,040,000 outstanding 12-31-76), bond issue of 1969 (\$170,000 outstanding 12-31-76) and bond issue of 1974 (\$2,020,000 outstanding 12-31-76)
reported as debt of the city of Duluth.

TABLE 42
TRANSIT SYSTEMS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered*

R E C E I P T S	DULUTH TRANSIT AUTHORITY (1)	ST. CLOUD METROPOLITAN TRANSIT COMMISSION (2)	TOTAL
REVENUE RECEIPTS			
TAXES	\$	\$ 171,076	\$ 171,076
WHEELAGE TAX .....	.....	9,656	9,656
INTERGOVERNMENTAL REVENUE			
Federal	319,192	59,900	379,092
State	575,632	307,723	883,355
County .....	.....	.....	.....
Local Units	287,816	.....	287,816
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,182,640	\$ 367,623	\$ 1,550,263
CHARGES FOR SERVICES	1,646,447	.....	1,646,447
MISCELLANEOUS REVENUE			
Interest Earnings	2,080	.....	2,080
All Other Revenue .....	.....	.....	.....
TOTAL REVENUE RECEIPTS	\$ 2,831,167	\$ 548,355	\$ 3,379,522
NONREVENUE RECEIPTS			
BORROWING .....	.....	.....	.....
TOTAL RECEIPTS	\$ 2,831,167	\$ 548,355	\$ 3,379,522
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Administration	\$ 579,462	\$ 35,169	\$ 614,631
Operation and Maintenance	2,251,706	401,162	2,652,868
Interest .....	.....	2,469	2,469
TOTAL CURRENT EXPENSE	\$ 2,831,168	\$ 438,800	\$ 3,269,968
CAPITAL OUTLAY	159,067	45,796	204,863
DEBT REDEMPTION .....	.....	.....	.....
TOTAL DISBURSEMENTS	\$ 2,990,235	\$ 484,596	\$ 3,474,831
SUMMARY OF BONDED DEBT TRANSACTIONS			
Outstanding beginning of year	\$	\$	\$
Issued .....	.....	.....	.....
Paid .....	.....	.....	.....
Outstanding end of year	\$ (1)	\$	\$

NOTE: * Duluth - December 31, 1976 and St. Cloud - September 30, 1976.

(1) Transit Authority bond issue of 1969 (\$1,060,000 outstanding 12-31-76) reported as general obligation debt of the City of Duluth.

(2) Data obtained from audit report for fifteen month period ended September 30, 1976.

TABLE 43
AIRPORT COMMISSIONS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS, AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	DULUTH	CHISWICK HIBBING	EVELETH VIRGINIA	BAUDETTE LAKE OF THE WOODS	TOTAL
REVENUE RECEIPTS					
TAXES	\$	\$	\$	\$	\$
INTERGOVERNMENTAL REVENUE					
Federal					
State	66,783	105,778	15,746	3,000	191,307
County				2,000	2,000
Local Units	166,051	20,000	15,000	2,000	203,051
TOTAL INTERGOVERNMENTAL REVENUE	\$ 232,834	\$ 125,778	\$ 30,746	\$ 7,000	\$ 396,358
CHARGES FOR SERVICES	1,160,286	61,778	....	....	1,222,064
MISCELLANEOUS REVENUE					
Interest Earnings	7,796	....	....	....	7,796
All Other Revenue	527	6,642	....	....	7,169
TOTAL REVENUE RECEIPTS	\$ 1,401,443	\$ 194,198	\$ 30,746	\$ 7,000	\$ 1,633,387
NONREVENUE RECEIPTS					
BORROWING .....	....	....	....	....	....
TOTAL RECEIPTS	\$ 1,401,443	\$ 194,198	\$ 30,746	\$ 7,000	\$ 1,633,387
DISBURSEMENTS					
CURRENT EXPENSE					
Administration	\$ 233,591	\$ 34,011	\$	\$ 806	\$ 268,408
Operation and Maintenance	1,302,806	53,182	17,344	5,215	1,378,547
Interest	144,183	....	....	....	144,183
TOTAL CURRENT EXPENSE	\$ 1,680,580	\$ 87,193	\$ 17,344	\$ 6,021	\$ 1,791,138
CAPITAL OUTLAY	27,984	71,310	21,343	450	121,087
DEBT REDEMPTION	50,000	....	....	....	50,000
TOTAL DISBURSEMENTS	\$ 1,758,564	\$ 158,503	\$ 38,687	\$ 6,471	\$ 1,962,225
SUMMARY OF BONDED DEBT TRANSACTIONS					
Outstanding beginning of year	\$ 2,330,000	\$	\$	\$	\$ 2,330,000
Issued .....	....	....	....	....	....
Paid	50,000	....	....	....	50,000
Outstanding end of year	\$ 2,280,000	\$	\$	\$	\$ 2,280,000

TABLE 44
PORT AUTHORITIES
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS, AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	DULUTH(2)	ST. PAUL	WINONA	TOTAL
REVENUE RECEIPTS				
TAXES	\$ 11,578	\$	\$ 45,265	\$ 56,843
INTERGOVERNMENTAL REVENUE				
Federal .....	....	....	....	....
State	80,000	....	....	80,000
County .....	....	....	....	....
Local Units (City of St. Paul - Taxes) .....	....	1,734,404	....	1,734,404
TOTAL INTERGOVERNMENTAL REVENUE	\$ 80,000	\$ 1,734,404	\$	\$ 1,814,404
CHARGES FOR SERVICES	2,113,975	4,401,948	10,553	6,526,476
MISCELLANEOUS REVENUE				
Interest Earnings	77,931	1,276,953(5)	11,327	1,366,211
All Other Revenue	559	384,813	....	385,372
TOTAL REVENUE RECEIPTS	\$ 2,284,043	\$ 7,798,118	\$ 67,145	\$ 10,149,306
NONREVENUE RECEIPTS				
BORROWING	\$	\$ 28,376,303	\$	\$ 28,376,303
TOTAL RECEIPTS	\$ 2,284,043	\$ 36,174,421	\$ 67,145	\$ 38,525,609
DISBURSEMENTS				
CURRENT EXPENSE				
Administration, Operation and Maintenance	\$ 2,578,592	\$ 606,427	\$ 17,572	\$ 3,202,591
Interest	196,852	3,395,431	18,563	3,610,846
TOTAL CURRENT EXPENSE	\$ 2,775,444	\$ 4,001,858	\$ 36,135	\$ 6,813,437
CAPITAL OUTLAY	95,861	7,212,389	1,977	7,310,227
DEBT REDEMPTION - Bonds	75,000	21,060,000	25,000	21,160,000
- Short Term .....	....	1,000,000	....	1,000,000
TOTAL DISBURSEMENTS	\$ 2,946,305	\$ 33,274,247	\$ 63,112	\$ 36,283,664
SUMMARY OF BONDED DEBT TRANSACTIONS				
Outstanding beginning of year	\$ 3,095,000	\$ 60,555,000	\$ 325,000	\$ 63,975,000
Issued .....	....	25,260,000	....	29,260,000
Paid	75,000	21,060,000(4)	25,000	21,160,000
Outstanding end of year	\$ 3,020,000(3)	\$ 68,755,000(5)	\$ 300,000	\$ 72,075,000

NOTE: (1) Duluth - March 31, 1977.
(2) Does not include Industrial Development Funds rent, capital outlay and debt service expenditures.
(3) Bonded debt does not include Duluth Industrial Revenue Bonds payable in the amount of \$38,658,422. The Port Authority assumed control of the International Organics, Inc. facility by reason of default on rents payable. Port Authority, as trustee, paid bondholders from the Bond Reserve Fund on June 1, 1976. The bonds (Bond Series 3) have been in default since June 1, 1976. The Port Authority is named in legal actions aimed at recovering a \$5,000 bond by an individual bondholder.
The Port Authority is also being sued for \$750,000 by Mid-Continent Warehouse, charging damage by loss of business because the Port Authority accepts domestic storage.
(4) Includes refunded issues, because sufficient funds were placed in escrow to defuse the principal and interest of refunded issues.
(5) General Obligation Bonds of \$21,630,000 and Revenue Bonds of \$47,125,000, not including refunded bond issues. Interest Earnings does not include sinking fund interest in escrow for retirement of refunded issues.

TABLE 45
REGIONAL DEVELOPMENT COMMISSIONS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Period Covered *

RECEIPTS	NORTHWEST REGION 1	HEADWATERS REGION 2	ARROWHEAD REGION 3	WEST CENTRAL REGION 4	REGION 5	REGION 6E	UPPER MINN. VALLEY REGION 6W	EAST CENTRAL REGION 7E	CENTRAL MINNESOTA REGION 7W	SOUTHWEST REGION 8	REGION 9	SOUTHEASTERN REGION 10	METROPOLITAN COUNCIL REGION 11	TOTAL
REVENUE RECEIPTS														
TAXES	\$ 32,531	\$ 18,135	\$ 118,689	\$	\$ 41,915	\$ 58,787	\$ 23,190	\$	\$	\$ 78,438	\$ 103,513	\$ 200,415	\$ 2,972,030	\$ 3,647,643
INTERGOVERNMENTAL REVENUE														
Federal	\$5,000	68,250	188,165	24,388	59,693	....	30,000	30,000	10,220	47,241	3,326,968	3,839,925		
State	139,632	84,821	574,084	258,211	272,307	156,007	164,804	216,753	299,953	359,856	22,689,456	25,463,882		
County	2,953	....	4,579	....	....	....	12,298	1,896	11,624	....	....	....	31,454	
Local Units	296	47,103	48,906	....	....	832	5,000	....	....	....	....	724,742	828,775	
TOTAL INTERGOVERNMENTAL REVENUE	\$ 197,881	\$ 200,174	\$ 815,734	\$ 282,599	\$ 332,000	\$ 156,839	\$ 142,201	\$ 140,797	\$ 208,998	\$ 216,753	\$ 321,797	\$ 407,097	\$ 26,741,166	\$ 30,164,036
CHARGES FOR SERVICES	1,683	....	....	57,288	....	8	245	....	964	38	....	....	....	60,226
MISCELLANEOUS REVENUE														
Interest Earnings	2,114	2,507	....	2,807	1,598	2,655	797	582	600	3,572	2,770	2,527	1,076,626	1,099,155
All Other Revenue	11,265	4,611	4,186	7,261	184	265	577	2,547	338	5,105	60	9,729	6,854	52,982
TOTAL REVENUE RECEIPTS ...	\$ 245,474	\$ 225,427	\$ 938,609	\$ 349,955	\$ 375,697	\$ 218,554	\$ 167,010	\$ 143,926	\$ 210,900	\$ 303,906	\$ 428,140	\$ 619,768	\$ 30,796,676	\$ 35,024,042
NONREVENUE RECEIPTS														
BORROWING - Short Term	\$	\$	\$ 100,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 100,000
TOTAL RECEIPTS	\$ 245,474	\$ 225,427	\$ 1,038,609	\$ 349,955	\$ 375,697	\$ 218,554	\$ 167,010	\$ 143,926	\$ 210,900	\$ 303,906	\$ 428,140	\$ 619,768	\$ 30,796,676	\$ 35,124,042
DISBURSEMENTS														
CURRENT EXPENSE														
Administration	\$ 120,019	\$ 29,640	\$ 28,526	\$ 81,291	\$ 36,074	\$ 154,222	\$ 137,940	\$ 62,749	\$ 88,604	\$ 214,412	\$ 40,721	\$ 141,239	\$ 1,368,017	\$ 2,503,454
Project Expense	109,407	187,342	927,612	302,539	346,548	....	25,243	94,378	121,895	109,245	374,424	262,797	4,979,422	7,840,852
Interest .....	....	....	3,784	....	....	11	....	....	....	....	....	....	2,386,250	2,390,045
TOTAL CURRENT EXPENSE	\$ 229,426	\$ 216,982	\$ 959,922	\$ 383,830	\$ 382,622	\$ 154,233	\$ 163,183	\$ 157,127	\$ 210,499	\$ 323,657	\$ 415,145	\$ 404,036	\$ 8,733,689	\$ 12,734,351
CAPITAL OUTLAY	3,449	....	6,881	10,261	4,890	....	4,917	4,185	2,307	1,117	6,329	30,174	9,133,241	9,207,751
DEBT REDEMPTION - Bonds .....	....	....	50,000	....	....	....	....	....	....	....	....	....	840,000	840,000
- Short Term .....	....	....	....	....	....	....	....	....	....	....	....	....	....	50,000
TOTAL DISBURSEMENTS	\$ 232,875	\$ 216,982	\$ 1,016,803	\$ 394,091	\$ 387,512	\$ 154,233	\$ 168,100	\$ 161,312	\$ 212,806	\$ 324,774	\$ 421,474	\$ 434,210	\$ 18,706,930	\$ 22,832,102
SUMMARY OF BONDED DEBT TRANSACTIONS														
Outstanding beginning of year	\$	\$	\$ 50,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 36,380,000	\$ 36,430,000
Issued .....	....	....	100,000	....	....	....	....	....	....	....	....	....	100,000	
Paid .....	....	....	50,000	....	....	....	....	....	....	....	....	....	840,000	890,000
Outstanding end of year	\$	\$	\$ 100,000(1)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 35,540,000	\$ 35,640,000(1)

NOTE: * Year ended June 30, 1977 except regions 3, 10 and 11 which ended December 31, 1976.

(1) Includes Certificates of Indebtedness of \$50,000 and Notes Payable of \$50,000.

TABLE 46
METROPOLITAN AIRPORTS COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$ 592,610
INTERGOVERNMENTAL REVENUE	
Federal	172,320
State	11,668
TOTAL INTERGOVERNMENTAL REVENUE	\$ 183,988
CHARGES FOR SERVICES	
Wold Chamberlain Field	\$ 16,490,278
Holman Field	122,092
Flying Cloud Field	85,611
Crystal Field	104,177
Anoka County Field	45,774
Lake Elmo Field	30,521
TOTAL CHARGES FOR SERVICES	\$ 16,878,453
MISCELLANEOUS REVENUE	
Interest Earnings	\$ 2,583,309
TOTAL REVENUE RECEIPTS	\$ 20,238,360
NONREVENUE RECEIPTS	
BORROWING	\$
TOTAL RECEIPTS	\$ 20,238,360
D I S B U R S E M E N T S	
CURRENT EXPENSE	
OPERATION AND MAINTENANCE	
General Administration	\$ 996,573
Wold Chamberlain Field	11,442,260
Holman Field	246,047
Flying Cloud Field	133,326
Crystal Field	100,623
Anoka County Field	89,936
Lake Elmo Field	21,426
TOTAL OPERATION AND MAINTENANCE	\$ 13,030,191
INTEREST	3,954,311
TOTAL CURRENT EXPENSE	\$ 16,984,502
CAPITAL OUTLAY	
General Administration	\$ 9,743
Wold Chamberlain Field	3,529,310
Holman Field	56,695
Flying Cloud Field	81,592
Crystal Field	580
Anoka County Field	176,180
Lake Elmo Field	16,514
TOTAL CAPITAL OUTLAY	\$ 3,870,614
DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES	
DEBT REDEMPTION	\$ 4,190,000
TOTAL DISBURSEMENTS	\$ 25,045,116
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 100,540,000
Issued .....	....
Paid	4,190,000
Outstanding end of year	\$ 96,350,000

TABLE 47
TWIN CITIES AREA METROPOLITAN TRANSIT COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$ 13,052,973
INTERGOVERNMENTAL REVENUE	
Federal	10,850,811
State	16,309,000
County .....	.....
Local Units .....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 27,159,811
CHARGES FOR SERVICES	16,738,258
MISCELLANEOUS REVENUE	
Interest Earnings	573,417
All Other Revenue	67,419
TOTAL REVENUE RECEIPTS	\$ 57,591,878
NONREVENUE RECEIPTS	
BORROWING	\$ 6,932,788
TOTAL RECEIPTS	\$ 64,524,666
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 7,360,824
Operation and Maintenance	41,550,434
Interest	666,382
TOTAL CURRENT EXPENSE	\$ 49,577,640
CAPITAL OUTLAY	11,943,057
DEBT REDEMPTION	2,000,000
TOTAL DISBURSEMENTS	\$ 63,520,697
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 12,100,000
Issued	6,850,000
Paid	2,000,000
Outstanding end of year	\$ 16,950,000

TABLE 48
METROPOLITAN WASTE CONTROL COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
TAXES	\$
INTERGOVERNMENTAL REVENUE	
Federal	37,276,895
State	6,937,573
County .....	.....
Local Units .....	.....
TOTAL INTERGOVERNMENTAL REVENUE	\$ 44,214,468
CHARGES FOR SERVICES	24,530,133
MISCELLANEOUS REVENUE	
Interest Earnings	3,563,058
All Other Revenue	40,383
TOTAL REVENUE RECEIPTS	\$ 72,348,042
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 72,348,042
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration, Operation and Maintenance	\$ 18,867,138
Interest	7,133,600
TOTAL CURRENT EXPENSE	\$ 26,000,738
CAPITAL OUTLAY	59,822,853
DEBT REDEMPTION	2,825,000
TOTAL DISBURSEMENTS	\$ 88,648,591
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 149,096,000
Issued .....	.....
Paid	2,825,000
Outstanding end of year	\$ 146,271,000

TABLE 49
CONSERVATION DISTRICTS
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

R E C E I P T S	L a k e M i n n e t o n k a	W h i t e B e a r L a k e	T O T A L
REVENUE RECEIPTS			
TAXES	\$	\$	\$
INTERGOVERNMENTAL REVENUE			
Federal .....	.....	.....	.....
State .....	.....	.....	.....
County .....	.....	.....	.....
Local Units	48,440	7,996	56,436
TOTAL INTERGOVERNMENTAL REVENUE	\$ 48,440	\$ 7,996	\$ 56,436
CHARGES FOR SERVICES .....	.....	.....	.....
MISCELLANEOUS REVENUE			
Interest Earnings .....	.....	178	178
All Other Revenue	8,583	.....	8,583
TOTAL REVENUE RECEIPTS	\$ 57,023	\$ 8,174	\$ 65,197
NONREVENUE RECEIPTS			
BORROWING .....	.....	.....	.....
TOTAL RECEIPTS	\$ 57,023	\$ 8,174	\$ 65,197
D I S B U R S E M E N T S			
CURRENT EXPENSE			
Administration	\$ 50,159	\$	\$ 50,159
Operation and Maintenance .....	.....	2,393	2,393
Interest .....	.....	.....	.....
TOTAL CURRENT EXPENSE	\$ 50,159	\$ 2,393	\$ 52,552
CAPITAL OUTLAY	3,696	1,100	4,796
DEBT REDEMPTION .....	.....	.....	.....
TOTAL DISBURSEMENTS	\$ 53,855	\$ 3,493	\$ 57,348
SUMMARY OF BONDED DEBT TRANSACTIONS			
Outstanding beginning of year	\$	\$	\$
Issued .....	.....	.....	.....
Paid .....	.....	.....	.....
Outstanding end of year	\$	\$	\$

TABLE 50
METROPOLITAN MOSQUITO CONTROL DISTRICT
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	AMOUNT
REVENUE RECEIPTS	
INTERGOVERNMENTAL REVENUE	
State	\$ 56,100
Anoka County	123,770
Dakota County	111,847
Hennepin County	768,064
Ramsey County	381,004
Scott County	25,938
Washington County	66,387
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,533,110
CHARGES FOR SERVICES .....	.....
MISCELLANEOUS REVENUE	
Interest Earnings .....	.....
All Other Revenue	476
TOTAL REVENUE RECEIPTS	\$ 1,533,586
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 1,533,586
DISBURSEMENTS	
CURRENT EXPENSE	
Administration	\$ 103,928
Operation and Maintenance	1,255,559
Interest	7,224
TOTAL CURRENT EXPENSE	\$ 1,366,711
CAPITAL OUTLAY	30,868
DEBT REDEMPTION .....	.....
TOTAL DISBURSEMENTS	\$ 1,397,579
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$
Issued .....	.....
Paid .....	.....
Outstanding end of year	\$

TABLE 51
METROPOLITAN SPORTS AREA COMMISSION
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	AMOUNT
REVENUE RECEIPTS	
TAXES	\$
INTERGOVERNMENTAL REVENUE	
Federal .....	.....
State .....	.....
OPERATING REVENUE	
Operation of Stadium	\$ 567,786
Parking	631,999
Concessions	245,834
MISCELLANEOUS REVENUE	
Interest Earnings	28,182
All Other Revenue	98,830
TOTAL REVENUE RECEIPTS	\$ 1,572,631
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 1,572,631
DISBURSEMENTS	
CURRENT EXPENSE	
Administration	\$ 66,259
Operation and Maintenance	932,736
Interest	80,400
TOTAL CURRENT EXPENSE	\$ 1,079,395
CAPITAL OUTLAY	25,971
DEBT REDEMPTION .....	.....
TOTAL DISBURSEMENTS	\$ 1,105,366
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 3,216,000
Issued .....	.....
Paid .....	.....
Outstanding end of year	\$ 3,216,000

TABLE 52
HENNEPIN COUNTY PARK RESERVE DISTRICT*
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	AMOUNT
REVENUE RECEIPTS	
TAXES	\$ 2,870,895
INTERGOVERNMENTAL REVENUE	
Federal .....	.....
State	162,236
County	81,227
Local Units	2,005,734
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,249,197
CHARGES FOR SERVICES	559,395
MISCELLANEOUS REVENUE	
Interest Earnings	375,668
All Other Revenue	184,259
TOTAL REVENUE RECEIPTS	\$ 6,239,414
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 6,239,414
DISBURSEMENTS	
CURRENT EXPENSE	
Administration	\$ 409,277
Operation and Maintenance	2,478,304
Interest	143,740
TOTAL CURRENT EXPENSE	\$ 3,031,321
CAPITAL OUTLAY	3,722,714
DEBT REDEMPTION	450,000
TOTAL DISBURSEMENTS	\$ 7,204,035
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 4,650,000(1)
Issued .....	.....
Paid	450,000
Outstanding end of year	\$ 4,200,000

NOTE: * Includes Scott-Hennepin Park Advisory Board.
(1) During 1976, \$5,825,000 of Hennepin County Park Bonds were determined to be obligations of Hennepin County and not of the District.

TABLE 53
HIBBING-STUNTZ JOINT RECREATION AND PARK BOARD*
AND ELY RECREATION BOARD**
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended December 31, 1976

RECEIPTS	HIBBING-STUNTZ	ELY RECREATION BOARD	TOTAL
REVENUE RECEIPTS			
TAXES	\$ 169,505	\$	\$ 169,505
INTERGOVERNMENTAL REVENUE			
Federal .....	.....	.....	.....
State	25,908	.....	25,908
County .....	.....	.....	.....
Local Units	2,090	17,804	19,894
TOTAL INTERGOVERNMENTAL REVENUE	\$ 27,998	\$ 17,804	\$ 45,802
CHARGES FOR SERVICES	55,814	23,124	78,938
MISCELLANEOUS REVENUE			
Interest Earnings	1,934	165	2,099
All Other Revenue	3,680	3,402	7,082
TOTAL REVENUE RECEIPTS	\$ 258,931	\$ 44,495	\$ 303,426
NONREVENUE RECEIPTS			
BORROWING .....	.....	.....	.....
TOTAL RECEIPTS	\$ 258,931	\$ 44,495	\$ 303,426
DISBURSEMENTS			
CURRENT EXPENSE			
Administration .....	\$ ....	.....	.....
Operation and Maintenance	213,028	47,547	260,575
Interest .....	.....	.....	.....
TOTAL CURRENT EXPENSE	\$ 213,028	\$ 47,547	\$ 260,575
CAPITAL OUTLAY	14,589	947	15,536
DEBT REDEMPTION .....	.....	.....	.....
TOTAL DISBURSEMENTS	\$ 227,617	\$ 48,494	\$ 276,111
SUMMARY OF BONDED DEBT TRANSACTIONS			
Outstanding beginning of year .....	\$ ....	.....	.....
Issued .....	.....	.....	.....
Paid .....	.....	.....	.....
Outstanding end of year .....	\$ ....	.....	.....

NOTE: * City and school district of Hibbing and the Town of Stuntz.
** City and School district of Ely and the Town of Morse.

TABLE 54
SPIRIT MOUNTAIN RECREATION AREA AUTHORITY
CLASSIFICATION OF RECEIPTS, DISBURSEMENTS AND INDEBTEDNESS
Year Ended September 30, 1976

R E C E I P T S	A M O U N T
REVENUE RECEIPTS	
INTERGOVERNMENTAL REVENUE	
Federal	\$ 6
State	\$ 130,953
Local Units - Duluth	\$ 130,959
TOTAL INTERGOVERNMENTAL REVENUE	\$ 130,959
OPERATING REVENUE	
Operation of Recreation Area	\$ 1,230,015
Food and Beverage	926,571
Concessions	42,321
MISCELLANEOUS REVENUE	
Interest Earnings	18,870
All Other Revenue	59,554
TOTAL REVENUE RECEIPTS	\$ 2,408,290
NONREVENUE RECEIPTS	
BORROWING .....	.....
TOTAL RECEIPTS	\$ 2,408,290
D I S B U R S E M E N T S	
CURRENT EXPENSE	
Administration	\$ 830,893
Operation and Maintenance	1,365,408
Interest	241,029
TOTAL CURRENT EXPENSE	\$ 2,437,330
CAPITAL OUTLAY	133,194
DEBT REDEMPTION .....	.....
TOTAL DISBURSEMENTS	\$ 2,570,524
SUMMARY OF BONDED DEBT TRANSACTIONS	
Outstanding beginning of year	\$ 3,000,000
Issued .....	.....
Paid .....	.....
Outstanding end of year	\$ 3,000,000

TABLE 55
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING OPERATIONS
Period Covered (1)

MUNICIPALITY	STATEMENT OF INCOME AND EXPENSE						FEDERAL GRANTS	BORROWING BONDS* AND SHORT TERM LOANS	CAPITAL OUTLAY	DEBT SERVICE		
	Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Bonds Paid	Short Term Loans Paid
Aitkin County	\$ 90,997	\$ 252,489	\$ (161,492)	\$ 2,342	\$ 42,212	\$ (201,362)	\$ 221,025	\$ 8,000	\$ 3,829	\$ 42,170	\$ 9,469	\$
Albert Lea	122,543	116,193	6,350	5,194	139,795	(128,251)	171,726	68,160	106,596	139,795	28,708	8,227
Alexandria	62,260	57,502	4,758	3,004	72,588	(64,826)	87,520	.....	1,774	70,275	15,780	.....
Austin	155,106	125,572	29,534	8,938	205,234	(166,762)	240,876	.....	69,518	205,234	32,283	.....
Bagley	21,373	19,951	1,422	772	28,246	(26,052)	33,165	.....	.....	28,081	5,643	985
Barnesville	20,267	20,603	(336)	1,551	26,306	(25,091)	33,646	.....	2,169	26,306	3,764	1,121
Bemidji	64,179	63,355	824	3,224	69,266	(65,218)	90,289	.....	1,770	69,105	20,000	887
Benson	43,378	43,242	136	1,327	40,804	(39,341)	57,536	.....	1,886	40,804	15,000	512
Blue Earth	35,686	42,332	(6,646)	881	58,329	(64,094)	71,454	9,243	9,496	58,329	9,358	.....
Braham	20,851	22,056	(1,205)	1,210	18,289	(18,284)	26,606	.....	313	18,289	.....	6,577
Brainerd	116,071	89,178	26,893	3,509	117,278	(86,876)	128,282	15,105	11,393	113,266	25,098	.....
Breckenridge	49,773	60,704	(10,931)	2,336	69,773	(78,368)	95,417	71,586	36,244	69,465	14,100	.....
Cambridge	26,841	28,351	(1,510)	1,218	38,514	(38,806)	46,854	193	1,104	38,514	5,981	.....
Carlton	13,448	18,392	(4,944)	526	19,249	(23,667)	39,424	3,235	7,892	19,249	3,325	.....
Chisholm	101,751	92,626	9,125	9,686	59,112	(40,301)	143,310	83,396	131,695	58,962	.....	1,380
Clarkfield	21,594	29,983	(8,389)	752	29,689	(37,326)	43,518	29	841	29,689	4,649	.....
Cloquet	62,427	69,792	(7,365)	1,127	68,659	(74,897)	92,148	7,962	8,191	68,659	11,059	.....
Columbia Heights (3)	85,597	106,332	(20,735)	10,399	118,232	(128,568)	281,805	2,275,332	2,255,756	116,956	.....	18,840
Cook	11,812	13,712	(1,900)	706	21,341	(22,535)	71,078	505,141	519,972	21,341	.....	.....
Cottonwood	24,668	25,467	(799)	805	23,403	(23,397)	39,039	2,930	11,102	23,390	.....	.....
Crookston	42,011	47,548	(5,537)	2,378	64,956	(68,115)	88,211	39,279	16,613	64,687	10,470	.....
Crosby	39,077	38,197	880	1,403	49,061	(46,778)	59,379	.....	2,217	48,331	9,810	.....
Delano	21,389	18,018	3,371	961	22,309	(17,977)	24,239	.....	190	22,309	4,528	.....
Detroit Lakes	86,612	87,796	(1,184)	9,081	65,481	(57,584)	98,105	.....	8,864	56,594	.....	32,292
Duluth	884,757	1,605,726	(720,969)	38,036	680,522	(1,363,455)	1,621,696	97,546	117,330	680,522	183,710	.....
East Grand Forks (2)	69,810	89,928	(20,118)	2,942	70,335	(87,511)	159,275	2,528	2,763	70,335	11,610	10,927
Ely	96,664	95,024	1,640	4,699	91,866	(85,527)	128,053	35,087	12,884	91,866	15,871	.....
Eveleth	17,975	16,615	1,360	676	17,393	(15,357)	28,650	.....	6,732	17,393	.....	8,427
Fairmont	83,952	86,355	(2,403)	7,137	100,442	(95,708)	121,536	27,738	30,261	99,439	15,597	.....
Fergus Falls	36,519	46,357	(9,838)	1,857	45,205	(53,186)	40,412	18,000	.....	45,205	10,000	.....
Forest Lake	25,509	25,146	363	1,222	40,098	(38,513)	43,910	.....	2,524	37,974	5,961	.....
Gilbert	58,128	47,092	11,036	4,345	37,885	(22,504)	55,916	.....	27,307	37,618	.....	23,256
Glenwood	18,392	18,184	208	3,216	25,902	(22,478)	28,874	.....	3,794	25,858	4,062	.....
Grand Rapids	29,908	28,337	1,571	1,290	27,968	(25,107)	42,119	1,675	11,397	27,968	.....	.....
Greenbush	12,102	13,780	(1,678)	258	19,356	(20,776)	26,384	.....	2,008	19,062	3,838	216
Henning	10,166	11,946	(1,780)	356	16,154	(17,578)	21,771	.....	.....	16,116	2,876	2,184
Hibbing	208,077	207,706	371	7,564	159,482	(151,547)	427,130	91,848	87,412	159,482	44,813	.....
Hopkins	57,963	73,460	(15,497)	3,601	70,401	(82,297)	85,928	.....	101	70,401	14,139	882
Hutchinson	60,801	218,459	(157,658)	2,772	....	(154,886)	164,634	.....	1,899	....	....	12,000
International Falls	53,256	52,319	937	3,980	54,919	(50,002)	65,385	25,916	11,356	54,685	10,000	12,000
Jackson	45,549	38,039	7,510	3,611	60,613	(49,492)	61,542	41,135	16,292	60,613	9,136	29,875
Lake Benton	14,355	19,466	(5,111)	604	14,303	(18,810)	33,031	.....	.....	14,247	.....	12,946
Le Sueur	29,447	30,721	(1,274)	800	43,008	(43,482)	53,357	.....	1,404	42,452	6,860	.....
Lindstrom	21,366	18,881	2,485	521	15,117	(12,111)	24,691	.....	5,028	15,117	.....	8,871
Litchfield	37,498	36,877	621	835	52,896	(51,440)	62,157	13,659	336	52,896	8,298	.....
Little Falls	61,911	67,988	(6,077)	1,966	75,458	(79,569)	88,864	6,815	6,488	71,612	14,438	2,350
Long Prairie	24,112	29,248	(5,136)	1,059	21,339	(25,416)	27,622	.....	2,017	21,339	.....	12,236
Luverne	46,144	48,352	(2,208)	1,719	51,094	(51,583)	65,422	.....	.....	51,094	11,335	.....
Madison	23,994	29,664	(5,670)	2,625	35,619	(38,664)	48,155	12,000	13,050	35,619	5,744	3,199
Mankato	111,624	130,301	(18,677)	3,496	115,592	(130,773)	140,562	24,000	.....	115,592	23,402	788

TABLE 55 (Continued)
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING OPERATIONS
Period Covered (1)

MUNICIPALITY	STATEMENT OF INCOME AND EXPENSE						FEDERAL GRANTS	BORROWING BONDS* AND SHORT TERM LOANS	CAPITAL OUTLAY	DEBT SERVICE			
	Operating Revenue	Operating Expense	Operating Income or (Loss)	Non-Operating Revenue	Non-Operating Expense	Net Income or (Loss)				Interest Paid	Bonds Paid	Short Term Loans Paid	
Marshall	\$ 67,444	\$ 67,127	\$ 317	\$ 3,190	\$ 76,616	\$ (73,109)	\$ 92,763	\$ 365	\$ 6,829	\$ 76,616	\$ 15,201	\$	
Melrose	15,443	22,213	(6,770)	505	25,970	(32,235)	38,455	....	....	25,970	4,297	301
Metropolitan Council (2) (3) .....	....	819,459	(819,459)	....	....	(819,459)	819,459	....	....	....	....	....
Minneapolis (2)	4,434,964	7,276,478	(2,841,514)	303,345	4,381,834	(6,920,003)	12,097,542	1,181,411	2,022,284	4,214,928	1,187,187	....
Montevideo	55,030	71,978	(16,948)	5,297	61,439	(73,090)	89,938	789	438	61,439	13,454	....
Montgomery	19,682	25,379	(5,697)	1,527	23,968	(28,138)	431,325	3,542	....	23,968	....	4,615
Moorhead	114,621	122,457	(7,836)	6,124	110,541	(112,253)	177,338	127,761	86,282	110,541	30,000	....
Moose Lake	26,486	24,165	2,321	2,714	34,059	(29,024)	39,084	....	1,057	34,059	6,259	....
Mora	26,838	28,678	(1,840)	2,388	39,453	(38,905)	54,284	....	589	37,031	....	12,487
Morris	36,523	43,682	(7,159)	2,419	43,348	(48,088)	64,189	44,803	31,743	43,348	10,166	....
Mound	34,695	33,703	992	2,284	44,306	(41,030)	48,580	....	....	43,900	6,891	....
Mountain Lake	24,863	28,989	(4,126)	1,137	37,889	(40,878)	51,113	150	....	37,889	5,831	....
New Richland	21,698	22,119	(421)	837	24,878	(24,462)	32,939	....	5,836	24,878	5,452	659
North Mankato	52,439	62,841	(10,402)	3,291	62,013	(69,124)	76,394	67,974	50,850	62,013	15,000	....
N.W. Minn. Multi-County (2) .....	....	239,216	(239,216)	789	....	(238,427)	274,982	....	....	....	....	....
Ortonville	34,271	44,897	(10,626)	2,350	68,084	(76,360)	96,236	....	4,483	67,247	10,893	625
Park Rapids	39,346	44,779	(5,433)	3,729	43,155	(44,859)	53,200	....	406	42,722	9,592	91
Pequot Lakes	17,071	19,070	(1,999)	1,988	30,761	(30,772)	23,466	834	159	12,450	....	....
Perham	22,633	25,578	(2,945)	492	34,244	(36,697)	41,460	4,506	....	33,926	5,328	4,422
Pine City	20,042	22,729	(2,687)	973	22,448	(24,162)	27,340	....	620	22,448	4,021	....
Pine River	24,653	22,222	2,431	377	36,903	(34,095)	44,520	....	1,115	36,834	6,770	....
Pipestone	60,943	70,056	(9,113)	809	85,920	(94,224)	119,112	41,665	41,920	85,920	10,897	4,751	
Princeton	25,468	28,706	(3,238)	1,155	35,894	(37,977)	45,259	....	....	35,894	6,003	400
Red Lake Falls	17,013	20,294	(3,281)	886	18,055	(20,450)	27,604	....	3,062	18,055	4,006	....
Red Wing	92,762	89,635	3,127	4,143	77,429	(70,159)	114,181	....	85,630	75,500	....	31,589
Redwood Falls	31,901	30,555	1,346	1,291	52,792	(50,155)	60,487	....	1,573	52,135	8,432	....
St. Cloud (2)	219,466	691,813	(472,347)	9,814	183,639	(646,172)	686,327	764	....	183,639	22,581	....
St. James	45,788	42,454	3,334	965	61,875	(57,576)	73,539	....	....	61,875	10,007	....
St. Louis Park	148,833	525,649	(376,816)	10,351	8,539	(375,004)	381,572	15,220	18,646	....	....	....
St. Paul (2)	2,708,782	5,457,608	(2,748,826)	177,686	2,417,016	(4,988,156)	5,960,206	2,993,688	2,182,668	2,261,685	857,945
St. Peter	49,927	41,324	8,603	2,372	49,775	(38,800)	45,598	....	431	49,775	10,110	387
Sauk Centre	20,420	25,670	(5,250)	1,562	43,890	(47,578)	49,694	35,209	15,344	39,452	6,023	....
Sleepy Eye	29,264	30,850	(1,586)	2,875	39,570	(38,281)	45,760	....	603	39,570	6,207	....
South St. Paul (2)	196,776	231,165	(34,389)	14,074	217,834	(238,149)	327,647	81,781	111,266	217,834	20,721	....
Staples	34,126	34,241	(115)	5,153	52,838	(47,800)	60,797	15,239	19,400	52,838	8,246	....
Thief River Falls	47,366	49,229	(1,863)	7,288	71,777	(66,352)	10,129	123,386	51,467	71,777	15,000	78,094	
Tracy	34,278	36,499	(2,221)	1,860	41,629	(41,990)	59,790	....	4,674	41,629	19,339	....
Two Harbors	40,553	36,475	4,078	1,962	56,469	(50,429)	69,940	40,000	43,682	54,713	8,849	....
Virginia	133,484	115,894	17,590	8,126	79,709	(53,993)	167,286	....	55,623	79,709	40,000	34,603
Wabasha	32,183	30,697	1,486	777	38,822	(36,559)	45,674	....	1,268	38,822	7,141	....
Waconia	29,898	28,808	1,090	8,225	31,223	(21,908)	37,345	....	6,671	31,223	4,963	1,029
Wadena	40,398	40,367	31	3,674	44,457	(40,752)	59,846	1,205	7,097	44,457	10,000	....
Walker	20,803	21,056	(253)	665	28,939	(28,527)	30,184	....	....	28,939	4,680	83
Warren	36,575	32,599	3,976	2,443	53,340	(46,921)	58,068	86	1,000	53,340	8,287	....
Warroad	10,908	13,690	(2,782)	1,230	14,749	(16,301)	23,638	....	....	14,749	3,312	....
Waseca	42,020	42,295	(275)	3,585	54,065	(50,755)	63,581	11,206	8,077	54,065	9,830	11,331	
Willmar	78,136	100,523	(22,387)	3,997	107,356	(125,746)	134,385	....	4,810	107,356	17,786	4,328
Windom	39,119	38,882	237	1,318	47,538	(45,983)	57,871	....	....	47,224	9,550	1,487
Winona	269,187	277,182	(7,995)	10,954	148,255	(145,296)	228,244	....	32,588	147,769	58,346	10,613
Worthington	60,714	56,436	4,278	1,744	70,443	(64,421)	560,762	....	1,584	70,443	32,510	308
TOTAL	\$13,165,523	\$21,883,773	\$ (8,718,250)	\$ 811,257	\$12,846,839	\$ (20,753,832)	\$30,230,861	\$8,279,122	\$8,490,384	\$12,456,899	\$3,187,828	\$ 413,181	

NOTE: (1) Fiscal year ended between September 30, 1976 to June 30, 1977.
(2) Includes Housing Assistance Payment Program.
(3) Fifteen month accounting period ending December 31, 1976.

TABLE 56
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING
BONDED INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding*
Aitkin County	\$ 852,867	\$	\$ 9,469	\$ 843,398
Albert Lea	2,755,986	.....	28,708	2,727,278
Alexandria	1,421,286	.....	15,780	1,405,506
Austin	3,909,221	.....	32,283	3,876,938
Bagley	555,982	.....	5,643	550,339
Barnesville	417,281	.....	3,764	413,517
Bemidji	1,360,000	.....	20,000	1,340,000
Benson	955,000	.....	15,000	940,000
Blue Earth	964,407	.....	9,358	955,049
Brainerd	2,260,537	.....	25,098	2,235,439
Breckenridge	1,389,305	.....	14,100	1,375,205
Cambridge	663,227	.....	5,981	657,246
Carlton	332,858	.....	3,325	329,533
Clarkfield	515,522	.....	4,649	510,873
Cloquet	1,144,116	.....	11,059	1,133,057
Crookston	1,078,990	.....	10,470	1,068,520
Crosby	966,612	.....	9,810	956,802
Delano	448,904	.....	4,528	444,376
Duluth	12,635,700	.....	183,710	12,451,990
East Grand Forks	1,045,709	.....	11,610	1,034,099
Ely	1,336,264	.....	15,871	1,320,393
Fairmont	1,729,377	.....	15,597	1,713,780
Fergus Falls	895,000	.....	10,000	885,000
Forest Lake	660,910	.....	5,961	654,949
Glenwood	450,357	.....	4,062	446,295
Greenbush	378,716	.....	3,838	374,878
Henning	321,418	.....	2,876	318,542
Hibbing	2,489,064	.....	44,813	2,444,251
Hopkins	1,393,174	.....	14,139	1,379,035
International Falls	965,000	.....	10,000	955,000
Jackson	1,106,294	.....	9,136	1,097,158
Le Sueur	706,595	.....	6,860	699,735
Litchfield	920,058	.....	8,298	911,760
Little Falls	1,424,614	.....	14,438	1,410,176
Luverne	1,021,885	.....	11,335	1,010,550
Madison	592,012	.....	5,744	586,268
Mankato	2,305,829	.....	23,402	2,282,427
Marshall	1,516,261	.....	15,201	1,501,060
Melrose	448,782	.....	4,297	444,485
Minneapolis	78,454,478	.....	1,187,187	77,267,291
Montevideo	1,212,999	.....	13,454	1,199,545
Moorhead	2,250,000	.....	30,000	2,220,000
Moose Lake	664,567	.....	6,259	658,308
Morris	847,089	.....	10,166	836,923
Mound	764,061	.....	6,891	757,170
Mountain Lake	646,518	.....	5,831	640,687
New Richland	491,538	.....	5,452	486,086
North Mankato	1,095,000	.....	15,000	1,080,000
Ortonville	1,126,995	.....	10,893	1,116,102
Park Rapids	863,942	.....	9,592	854,350
Perham	549,044	.....	5,328	543,716
Pine City	449,480	.....	4,021	445,459
Pine River	718,717	.....	6,770	711,947
Pipestone	1,208,210	.....	10,897	1,197,313
Princeton	621,084	.....	6,003	615,081
Red Lake Falls	361,102	.....	4,006	357,096
Redwood Falls	868,921	.....	8,432	860,489
St. Cloud	3,204,622	.....	22,581	3,182,041
St. James	1,031,247	.....	10,007	1,021,240
St. Paul	41,996,146	.....	857,945	41,138,201
St. Peter	997,533	.....	10,110	987,423
Sauk Centre	620,658	.....	6,023	614,635
Sleepy Eye	688,174	.....	6,207	681,967
South St. Paul	1,866,283	.....	20,721	1,845,562
Staples	914,295	.....	8,246	906,049
Thief River Falls	1,165,000	.....	15,000	1,150,000
Tracy	841,926	.....	19,339	822,587
Two Harbors	912,463	.....	8,849	903,614
Virginia	1,160,000	.....	40,000	1,120,000
Wabasha	758,099	.....	7,141	750,958
Waconia	513,491	.....	4,963	508,528
Wadena	820,000	.....	10,000	810,000
Walker	482,204	.....	4,680	477,524
Warren	918,781	.....	8,287	910,494
Warroad	298,287	.....	3,312	294,975
Waseca	1,043,617	.....	9,830	1,033,787
Willmar	1,857,767	.....	17,786	1,839,981
Windom	916,812	.....	9,550	907,262
Winona	2,867,620	.....	58,346	2,809,274
Worthington	1,415,275	.....	32,510	1,382,765
TOTAL	\$ 216,819,165	\$	\$ 3,187,828	\$ 213,631,337

NOTE: * Date corresponds to fiscal year on Public Housing Operation Table.

TABLE 57
HOUSING AND REDEVELOPMENT AUTHORITIES
PUBLIC HOUSING
SHORT TERM INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding*
Aitkin County	\$	\$ 8,000	\$	\$ 8,000
Albert Lea .....	....	68,160	8,227	59,933
Bagley	7,015	....	985	6,030
Barnesville	67,666	....	1,121	66,545
Bemidji	21,738	....	887	20,851
Benson	69,639	....	512	69,127
Blue Earth	13,542	9,243	....	22,785
Braham	439,481	....	6,577	432,904
Brainerd	11,343	15,105	....	26,448
Breckenridge .....	....	71,586	....	71,586
Cambridge	10,176	193	....	10,369
Carlton	32,566	3,235	....	35,801
Chisholm	1,613,585	83,396	1,380	1,695,601
Clarkfield	1,542	29	....	1,571
Cloquet	45,704	7,962	....	53,666
Columbia Heights .....	....	2,275,332	18,840	2,256,492
Cook .....	....	505,141	....	505,141
Cottonwood	778,921	2,930	....	781,851
Crookston .....	....	39,279	....	39,279
Detroit Lakes	1,959,559	....	32,292	1,927,267
Duluth	2,450,357	97,546	....	2,547,903
East Grand Forks	623,211	2,528	10,927	614,812
Ely	722,335	35,087	....	757,422
Eveleth	415,126	....	8,427	406,699
Fairmont	56,269	27,738	....	84,007
Fergus Falls .....	....	18,000	....	18,000
Gilbert	1,279,389	....	23,256	1,256,133
Grand Rapids	671,638	1,675	....	673,313
Greenbush	8,389	....	216	8,173
Henning	5,713	....	2,184	3,529
Hibbing	605,262	91,848	....	697,110
Hopkins	16,536	....	882	15,654
Hutchinson	12,000	....	12,000	....
International Falls	18,606	25,916	12,000	32,522
Jackson	40,915	41,135	29,875	52,175
Lake Benton	475,752	....	12,946	462,806
Le Sueur	1,045	....	....	1,045
Lindstrom	499,932	....	8,871	491,061
Litchfield .....	....	13,659	....	13,659
Little Falls	23,665	6,815	2,350	28,130
Long Prairie	707,484	....	12,236	695,248
Madison	6,662	12,000	3,199	15,463
Mankato	7,712	24,000	788	30,924
Marshall	19,261	365	....	19,626
Melrose	11,960	....	301	11,659
Minneapolis	17,896,000	1,181,411	....	19,077,411
Montevideo	25,000	789	....	25,789
Montgomery	576,475	3,542	4,615	575,402
Moorhead	8,455	127,761	....	136,216
Mora	714,099	....	12,487	701,612
Morris .....	....	44,803	....	44,803
Mountain Lake	7,924	150	....	8,074
New Richland	9,715	....	659	9,056
North Mankato	9,349	67,974	....	77,323
Ortonville	48,061	....	625	47,436
Park Rapids	2,498	....	91	2,407
Pequot Lakes	407,730	834	....	408,564
Perham	4,422	4,506	4,422	4,506
Pine City	2,546	....	....	2,546
Pipestone	355,738	41,665	4,751	392,652
Princeton	2,854	....	400	2,454
Red Wing	2,330,472	....	31,589	2,298,883
St. Cloud	28,179	764	....	28,943
St. James	2,531	....	....	2,531
St. Louis Park	500,353	15,220	....	515,573
St. Paul	19,610,574	2,993,688	....	22,604,262
St. Peter	10,683	....	387	10,296
Sauk Centre	11,101	35,209	....	46,310
South St. Paul	2,844,572	81,781	....	2,926,353
Staples .....	....	15,239	....	15,239
Thief River Falls	78,094	123,386	78,094	123,386
Two Harbors .....	....	40,000	....	40,000
Virginia	905,066	....	34,603	870,463
Waconia	37,617	....	1,029	36,588
Wadena	38,155	1,205	....	39,360
Walker	14,583	....	83	14,500
Warren	8,839	86	....	8,925
Waseca	11,331	11,206	11,331	11,206
Willmar	47,103	....	4,328	42,775
Windom	34,811	....	1,487	33,324
Winona	544,433	....	10,613	533,820
Worthington	4,101	....	308	3,793
TOTAL	\$ 60,885,160	\$ 8,279,122	\$ 413,181	\$ 68,751,101

NOTE: * Date corresponds to fiscal year on Public Housing Operation Table.

TABLE 58
HOUSING AND REDEVELOPMENT AUTHORITIES
URBAN RENEWAL
CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
Period Covered (1)

MUNICIPALITY	RECEIPTS								DISBURSEMENTS			
	Taxes	INTERGOVERNMENTAL REVENUE			Interest Earnings	All Other Revenue	BORROWING Bonds* and Short Term Loans	TOTAL (2) RECEIPTS	Project Expense	Interest Paid	Debt Redemption	TOTAL DISBURSEMENTS
		Federal	State	Local								
Albert Lea	\$ 14,512	\$ 759,866	\$	\$ 3,197	\$ 617	\$	\$	\$ 760,483	\$ 137,713	\$ 41,696	\$ 952,038	\$ 1,131,447
Anoka	134,742	130,092	22,304	62,612	1,177	.....	18,886	3,114	.....	.....	.....	3,114
Bloomington	46,893	.....	.....	.....	6,338	5,442	.....	361,530	334,662	.....	.....	334,662
Blue Earth County	8,844	.....	2,422	.....	.....	2,711	.....	.....	46,893	18,042	.....	18,042
Brainerd .....	.....	.....	.....	.....	.....	.....	.....	13,977	3,243	.....	.....	3,243
Brooklyn Center	34,411	.....	.....	.....	2,099	.....	.....	36,510	6	.....	.....	6
Canby	75,000	.....	.....	9,000	483	.....	.....	75,483	75,483	.....	.....	75,483
Chaska .....	.....	.....	.....	.....	.....	.....	.....	9,000	1,880	.....	.....	1,880
Chisholm	3,526	.....	468	.....	3,858	.....	.....	7,852	7,705	.....	.....	7,705
Clay County	10,000	28,340	27,753	.....	.....	.....	.....	66,093	35,136	.....	.....	35,136
Columbus Heights	21,697	.....	248	6,260	3,246	355	.....	31,806	42,688	.....	.....	42,688
Crookston	8,462	.....	.....	23,087	6,200	100,513	98,500	236,762	745,610	36,215	.....	781,825
Duluth	11,556	1,215,792	.....	.....	5,729	77,629	.....	1,310,706	3,583,057	39,559	897,428	4,520,044
Edina	26,208	.....	1,190	.....	.....	702,029(3)	.....	729,427	1,438,729	133,610**	.....	1,572,339
Farmington	12,223	170,692	453	.....	2,772	108,743	.....	294,883	513,386	30,816**	.....	544,202
Granite Falls	17,052	.....	113	.....	233	4,375	.....	21,773	15,326	4,667**	5,000**	24,993
Grant County .....	.....	.....	15,427	.....	.....	.....	.....	15,427	136	.....	.....	136
Hastings	23,360	.....	754	.....	252	.....	.....	24,366	8,400	.....	.....	8,400
Hopkins	122,035	165,256	.....	.....	.....	344,760	.....	632,051	145,603	2,754	463,000	611,357
Le Sueur .....	.....	249,334	.....	.....	591	79,368	.....	329,293	52,661	6,094	522,351	581,106
Mankato .....	.....	.....	.....	.....	93,887	1,271,915	.....	1,365,802	2,277,436	313,399	1,663,000	4,253,835
Minneapolis	3,252,166	5,889,415	.....	15,184,013	1,500,693	1,833,796	3,493,974*	32,670,820	22,679,778	1,169,062(4)	4,473,130(4)	28,321,970
Monticello	6,971	.....	.....	.....	.....	.....	.....	6,971	25	.....	.....	25
Moorhead .....	.....	194,276	.....	120,000	4,710	.....	.....	318,986	268,891	573	1,020,000	1,289,464
New Brighton	22,827	.....	2,231	16,000	.....	.....	.....	41,058	32,875	.....	.....	32,875
Northfield .....	.....	.....	.....	330,000	2,707	.....	.....	332,707	264,552	.....	3,500	268,052
Pine County .....	.....	.....	.....	.....	.....	.....	.....	.....	14	.....	.....	14
Pipestone .....	.....	280,141	.....	15,459	7,912	13,517	.....	317,029	111,474	16,628	260,000	388,102
Red Lake Falls .....	.....	.....	.....	95,000	774	31,662	.....	127,436	95,679	14,504**	5,000**	115,183
Richfield	36,424	.....	11,160	13,604	415	2,833	117,000	181,436	189,219	.....	.....	189,219
Robbinsdale	54,741	.....	.....	.....	1,743	254,171	92,646*	403,301	172,586	26,406	5,637	204,629
St. Cloud	44,428	.....	.....	350,000(5)	9,567	387,728(5)	.....	791,723	756,272(5)	11,318**	8,000**	775,590
St. Louis Park .....	.....	319,369	.....	.....	.....	5,562	30,767	355,698	199,382	22,995	1,298,767	1,521,144
St. Paul	305,802	.....	555,713	17,574,394	190,039	633,376	.....	19,259,324	16,105,060(6)	160,607	1,349,000	17,614,667
Sauk Rapids	38,442	.....	400	.....	721	.....	.....	39,563	1,090	.....	5,000	6,090
Shakopee	19,674	32,888	4,890	1,267	.....	16,763	.....	75,482	41,860	.....	.....	41,860
South St. Paul	27,074	.....	356	.....	18	31,440	.....	58,888	35,831	66,060	2,749,425	2,851,316
Spring Lake Park .....	.....	.....	.....	22,085	.....	1,048	.....	23,133	14,284	.....	.....	14,284
Stuntz	9,309	.....	25,586	9,252	6,910	.....	.....	51,057	93,081	.....	.....	93,081
Walnut Grove .....	.....	5,000	.....	.....	.....	.....	5,000	.....	.....	.....	.....	.....
Wayzata .....	.....	.....	.....	.....	649	.....	.....	649	52,151	502	.....	52,653
Wells .....	.....	.....	14,638	.....	81	585	13,800	29,104	13,666	199	2,426	16,291
Winona	16,982	359,777	.....	.....	8,793	104,029	762,156	1,251,737	163,130	10,037	1,267,765	1,440,932
Yellow Medicine County .....	.....	.....	27,757	.....	91	.....	.....	27,848	1,505	.....	.....	1,505
TOTAL	\$4,358,468	\$9,847,131	\$713,863	\$33,835,230	\$1,866,016	\$6,011,639	\$6,125,606	\$62,757,953	\$50,732,421	\$2,107,701	\$16,950,467	\$ 69,790,589

NOTE: (1) Fiscal year ended between September 30, 1976 to June 30, 1977.
 (2) Does not include non-cash local grants-in-aid.
 (3) Includes special assessments totaling \$697,628.
 (4) Under an informal agreement the MURA paid the City of Minneapolis, in 1976, principal of \$250,000 and interest of \$131,250 on city rehabilitation bonds.
 (5) Project revenue and project costs for the two year period ended June 30, 1977.
 (6) Includes \$466,955 remitted to the City of St. Paul.
 ** General obligation tax increment financing bonds were issued by the city, with an agreement pledging tax increments of the authority for debt service.

TABLE 59
HOUSING AND REDEVELOPMENT AUTHORITIES
URBAN RENEWAL - INDEBTEDNESS

MUNICIPALITY	Balance Outstanding	Issued	Paid	Balance Outstanding*
SHORT TERM INDEBTEDNESS				
Albert Lea	\$ 952,038	\$	\$ 952,038	\$
Crookston	150,000	98,500	....	248,500
Duluth	1,989,728	....	897,428	1,092,300
Hopkins	463,000	....	463,000	....
Le Sueur	522,351	....	522,351	....
Mankato	5,738,000	....	1,663,000	4,075,000
Minneapolis	25,688,000	1,516,763	3,773,000	23,431,763
Moorhead	1,020,000	....	1,020,000	....
Northfield	3,500	....	3,500	....
Pipestone	465,000	....	260,000	205,000
Richfield .....	....	117,000	....	117,000
St. Louis Park	1,268,000	30,767	1,298,767	....
St. Paul	5,350,000	....	1,349,000	4,001,000
Sauk Rapids	5,000	....	5,000	....
South St. Paul	2,749,425	....	2,749,425	....
Spring Lake Park	191,999	....	....	191,999
Wells .....	....	13,800	2,426	11,374
Winona	594,000	762,156	1,267,765	88,391
TOTAL SHORT TERM	\$ 47,150,041	\$ 2,538,986	\$ 16,226,700	\$ 33,462,327
BONDED INDEBTEDNESS				
Minneapolis	2,713,255	3,493,974	450,130	5,757,099
Robbinsdale	403,000	92,646	5,637	490,009
TOTAL INDEBTEDNESS ..	\$ 50,266,296	\$ 6,125,606	\$ 16,682,467	\$ 39,709,435

NOTE: * Date corresponds to fiscal year on Urban Renewal Table.

EXPLANATION OF CLASSIFICATIONS USED

The data reported by the governmental units included receipts of all types and disbursements for all purposes. As the intent of this report is to provide information relating to the finances of the local governmental units in comparable form, a uniform classification of receipts and disbursements was developed.

Receipts were first classified as to revenue and nonrevenue, and disbursements were classified as to expenditures, and disbursements not chargeable as expenditures. Nonrevenue receipts, and disbursements which are not chargeable as expenditures, neither add to nor detract from the net assets of the government. Examples of nonrevenue receipts are (1) borrowing, (2) sale of investments, (3) refunds, and (4) interfund transfers. Examples of disbursements not chargeable as expenditures are (1) debt redemption, (2) trust and agency payments, (3) purchase of investments, (4) refunds paid out, and (5) inter-fund transfers.

Revenue receipts are classified as to source, expenditures by activities. The classification used closely follows the standard classification developed by the National Committee on Governmental Accounting. A uniform classification of revenue by source permits accurate comparisons between governmental units, and the analysis of financing methods. A uniform classification of expenditures by activities reveals operating costs, and enables an accurate comparison between governmental units, as similar activities are common to most units.

In most communities the following activities are regarded as self-supporting public service enterprises:

1. Water utility
2. Electric utility
3. Heat utility
4. Gas utility
5. Liquor store
6. Hospital
7. Nursing homes

Because of the basic differences between the characteristics of governmental funds, and funds for the operation of these enterprises, the receipts and disbursements of the governmental and public service enterprise funds are shown separately.

The classification used herein is detailed below.

GOVERNMENTAL REVENUE RECEIPTS

1. **General Property Taxes** - Includes all receipts from the direct ad valorem tax on real and personal property. Includes penalties and interest on delinquent taxes. Includes power and light tax, and other special taxes for counties, cities, towns, school districts, and other special districts.

2. **Other Taxes (Minnesota Statutes 1976)**.

- a. Mortgage Registry tax - apportioned 95% to the State general fund and 5% to the county revenue fund.
- b. Inheritance, estate and gift taxes to the State. Ten per cent of inheritance and estate taxes apportioned to the county in which the decedent resided.
- c. Motor Vehicle tax and gasoline tax - to the State - apportioned after refunds and collection costs, 62% to state trunk highways, 29% to counties for state-aid highways and 9% to municipalities over 5,000 population for state-aid streets.
- d. Insurance premiums tax - to the State, which apportions to municipalities maintaining fire departments.
3. **Special Assessments** - Includes receipts from benefited property owners for street, sidewalk, ditch, sewer, and other construction or improvement costs.
4. **Licenses and Permits** - Includes receipts from licenses and permits for street use, from businesses and occupations, non-business licenses, and permits for building, plumbing, etc.
5. **Fines, Forfeits, and Penalties** - Includes receipts exacted as penalties for law violation, penalties for non-observance of contracts, forfeited deposits, etc.
6. **Intergovernmental Revenue** - Includes grants and shared tax from other governmental units. For example, local government aid and homestead credit paid by the State, and Federal revenue sharing.
7. **Department Service Charges** - Includes charges, fees, rentals, and minor sales of the various departments such as police, fire, parks, etc.
8. **Miscellaneous Revenue** - Includes receipts from sale of property, interest on investments or deposits, rental of nondepartmental property and donations.
9. **Contributions from Public Service Enterprise Funds** - Permanent transfers or contributions from public service enterprises to governmental funds, such as payments in lieu of taxes, or flat sum contributions.

GOVERNMENTAL NONREVENUE RECEIPTS

1. **Borrowing** - Includes receipts from sale of bonds, certificates of indebtedness, tax anticipation certificates, except public service enterprise borrowing.
2. **Agency Receipts** - Includes all monies collected for other civil divisions.
3. **Trust Receipts** - Includes all monies received which are to be held in trust for the benefit of the public or of individuals, the principal of which adds nothing to the assets of the government.
4. **Sale of Investments** - Includes sale of securities or other property held as investments.
5. **Other Nonrevenue Receipts** - Includes refunds, reimbursements, receipts in error, and revolving and working capital funds.

DISBURSEMENTS

Disbursements of the various units include current expense (the annual recurring cost of maintaining governmental functions including interest); capital outlay (expenditures for permanent improvements and equipment); debt redemption; trust fund payments; agency payments; purchase of investments.

Refunds and reimbursements have been deducted from receipts of a similar nature and off-set. Disbursements are classified under two broad headings.

1. Expenditures
2. Disbursements not Chargeable as Expenditures

GOVERNMENTAL EXPENDITURES

Current Expenses

1. **General Government** - Includes all payments for the current expenses of general governmental officers, executive, legislative and judicial; boards and commissions; elections; general government buildings; and all general administrative expense payments.
2. **Public Safety** - Includes payments on account of the current expense of police and fire departments; corrections; protective inspection; National Guard and armory expense; protection to animals; coroner's expenses; morgues; civil defense; and flood control.
3. **Conservation of Natural Resources** - Includes payments on account of county agents; county fairs; lake and stream improvements; ditches;

contributions to agricultural societies; protection and propagation of game and fish.

4. **Highways** - Includes maintenance and operation payments for roads, streets, bridges, alleys and sidewalks. Includes payments for lighting, snow removal and traffic control.
5. **Sanitation and Waste Removal** - Includes all expense payments for sanitary sewers; storm sewer; sewage disposal plants; garbage and refuse collection and disposal; weed cutting; public rest rooms; street cleaning and dust prevention.
6. **Conservation of Health** - Includes payments for current expense of health departments; health inspection; vital statistics; control of communicable diseases; child health service.
7. **Hospitals** - Includes payments for operation of district hospitals. County and municipal hospitals are considered public service enterprises in this report.
8. **Welfare** - Includes all payments for the support or assistance of the poor, the aged, the blind, dependent children; contributions to charitable organizations; administration costs of the various programs.
9. **Education** - Includes payments for current expenses of institutions of learning; books; school libraries; supplies furnished to pupils; school administration; transportation of pupils.
10. **Libraries** - Includes payments for current expenses of all libraries intended for the use of the public; and all payments to other units for library services.
11. **Recreation** - Includes the payments for operation and maintenance of recreational activities, buildings and supervision; parks, musical entertainments; celebrations.
12. **Urban Redevelopment and Housing** - Includes expenditures for the planning and provision of adequate housing and redevelopment of substandard physical facilities.
13. **Miscellaneous** - Includes contributions to employees pension funds; insurance premiums not allocated to a specific function; operation and maintenance of port authorities, municipal airports, and other unallocable current expense.
14. **Contributions to Public Service Enterprise Funds** - Includes permanent transfer made to these funds except payments for services.

- 15. Interest** - Includes payment of interest on all classes of public debt, with the exception of interest on debt of municipally owned public service enterprises.

Capital Outlay

Includes all payments for construction and improvements of governmental property, exclusive of property belonging to a government owned public service enterprise. Includes purchase of real property and major equipment. In general, payments which create or enhance the value of governmental tangible assets are capital outlay.

GOVERNMENTAL DISBURSEMENTS NOT CHARGEABLE AS EXPENDITURES

Debt Redemption - Includes principal payments on all classes of long term public debt, such as bonds, certificates, except public service enterprise debt.

Agency Payments - Includes all payments to other civil divisions of money which has been collected on behalf of other civil divisions, for example: collections of taxes by the county for other units.

Trust Payments - Includes payments on account of private trust funds, i.e., funds which are in the custody of the government, but which add nothing to its assets

Purchase of Investments - Includes payments for the purchase of investments, except purchases of investments by public service enterprise funds.

Other Disbursements - Includes refunds, rebates, revolving and working capital funds.

PUBLIC SERVICE ENTERPRISES

Tables are included in this report where operating revenue and expenses, and nonoperating revenue and expenses are shown for the purpose of arriving at the net income for each type of public service enterprise. In addition, columns are provided in these tables to show (1) net contributions to or from governmental funds, (2) borrowing, (3) capital outlay, (4) debt service (bonds and interest paid).

The classifications used for the public service enterprises closely follow those used by the Federal Bureau of the Census and, in general, include the types of revenue and expenses that are used in similar enterprises in private industry.