



Audit & Reporting Group

Agenda: Dec. 11, 2024

- I. Call to Order**
Chair Auditor Blaha.
- II. Attendance**
Roll call.
- III. Review and Approval of Minutes**
Meeting Minutes November 21, 2024.
- IV. Continued Discussion of Basis of Accounting**
Examples of Modified Audits
- V. Discussion of Possible Threshold Changes**
MN Local Reporting Requirements Updated Running
Sorts City County Town Data
- VI. Preview Next Meeting Topics**
Compiling the Annual Report
- VII. Next Meeting**
Thursday, January 30, 2025
1:00 p.m. to 3:00 p.m.
In-Person/Virtual Hybrid Format
- VII. Adjournment**

The OSA appreciates your participation in the Audit and Reporting Group. Your participation is optional, but without it we would lack your expertise. The Audit and Reporting Group meeting will be recorded, and by participating you consent to being included. The recording will be accessible to the public upon request for a limited time.

Individuals with disabilities who need reasonable accommodation to participate in this event, please contact Nadine Kottom-Dale at (612) 391-7000 or (800) 627-3529 (TTY) by July 30, 2024.



Meeting Minutes

11-21-24 Draft Minutes

Members Present

Julie Blaha, State Auditor
Representative Patti Anderson
Representative Bjorn Olson
Lisa Sova, League of Minnesota Cities
David Frame, Minnesota Association of Townships
Kelly Gutierrez, Minnesota Charter Schools Association
Sharon Provos, Association of Metropolitan Municipalities
Wilfredo Roman-Catala, Minnesota Inter-County Association
E.J. Moberg, Minnesota Government Finance Officers Association
Chris Knopik, Minnesota Government Finance Officers Association
Jennifer Smith, Minnesota Association of School Business Officials
Andy Berg, Minnesota Society of CPAs
Joel Stencel, Minnesota School Boards Association
Cap O'Rourke, MN Association of Small Cities
Paul Moore, Department of Management and Budget
Cathy Erickson, Department of Education
Jake Rossow, Minnesota Board of Water and Soil Resources
Jamie Fay, CPA, and Stakeholder
Martha Burton, Department of Revenue
Jake Sieg, Association of Minnesota Counties

Members Excused

Wilfredo Roman-Catala, Minnesota Inter-County Association
Cristen Christensen, MN Inter-County Association
State Senator Heather Gustafson
Andi Johnson, Minnesota Association of School Business Officials
Miranda Wendlandt, Minnesota Society of CPAs
Charles Selcer, Minnesota Board of Accountancy

Office of the State Auditor and Legislative Support Present

Chad Struss, Deputy State Auditor
Ramona Advani, Deputy State Auditor
Nadine Kottom-Dale, Communications Director, and Lead Staffer
Lisa Young, Director of Standards and Procedures
Kathy Docter, Government Information
John Jernberg, Government Information
Christy John, Government Information

I. Call to Order

Auditor Blaha called the meeting to order.

II. Introductions

Nadine Kottom-Dale called the roll.

III. Review and Approval of Working Group Meeting Minutes

Members reviewed the October 30, 2024, meeting minutes that had been provided in advance. The meeting minutes were accepted with no changes.

IV. Cash Basis v. GAAP

Auditor Blaha presented a document titled "Examples of Audit Language in Statute." The 2024 state statutes reveal a broad range of audit requirements, with many focusing on the authority to conduct audits. A significant portion of audit language simply grants agencies the power to audit and ensures they can enforce these audits. Requirements vary from general mandates for financial audits to more detailed prescriptions specifying scope, timelines, and GAAP standards. Some statutes focus on performance audits to verify fund usage rather than requiring full financial audits, and there are instances where certified public accountants are used instead of formal audits, or where audits are eliminated altogether.

Key trends in the audit language show a range from minimal to highly detailed. Many statutes for local governments and grants are broad, while more specific programs like school districts and disaster assistance mandate GAAP compliance. There is a recurring theme where audits are mandated to ensure transparency, but the level of detail varies. A notable point is that when GAAP is specified, it may not always be fully understood, as it can be seen as a generic standard without recognizing the potential for changes in how financial records are kept.

V. City of Flensburg Audit

Auditor Blaha shared the audit conducted by the OSA for the city of Flensburg, and Lisa Young walked through the audit report. The report is based on the regulatory cash basis of accounting, with a two-year audit period, which is unusual and likely due to a special request or circumstance. The focus is on cash balances in major governmental funds, and the operating statement shows receipts and disbursements. The audit process is relatively straightforward, involving general ledger reviews and some testing, and is simpler when the entity has accurate records. The city also has proprietary funds following the same cash basis, but they report negative cash balances, leading to liabilities.

VI. City of Sibley Audit

Auditor Blaha shared the audit conducted by the OSA of the city of Flensburg, and Lisa Young walked through the audit report, noting that Sibley County is a larger entity compared to Flensburg, making it less comparable. Again, this report was audited by OSA, though Sibley County's financial statements follow the full accrual basis, unlike the simpler cash basis used for Flensburg.

Lisa explained that Sibley County's report includes a comprehensive combined activity statement under full accrual accounting, showing all assets and liabilities of the entire entity. In contrast, Flensburg's statements were based on the cash basis, which is simpler. Sibley County's report also includes more detailed fund statements on the modified accrual basis, and Lisa pointed out the accruals, operating statements, and fund balance categories, as well as disclosures related to capital assets, restrictions, and activities.

Sibley County's use of full accrual accounting, as prescribed by GAAP, leads to a much more detailed report compared to Flensburg's. Additionally, the report follows strict standards from GASB and includes requirements for new standards, such as those related to leases, that will be implemented in future years. Overall, Sibley County's financial report is more complex and detailed due to the accrual accounting method.

VII. Group Discussion

The group discusses the challenges of financial reporting for local governments, particularly the disconnect between full accrual (GAAP) statements and the simpler cash or modified accrual methods typically used by smaller entities. Full accrual accounting can be complex and confusing for board members and the public, especially when it shows a negative net position despite a positive fund balance. While simplified reporting makes financial statements easier to understand, there are concerns that removing detailed reporting could compromise transparency and obscure long-term financial risks, such as pension liabilities, potentially leading to poor decision-making and financial trouble down the line.

There are challenges around pension and lease reporting in local governments. Pensions, particularly statewide ones, are often beyond local government control, and while they are audited, they don't typically affect day-to-day decisions. Smaller entities struggle with the administrative burden of tracking and reporting such items, unlike larger governments, which have legal resources and can manipulate contracts to optimize their financial reporting. The consensus for a modified basis approach suggests focusing on short-term assets and liabilities, such as cash, accounts receivable, and accounts payable. Through discussions, there may be adjustments, like excluding unearned revenue or deferred inflows, depending on what is deemed most beneficial.

Auditor Blaha asked: should certain entities, particularly larger ones like Hennepin County or the cities of Minneapolis and Rochester, be allowed to use cash or modified cash basis accounting instead of GAAP? The line between acceptable and unacceptable modifications seems to vary depending on the entity's size, complexity, and goals. For example, entities aiming for GFOA excellence certificates must report on GAAP, while some large school districts in Nebraska, like Omaha Public Schools, follow GAAP, but others operate on a cash basis. There's no clear limit established, but the choice often depends on the entity's specific needs and objectives.

VIII. Preview Next Meeting Topics

The next meeting will continue the discussion on cash vs. GAAP accounting, with examples of modified accrual. Looking at some of the add-ons to entities that can create capacity issues when it comes time for an audit. Lastly, discussing bond councils, and a possible change of pattern in bonding.

IX. Adjournment

The meeting was adjourned at 10:55 a.m.

CITY OF MARTIN SOUTH DAKOTA

Financial Statements

December 31, 2023



City of Martin, South Dakota
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Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

Board of Trustees
City of Martin, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the modified cash basis financial statements of the governmental activities, the business-type activities, and each major fund of the City of Martin, South Dakota (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 4, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Management's Response as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

City of Martin, South Dakota's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Management's Response. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota codified law 4-11-11, this report is a matter of public record and its distribution is not limited.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

June 4, 2024

City of Martin, South Dakota
Schedule of Findings and Management's Response
December 31, 2023

Material Weakness

Internal Control over Financial Reporting

Drafting the Financial Statements and Related Notes

2023-001 *Condition:* The City requests its auditor to draft the year-end financial statements and accompanying notes.

Criteria: Establishing internal controls over the preparation of the financial statements and accompanying notes is the responsibility of management. The City should have an internal control system in place related to oversight and review of the preparation of the financial statements.

Cause: The City does not have an internal control system in place to prepare the financial statements and related notes. This condition is common in an organization of this size due to the limited number of office staff.

Effect: The City engages its auditor to draft the financial statements and related notes to the financial statements. The possibility of fraud or errors occurring and not being detected or corrected is present.

Repeat of Prior Year Finding: This finding was reported in the prior year as item 2022-02.

Auditor's Recommendation: We recommend management develop a system of internal control to ensure proper reporting of financial statements and the notes to the financial statements. If management does not have the resources or expertise to prepare the financial statements, we recommend that a qualified CPA be engaged to mitigate or eliminate this control weakness.

Management's Response: Management agrees with the finding. This is a common issue with governments of this size and management feels comfortable with this practice. The City will implement suggested controls wherever cost-effective. Management does provide the auditors with a trial balance and supporting schedules that are used in the preparation of the financial statements.

Responsible Parties: Finance Officer

Time Frame: Ongoing

Independent Auditor's Report

Mayor and City Council
City of Martin, South Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, business-type activities, and each major fund of the City of Martin, South Dakota (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, and each major fund of the City as of December 31, 2023, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary comparison schedules, Schedule of the City's Proportionate Share of the Net Pension Liability (Asset), and Schedule of Pension Contributions are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The aforementioned supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We have applied certain limited procedures to the supplementary information which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The List of City Officials is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The list of City Officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

June 4, 2024

BASIC FINANCIAL STATEMENTS

City of Martin, South Dakota
Statement of Net Position - Modified Cash Basis
December 31, 2023

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,431,522	\$ 1,536,182	\$ 3,967,704
Restricted Assets:			
Cash and Cash Equivalents	-	104,345	104,345
Certificates of Deposit	<u>-</u>	<u>25,000</u>	<u>25,000</u>
TOTAL ASSETS	<u>\$ 2,431,522</u>	<u>\$ 1,665,527</u>	<u>\$ 4,097,049</u>
NET POSITION			
Restricted for:			
Debt Service	\$ -	\$ 91,262	\$ 91,262
Customer Deposits	-	38,083	38,083
Hodson Park	24,272	-	24,272
Crime Stoppers	2,513	-	2,513
City Improvements	478,094	-	478,094
Unrestricted	<u>1,926,643</u>	<u>1,536,182</u>	<u>3,462,825</u>
TOTAL NET POSITION	<u>\$ 2,431,522</u>	<u>\$ 1,665,527</u>	<u>\$ 4,097,049</u>

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Statement of Activities - Modified Cash Basis
For the Year Ended December 31, 2023

				Net (Disbursements) Receipts and Changes in Net Position		
				Primary Government		
Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
PRIMARY GOVERNMENT						
Governmental Activities:						
General Government	\$ 208,573	\$ 217,097	\$ -	\$ 8,524	\$ -	\$ 8,524
Public Safety	397,663	-	-	(397,663)	-	(397,663)
Public Works	870,630	22,040	578,906	(269,684)	-	(269,684)
Conservation and Development	9,015	-	-	(9,015)	-	(9,015)
Culture and Recreation	164,805	12,401	-	(152,404)	-	(152,404)
Total Governmental Activities	1,650,686	251,538	578,906	(820,242)	-	(820,242)
Business-type Activities:						
Water	292,734	382,118	-	-	89,384	89,384
Sewer	125,444	142,011	-	-	16,567	16,567
Sanitation	115,195	111,886	-	-	(3,309)	(3,309)
Total Business-type Activities	533,373	636,015	-	-	102,642	102,642
TOTAL PRIMARY GOVERNMENT	\$ 2,184,059	\$ 887,553	\$ 578,906	(820,242)	102,642	(717,600)
GENERAL RECEIPTS						
Taxes:						
Sales Taxes				791,272	-	791,272
Property Taxes				186,378	-	186,378
State Shared Receipts				25,201	-	25,201
County Shared Receipts				50,980	-	50,980
Interest Earnings				115,322	17,500	132,822
Miscellaneous Receipts				46,226	-	46,226
Total General Receipts				1,215,379	17,500	1,232,879
CHANGE IN NET POSITION				395,137	120,142	515,279
NET POSITION, BEGINNING OF YEAR				2,036,385	1,545,385	3,581,770
NET POSITION, END OF YEAR				\$ 2,431,522	\$ 1,665,527	\$ 4,097,049

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Balance Sheet - Modified Cash Basis - Governmental Funds
December 31, 2023

	General Fund	BBB Tax	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 2,391,182	\$ 40,340	\$ 2,431,522
TOTAL ASSETS	<u>\$ 2,391,182</u>	<u>\$ 40,340</u>	<u>\$ 2,431,522</u>
FUND BALANCE			
Restricted for:			
Hodson Park	\$ 24,272	\$ -	\$ 24,272
Crime Stoppers	2,513	-	2,513
City Improvements	437,754	40,340	478,094
Assigned For:			
Swimming Pool	2,371	-	2,371
Capital Street Improvements	664,167	-	664,167
Unassigned	<u>1,260,105</u>	<u>-</u>	<u>1,260,105</u>
TOTAL FUND BALANCE	<u>\$ 2,391,182</u>	<u>\$ 40,340</u>	<u>\$ 2,431,522</u>

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Statement of Receipts, Disbursements, and Changes in Fund Balance -
Modified Cash Basis - Governmental Funds
For the Year Ended December 31, 2023

	General Fund	BBB Tax	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
GENERAL RECEIPTS			
Property Taxes	\$ 186,378	\$ -	\$ 186,378
Sales and Use Taxes	728,616	62,656	791,272
Licenses and Permits	29,977	-	29,977
Intergovernmental Receipts			
Federal Payments in Lieu of Taxes	8,698	-	8,698
State Shared Revenues	16,503	-	16,503
County Shared Revenues	50,980	-	50,980
State and Federal Grants	578,906	-	578,906
Charges for Services	221,561	-	221,561
Interest Earnings	115,024	298	115,322
Miscellaneous Revenue	<u>46,226</u>	<u>-</u>	<u>46,226</u>
Total Revenues	<u>1,982,869</u>	<u>62,954</u>	<u>2,045,823</u>

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Statement of Receipts, Disbursements, and Changes in Fund Balance -
Modified Cash Basis - Governmental Funds (Continued)
For the Year Ended December 31, 2023

	General Fund	BBB Tax	Total Governmental Funds
DISBURSEMENTS			
General Government:			
Legislative	\$ 14,755	\$ -	\$ 14,755
Attorney	37,490	-	37,490
Elections	51	-	51
Financial Administration	99,837	-	99,837
Other General Government	32,052	-	32,052
Public Safety:			
Police	284,512	-	284,512
Fire	31,980	-	31,980
Protective Inspection	69,138	-	69,138
Public Works:			
Highways and Streets	137,620	-	137,620
Street Development	3,670	-	3,670
Snow Removal	43,892	-	43,892
Street Lights	43,870	-	43,870
Airport	72,172	-	72,172
Culture and Recreation:			
Parks	73,081	-	73,081
Markota	8,102	-	8,102
Pool	25,281	-	25,281
Golf	27,081	-	27,081
Museums	5,277	-	5,277
Conservation and Development	-	9,015	9,015
Capital Outlay	619,777	-	619,777
Debt Service - Principal	10,998	-	10,998
Debt Service - Interest	1,035	-	1,035
Total Disbursements	<u>1,641,671</u>	<u>9,015</u>	<u>1,650,686</u>
Excess of Revenues over Expenditures	<u>341,198</u>	<u>53,939</u>	<u>395,137</u>
OTHER FINANCING SOURCES (USES)			
Transfers In (Out)	<u>65,000</u>	<u>(65,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	406,198	(11,061)	395,137
FUND BALANCE, BEGINNING OF YEAR	<u>1,984,984</u>	<u>51,401</u>	<u>2,036,385</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,391,182</u>	<u>\$ 40,340</u>	<u>\$ 2,431,522</u>

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Statement of Net Position - Modified Cash Basis - Proprietary Funds
December 31, 2023

	Water Fund	Sewer Fund	Sanitation Fund	Total Proprietary Funds
ASSETS				
Cash and Cash Equivalents	\$ 1,059,448	\$ 459,175	\$ 17,559	\$ 1,536,182
Restricted Cash	35,237	48,357	20,751	104,345
Restricted Certificates of Deposit	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
TOTAL ASSETS	<u><u>\$ 1,119,685</u></u>	<u><u>\$ 507,532</u></u>	<u><u>\$ 38,310</u></u>	<u><u>\$ 1,665,527</u></u>
NET POSITION				
Restricted:				
Debt Service	\$ 22,154	\$ 48,357	\$ 20,751	\$ 91,262
Customer Deposits	38,083	-	-	38,083
Unrestricted	<u>1,059,448</u>	<u>459,175</u>	<u>17,559</u>	<u>1,536,182</u>
TOTAL NET POSITION	<u><u>\$ 1,119,685</u></u>	<u><u>\$ 507,532</u></u>	<u><u>\$ 38,310</u></u>	<u><u>\$ 1,665,527</u></u>

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Statement of Receipts, Disbursements, and Changes in Net Position -
Modified Cash Basis - Proprietary Funds
For the Year Ended December 31, 2023

	Water Fund	Sewer Fund	Sanitation Fund	Total Proprietary Funds
OPERATING RECEIPTS				
Charges for Service	\$ -	\$ 141,188	\$ 99,731	\$ 240,919
Revenues Pledged for Debt Repayment	379,796	-	-	379,796
Miscellaneous Receipts	2,322	823	12,155	15,300
Total Operating Receipts	<u>382,118</u>	<u>142,011</u>	<u>111,886</u>	<u>636,015</u>
OPERATING DISBURSEMENTS				
Personal Services	117,895	73,210	10,549	201,654
Utilities	30,754	750	474	31,978
Materials (Cost of Goods Sold)	51,988	16,601	98,076	166,665
Other Current Disbursements	29,124	8,427	6,096	43,647
Total Operating Disbursements	<u>229,761</u>	<u>98,988</u>	<u>115,195</u>	<u>443,944</u>
OPERATING INCOME (LOSS)	<u>152,357</u>	<u>43,023</u>	<u>(3,309)</u>	<u>192,071</u>
NONOPERATING RECEIPTS (DISBURSEMENTS)				
Capital Outlays	(1,500)	(1,500)	-	(3,000)
Principal Payments	(43,289)	(19,893)	-	(63,182)
Interest Payments	(18,184)	(5,063)	-	(23,247)
Interest Earnings	12,603	4,897	-	17,500
Net Nonoperating Receipts (Disbursements)	<u>(50,370)</u>	<u>(21,559)</u>	<u>-</u>	<u>(71,929)</u>
CHANGE IN NET POSITION	101,987	21,464	(3,309)	120,142
NET POSITION, BEGINNING	<u>1,017,698</u>	<u>486,068</u>	<u>41,619</u>	<u>1,545,385</u>
NET POSITION, ENDING	<u>\$ 1,119,685</u>	<u>\$ 507,532</u>	<u>\$ 38,310</u>	<u>\$ 1,665,527</u>

The accompanying notes are an integral part of this statement.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.C., these financial statements are presented on the modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP) as described within this note. Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. REPORTING ENTITY

The reporting entity of the City of Martin, South Dakota (the City) consists of the primary government which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity; those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

B. BASIS OF PRESENTATION

Government-wide Financial Statements:

The Statement of Net Position - Modified Cash Basis and the Statement of Activities - Modified Cash Basis display information about the City. These statements include the financial activities of the overall government, except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts, and other non-exchange receipts. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The City has no fiduciary funds.

The Statement of Activities - Modified Cash Basis presents a comparison between direct disbursements and program receipts for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct disbursements are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program receipts include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and disbursements. The funds of the City are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City, or if it meets the following criteria:

1. Total assets, receipts, or disbursements of the individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type, and
2. Total assets, receipts, or disbursements of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The funds of the City are described below:

Governmental Funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Liquor, Lodging, and Dining Gross Receipts Tax (BBB) Fund - To account for the collection of a 1% tax on the gross receipts of lodgings, alcoholic beverages, prepared food, and admissions. This tax shall be used for land acquisition, architectural fees, construction costs, payments for the civic center, auditorium, or athletic facility buildings, including the maintenance, staffing, and operations of such facilities and promotion and advertising of the City per SDCL 10-52A-2. This fund was established at the direction of the governing body through a local ordinance. This fund is a major fund.

Proprietary Funds:

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, disbursements paid, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit, even if that government is not expected to make any payments, is not payable solely from fees and charges of the activity.
- b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Water Fund - Financed primarily by user charges this fund accounts for the operation of the municipal waterworks system and related facilities (SDCL 9-47-1). This fund is a major fund.

Sewer Fund - Financed primarily by user charges, this fund accounts for the construction and operation of the municipal sanitary sewer system and related facilities (SDCL 9-48-2). This fund is a major fund.

Sanitation Fund - Financed primarily by user charges, this fund accounts for the operation of the solid waste program (SDCL 9-32-11). This fund is a major fund.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” receipts and expenditures are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The City follows the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under accounting principles generally accepted in the United States of America, transactions are recorded when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus

Government-wide Financial Statements:

In the Statement of Net Position - Modified Cash Basis and the Statement of Activities - Modified Cash Basis, both governmental and business-type activities are presented using the economic resources measurement focus, applied within the limitations of the modified cash basis of accounting as defined below.

Fund Financial Statements:

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is used, applied within the limitations of the modified cash basis of accounting.

Basis of Accounting

In the Statement of Net Position - Modified Cash Basis, the Statement of Activities - Modified Cash Basis, and the fund financial statements, the governmental and business-type activities are presented using the modified cash basis of accounting.

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the modified cash basis of accounting, the balance sheet reports only cash and cash equivalents (those investments with terms to maturity of 90 days or less at the date of acquisition). Under the modified cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The City presents negative cash balances rather than inter-fund loans.

Acceptable modifications to the modified cash basis of accounting implemented by the City in these financial statements include the recording of investments (certificates of deposits with terms to maturity more than 90 days from the date of acquisition) arising from cash transactions.

As a result of the use of this modified cash basis of accounting, certain assets and their related receipts (such as accounts receivable and revenue billed or provided services not yet collected) and certain liabilities and their related disbursements (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the City applied accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. DEPOSITS AND INVESTMENTS

The City pools its cash resources for deposit purposes. The proprietary fund has access to its cash resources on demand.

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at the date of acquisition of three months or less.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at the date of acquisition exceeds three months, and/or those types of investments authorized by South Dakota Codified Law (SDCL) 4-5-6.

The City maintains restricted cash deposits for the debt reserves required by debt agreements and for customer utility deposits.

E. CAPITAL ASSETS

Under the modified cash basis of accounting, the City's capital assets are considered a cost of the program for which they were acquired, for the amount paid in cash, in the government-wide financial statements. The fund financial statements and the proprietary financial statements report such purchases as capital outlays.

Under the modified cash basis of accounting, cash payments for lease activities are a cost of the program for which they were acquired and the amount paid in cash in both the government-wide and fund financial statements. Right-to-use lease assets arising from leasing activities are not reported as assets in the modified cash basis financial statements.

F. LONG-TERM LIABILITIES

Under the modified cash basis of accounting, cash proceeds from long-term debt issuances are recorded as a receipt, while payments to creditors to reduce long-term debts are recorded as a cost of the program which benefits from the financing. Allocations are made where appropriate. Interest costs are not allocated but are reported as a separate program cost category.

Long-term debt arising from cash transactions of all funds is not reported as liabilities in the modified cash basis financial statements.

Under the modified cash basis of accounting, cash payments for lease activities are recorded as expenditures in the function benefitting from the use of the leased asset. Allocations are made where appropriate. Lease liabilities arising from leasing activities are not reported as liabilities in the modified cash basis financial statements.

G. PROGRAM RECEIPTS

Program receipts derive directly from the program itself or from parties other than the City's taxpayers or citizenry as a whole. Program receipts are classified into three categories as follows:

Charges for Services - These arise from charges to customers, applicants or others who purchase, use or directly benefit from the goods, services or privileges provided or are otherwise directly affected by the services.

Program-specific Operating Grants and Contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program-specific Capital Grants and Contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program. The City had no program-specific capital grants and contributions in the current year.

H. PROPRIETARY FUNDS RECEIPTS AND DISBURSEMENTS CLASSIFICATION

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

I. EQUITY CLASSIFICATIONS

Government-wide Financial Statements:

Equity is classified as net position and is displayed in one of the following two components under the modified cash basis:

Restricted Net Position - Consists of net position with constraints placed on the use either by external groups or law.

Unrestricted Net Position - Includes all other net positions that do not meet the definition of restricted net position.

Fund Financial Statements:

The City classifies governmental fund balances as follows:

Nonspendable - Includes fund balance amounts that cannot be spent either because it is not in spendable form, such as inventories or prepaids, or because of legal or contractual constraints. The City has no nonspendable fund balances.

Restricted - Includes fund balance amounts that are constrained for specific purposes that are externally imposed by providers, such as creditors, grantors or contributors, or amounts constrained due to constitutional provision or enabling legislation.

Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the City Commissioners by resolution and do not lapse at year-end. No commitments have been made by the City.

Assigned - Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the City Commissioners.

Unassigned - Includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The City uses restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar-for-dollar spending. Additionally, the City would first use committed, then assigned, and lastly, unassigned amounts of unrestricted fund balance when disbursements are made.

The City does not have a formal minimum fund balance policy.

Proprietary fund equity is classified the same as the government-wide financial statements.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. APPLICATION OF NET POSITION

It is the City's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

K. REVENUES RECEIVED IN ADVANCE

Under the modified cash basis of accounting, cash may have been received in advance of the City's providing a good or service to a customer. These amounts are reported in the financial statements at the time of receipt, as applicable.

NOTE 2 - DEPOSITS AND INVESTMENTS

The City follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are as follows:

Deposits

The City's cash deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 9-22-6, 9-22-6.1, and 9-22-6.2 and may be in the form of demand or time deposits. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts that exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by federal home loan banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

Investments

In general, SDCL 4-5-6 permits City funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent. Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at the date of acquisition exceeds three months, and/or those types of investments authorized by South Dakota Codified Law (SDCL) 4-5-6.

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of December 31, 2023, the City's bank balances above FDIC limits are insured and collateralized in compliance with the South Dakota Public Deposit Protection Collateral Program.

Interest Rate Risk - The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk - State law limits eligible investments for the City, as discussed above. The City has no investment policy that would further limit its investment choices. The City has all of its deposits in demand deposits and certificates of deposits.

Assignment of Investment Income - State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The City's policy is to credit all income from investments to the fund making the investment.

NOTE 3 - RESTRICTED CASH AND INVESTMENTS

Assets restricted to use for a specific purpose through segregation of balances in separate accounts are for bond redemption and asset management reserves required by the USDA debt agreement and customer deposits. Deposits are required until the account balances equal the amount of one year's payment. The City has made appropriate reserve deposits and is in compliance with these requirements.

NOTE 4 - PROPERTY TAXES

Property taxes are levied on or before October 1 of the year preceding the start of the fiscal year. They attach as an enforceable lien on property and become due and payable as of January 1, the first day of the fiscal year. Taxes are payable in two installments on or before April 30 and October 31 of the fiscal year. The City is permitted by several state statutes to levy varying amounts of taxes per \$1,000 of taxable valuation on taxable real property in the City.

NOTE 5 - COMMITMENTS

As discussed in Note 1.c., the financial statements are presented using a modified cash basis of accounting. The City has not elected to modify its cash basis presentation by recording long-term debt arising from cash transactions so any outstanding indebtedness is not reported on the financial statements. The City does report the principal and interest payments on long-term debt as debt service expenditures on the Statement of Receipts, Disbursements, and Changes in Fund Net Position - Proprietary Fund. On the Statement of Activities, the principal and interest portion of these debt service payments are reported within the appropriate expense function.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 5 - COMMITMENTS (CONTINUED)

The following is a summary of the long-term commitments for the year ended December 31, 2023:

	Balance 12/31/22	Advances	Payments	Balance 12/31/23	Due Within One Year
Bonds					
Water Improvements	\$ 440,634	\$ -	\$ (32,754)	\$ 407,880	\$ 33,560
Sewer Improvements	156,423	-	(3,796)	152,627	3,911
Sewer Improvements	22,798	-	(16,097)	6,701	5,393
Water Improvements #2	377,614	-	(10,535)	367,079	10,747
Total Bonds	<u>\$ 997,469</u>	<u>\$ -</u>	<u>\$ (63,182)</u>	<u>\$ 934,287</u>	<u>\$ 53,611</u>
Notes from					
Direct Borrowings:					
2020 Dodge Durango	16,006	-	(5,178)	10,828	5,336
2021 Dodge Durango	22,747	-	(5,820)	16,927	5,999
Total Direct Borrowings	<u>\$ 38,753</u>	<u>\$ -</u>	<u>\$ (10,998)</u>	<u>\$ 27,755</u>	<u>\$ 11,335</u>
Total Commitments	<u>\$ 1,036,222</u>	<u>\$ -</u>	<u>\$ (74,180)</u>	<u>\$ 962,042</u>	<u>\$ 64,946</u>

Long-term debt at December 31, 2023, is comprised of the following:

Water Improvements - State Drinking Water Revolving Loan in the amount of \$920,000 requiring quarterly payments of \$10,866 including interest at a rate of 2.5% with final maturity in April 2034. Payments are made from water service charges in the Water Fund.

\$ 407,880

Sewer Improvements - USDA Rural Development loan for a sewer lagoon stabilization project in the amount of \$416,000 requiring monthly payments of \$1,531 including interest at a rate of 3.0% with final maturity in August 2050. Payments are made from the Sewer Fund.

159,328

Water Improvements #2 - State Drinking Water Revolving loan in the amount of \$440,525 requiring quarterly payments of \$4,502, including interest at a rate of 2.0% with final maturity in January 2050. Payments are made from water service user surcharges in the Water Fund.

367,079

2020 Dodge Durango - Equipment loan with a bank in the amount of \$26,000 requiring quarterly payments of \$1,400 including interest at a rate of 2.95% with final maturity in December 2025. Payments are made from the General Fund.

10,828

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 5 - COMMITMENTS (CONTINUED)

2021 Dodge Durango - Equipment loan with a bank in the amount of \$29,973 requiring quarterly payments of \$1,609 including interest at a rate of 2.95% with final maturity in December 2026. Payments are made from the General Fund.

16,927
\$ 962,042

The annual requirements to amortize the long-term liability outstanding as of December 31, 2023, including interest are as follows:

	Bonds		Direct Borrowings	
	Principal	Interest	Principal	Interest
2024	\$ 53,611	\$ 21,819	\$ 11,335	\$ 698
2025	50,710	20,213	11,668	356
2026	50,615	19,294	4,752	69
2027	51,859	18,050	-	-
2028	53,134	16,775	-	-
2029-2033	285,929	63,616	-	-
2034-2038	127,740	36,212	-	-
2039-2043	108,033	24,190	-	-
2044-2048	121,213	11,010	-	-
2049-2053	31,443	501	-	-
	<u>\$ 934,287</u>	<u>\$ 231,680</u>	<u>\$ 27,755</u>	<u>\$ 1,123</u>

NOTE 6 - LEASES

The City leases a copy machine over a term of three years, with monthly payments of \$174, expiring in September 2025. Payments made during the year ended December 31, 2023 were \$2,273. Future lease payments are as follows:

	Lease Payment
2024	\$ 2,272
2025	1,209

NOTE 7 - PENSION PLAN

Plan Information

All employees working more than 20 hours per week during the year participate in the South Dakota Retirement System (SDRS). SDRS is a hybrid defined benefit plan designed with several defined contribution plan type provisions and is administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering, and amending plan provisions is found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at <http://sdrs.sd.gov/publications.aspx> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098, or by calling (605) 773-3731.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 7 - PENSION PLAN (CONTINUED)

Benefits Provided

SDRS has four classes of members: Class A general members, Class B public safety and judicial members, Class C Cement Plant Retirement Fund members, and Class D Department of Labor and Regulation members.

Members who were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement benefit is also available after age 55 for Class A Foundation members where the sum of age and credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for Class B Foundation public safety members where the sum of age and credited service is equal to or greater than 75. All Foundation retirement benefits that do not meet the above criteria may be payable at a reduced level. Class A and B eligible spouses of Foundation members will receive a 60 percent joint survivor benefit when the member dies.

Members who were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60% joint and survivor benefit, or a 100% joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5% of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns.

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to the long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the third quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the third quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, that if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

Legislation enacted in 2021 reduced the minimum COLA from 0.5% to 0.0%.

All benefits except those depending on the member's accumulated contributions are annually increased by the cost-of-living adjustment.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 7 - PENSION PLAN (CONTINUED)

Contributions

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The City's share of contributions to the SDRS for the fiscal years ended December 31, 2023, 2022, and 2021, equal to required contributions each year were \$30,527, \$32,289, and \$26,299, respectively.

Pension Liabilities (Assets)

At June 30, 2023, SDRS is 100.07% funded and, accordingly, has a net pension asset. The proportionate share of the components of the net pension asset of the South Dakota Retirement System, for the City as of this measurement period ending June 30, 2023 and as of December 31, 2023 are as follows:

Proportionate Share of Pension Liability	\$ 2,986,822
Less: Proportionate Share of Net Pension Restricted for Pension Benefits	<u>2,988,833</u>
Proportionate Share of Net Pension Liability (Asset)	<u>\$ (2,011)</u>

At December 31, 2023, the City had a liability (asset) of \$(2,011) for its proportionate share of the net pension liability (asset). This asset is not reflected in the financial statements due to the modified cash basis of reporting. The net pension liability (asset) was measured as of June 30, 2023 and the total pension liability (asset) used to calculate the net pension liability (asset) was based on a projection of the City's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2023, the City's proportion was 0.020612%, which is a decrease of 0.000232% from its proportion measured as of June 30, 2022.

Actuarial Assumptions

The total pension liability (asset) in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	Graded by years of service, from 7.66% at entry to 3.15% after 25 years of service
Discount Rate	6.50% net of plan investment expense. This is composed of an average inflation rate of 2.50% and real returns of 4.00%.
Future COLAs	1.91%

All mortality rates based on Pub-2010 amount-weighted mortality tables, projected generationally with improvement scale MP-2020:

- Active and Terminated Vested Members:
 - Teachers, Certified Regents, and Judicial: PubT-2010
 - Other Class A Members: PubG-2010
 - Public Safety Members: PubS-2010

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 7 - PENSION PLAN (CONTINUED)

- Retired Members:
 - Teachers, Certified Regents, and Judicial Retirees: PubT-2010, 108% of rates above age 65.
 - Other Class A Retirees: PubG-2010, 93% of rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above.
 - Public Safety Retirees: PubS-2010, 102% of rates at all ages.
- Beneficiaries:
 - PubG-2010 contingent survivor mortality table.
- Disabled Members:
 - Public Safety: PubS-2010 disabled member mortality table.
 - Others: PubG-2010 disabled member mortality table.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period of July 1, 2016 to June 30, 2022.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for the management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the Council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed-income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public Equity	56.3%	3.8%
Investment Grade Debt	22.8%	1.7%
High Yield Debt	7.0%	2.7%
Real Estate	12.0%	3.5%
Cash	1.9%	0.8%
	<u>100%</u>	

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 7 - PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

	<u>1%</u> <u>Decrease</u>	<u>Current</u> <u>Discount</u> <u>Rate</u>	<u>1%</u> <u>Increase</u>
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 412,353	\$ (2,011)	\$ (340,883)

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued SDRS financial report.

NOTE 8 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2023, the City managed its risks as follows:

Liability Insurance

The City joined the South Dakota Public Assurance Alliance (SDPAA), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the SDPAA is to administer and provide risk management services and risk sharing facilities to the members and to defend and protect the members against liability, to advise members on loss control guidelines and procedures, and to provide them with risk management services, loss control, and risk reduction information and to obtain lower costs for that coverage. The City's responsibility is to promptly report to and cooperate with the SDPAA to resolve any incident that could result in a claim being made by or against the City. The City pays a Members' Annual Operating Contribution to provide liability coverage detailed below under an occurrence-based policy. The premiums are accrued based on the ultimate cost of the experience to date of the SDPAA member based on their exposure or type of coverage. The City pays an annual premium to the pool to provide coverage for torts, theft or damage to property, and errors and omissions of public officials.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 8 - RISK MANAGEMENT (CONTINUED)

Effective October 5, 2021, the SDPAA adopted a new policy on member departures. Departing Members will no longer be eligible for any partial refund of the calculated portion of their contributions that was previously allowed. The prior policy provided the departing Member with such a partial refund because the departing Member took sole responsibility for all claims and claims expenses whether reported or unreported at the time of their departure from the SDPAA. With such partial refund being no longer available, the SDPAA will now assume responsibility for all reported claims of a departing Member pursuant to the revised IGC.

The City has no deductible for general liability coverage, auto liability coverage, and officials' liability coverage, a \$2,000 deductible for law enforcement liability coverage, and a \$500 deductible for all other claims.

The City does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Unemployment Benefits

The City has elected to be self-insured and retain all risk for liabilities resulting from claims for unemployment benefits. There were no claims paid during the year ended December 31, 2023 and no claims are expected next year.

Workmen's Compensation

The City joined the South Dakota Municipal League Worker's Compensation Fund (the Fund), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the Fund is to formulate, develop, and administer, on behalf of the member organizations, a program of worker's compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The City's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the Fund to resolve any worker's compensation claims. The City pays an annual premium to provide worker's compensation coverage for its employees under a self-funded program and the premiums are accrued based on the ultimate cost of the experience to date of the Fund members. Coverage limits are set by state statute. The pool pays the first \$650,000 of any claim per individual. The pool has reinsurance which covers up to statutory limits in addition to a separate combined employer liability limit of \$2,000,000 per incident.

The City does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage over the past three years.

Employee Health Insurance

The City joined the South Dakota Municipal League Health Pool. This is a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The City pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases reinsurance coverage with the premiums it receives from the members. The coverage also includes a \$2,000,000 lifetime maximum payment per person. The City does not carry additional health insurance coverage to pay claims in excess of this upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

City of Martin, South Dakota
Notes to the Financial Statements
December 31, 2023

NOTE 9 - RESTRICTED NET POSITION

The amount classified as restricted net position at December 31, 2023 is classified as follows:

	Governmental Funds	Proprietary Funds	Total
By Donor	\$ 26,785	\$ -	\$ 26,785
By Grantor	478,094	-	478,094
By Creditor	-	129,345	129,345
	<u>\$ 504,879</u>	<u>\$ 129,345</u>	<u>\$ 634,224</u>

NOTE 10 - INTERFUND TRANSFERS

During the year ended December 31, 2023, the City transferred \$65,000 from the BBB fund to the General fund for use in promoting the City.

NOTE 11 - PLEDGED REVENUES

In accordance with certain debt agreements, the City has pledged revenues for the repayment of debt obligations. The City has pledged water user revenues for the repayment of state revolving fund bonds. Virtually all revenues of the water fund are pledged for the repayment of debt, including a specific water user surcharge that is assessed to all users monthly.

NOTE 12 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the independent auditor's report, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

City of Martin, South Dakota
Budgetary Comparison Schedule - Budgetary Basis - General Fund
December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
RECEIPTS				
Taxes:				
Property Taxes	\$ 202,463	202,463	\$ 186,378	\$ (16,085)
Sales and Use Taxes	470,000	530,000	728,616	198,616
Licenses and Permits	9,060	26,150	29,977	3,827
Intergovernmental Receipts:				
Federal Payments in lieu of taxes	6,000	6,000	8,698	2,698
State Shared Revenue	12,200	12,200	16,503	4,303
County Shared Revenues	27,000	27,000	50,980	23,980
Grants	50,000	774,000	578,906	(195,094)
Charges for Services	33,510	50,600	221,561	170,961
Interest Earnings	1,000	61,000	115,024	54,024
Miscellaneous Revenue	24,000	35,020	46,226	11,206
	<u>835,233</u>	<u>1,724,433</u>	<u>1,982,869</u>	<u>258,436</u>
DISBURSEMENTS				
General Government:				
Legislative	18,960	18,960	14,755	4,205
Attorney	40,000	40,000	37,490	2,510
Elections	900	900	51	849
Financial Administration	102,150	102,150	99,837	2,313
Other	23,900	48,900	56,440	(7,540)
Public Safety:				
Police	311,350	371,350	296,545	74,805
Fire	28,600	32,100	31,980	120
Protective Inspection	71,400	71,400	69,138	2,262
Public Works:				
Highways and Streets	158,850	158,850	139,120	19,730
Street Development	64,500	94,500	3,670	90,830
Snow Removal	27,950	49,950	45,392	4,558
Street Lights	48,300	48,300	43,870	4,430
Airport	55,450	810,450	638,578	171,872
Culture and Recreation:				
Parks	73,300	73,300	73,081	219
Markota	8,300	36,300	34,085	2,215
Pool	36,850	36,850	25,281	11,569
Golf	27,300	27,300	27,081	219
Museum	4,720	5,420	5,277	143
	<u>1,102,780</u>	<u>2,026,980</u>	<u>1,641,671</u>	<u>385,309</u>

See independent auditor's report and notes to the supplementary information.

City of Martin, South Dakota
Budgetary Comparison Schedule - Budgetary Basis -
General Fund (Continued)
December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(267,547)</u>	<u>(302,547)</u>	<u>341,198</u>	<u>643,745</u>
OTHER FINANCING SOURCES				
Transfers In	<u>201,925</u>	<u>201,925</u>	<u>65,000</u>	<u>(136,925)</u>
NET CHANGE IN FUND BALANCE	<u>(65,622)</u>	<u>(100,622)</u>	<u>406,198</u>	<u>506,820</u>
FUND BALANCE - BEGINNING	<u>1,984,984</u>	<u>1,984,984</u>	<u>1,984,984</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,919,362</u>	<u>\$ 1,884,362</u>	<u>\$ 2,391,182</u>	<u>\$ 506,820</u>

See independent auditor's report and notes to the supplementary information.

City of Martin, South Dakota
Budgetary Comparison Schedule - Budgetary Basis - BBB Fund
December 31, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	(Budgetary Basis)	Positive (Negative)
RECEIPTS				
Taxes:				
Sales Taxes	\$ 20,000	\$ 60,000	\$ 62,656	\$ 2,656
Investment Earnings	-	70	298	228
Total Receipts	<u>20,000</u>	<u>60,070</u>	<u>62,954</u>	<u>2,884</u>
DISBURSEMENTS				
Conservation and Development				
Economic Development	<u>14,000</u>	<u>39,000</u>	<u>9,015</u>	<u>29,985</u>
Total Disbursements	<u>14,000</u>	<u>39,000</u>	<u>9,015</u>	<u>29,985</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>6,000</u>	<u>21,070</u>	<u>53,939</u>	<u>32,869</u>
OTHER FINANCING USES				
Transfers Out	<u>(65,000)</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(59,000)</u>	<u>(43,930)</u>	<u>(11,061)</u>	<u>32,869</u>
FUND BALANCE, BEGINNING OF YEAR	<u>51,401</u>	<u>51,401</u>	<u>51,401</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ (7,599)</u>	<u>\$ 7,471</u>	<u>\$ 40,340</u>	<u>\$ 32,869</u>

See independent auditor's report and notes to the supplementary information.

City of Martin, South Dakota
Schedule of the City's Proportionate Share
of the Net Pension Liability (Asset)
December 31, 2023

	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of Net Pension Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2023	0.0206120%	\$ (2,011)	\$ 474,219	0.42%	100.07%
2022	0.0208440%	\$ (1,970)	\$ 677,292	0.29%	100.10%
2021	0.0185330%	\$ (141,931)	\$ 854,833	16.60%	105.52%
2020	0.0201914%	\$ (877)	\$ 817,533	0.11%	100.04%
2019	0.0202178%	\$ (2,143)	\$ 740,650	0.29%	100.09%
2018	0.0202390%	\$ (472)	\$ 774,400	0.06%	100.02%
2017	0.2161310%	\$ (19,614)	\$ 740,817	2.65%	100.10%
2016	0.0211693%	\$ 71,508	\$ 757,350	9.44%	96.89%
2015	0.0207955%	\$ (88,200)	\$ 723,317	12.19%	104.10%

* The amounts presented for each year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the City will present information for those years for which information is available.

See independent auditor's report and notes to the supplementary information.

**City of Martin, South Dakota
Schedule of Pension Contributions
South Dakota Retirement System**

	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 30,527	\$ 30,527	\$ -	\$ 460,761	6.63%
2022	\$ 32,289	\$ 32,289	\$ -	\$ 472,435	6.83%
2021	\$ 26,299	\$ 26,299	\$ -	\$ 854,750	3.08%
2020	\$ 26,461	\$ 26,461	\$ -	\$ 854,533	3.10%
2019	\$ 26,326	\$ 26,326	\$ -	\$ 779,092	3.38%
2018	\$ 25,022	\$ 25,022	\$ -	\$ 757,525	3.30%
2017	\$ 26,046	\$ 26,046	\$ -	\$ 757,609	3.44%
2016	\$ 25,455	\$ 25,455	\$ -	\$ 749,083	3.40%
2015	\$ 23,478	\$ 23,478	\$ -	\$ 740,334	3.17%

* Until a full 10-year trend is compiled, the City will present information for those years for which information is available.

See independent auditor's report and notes to the supplementary information.

City of Martin, South Dakota
Notes to the Supplementary Information
December 31, 2023

NOTE 1 - BASIS OF PRESENTATION

The budgetary comparison schedule has been prepared on the modified cash basis of accounting and presents capital outlay and debt service disbursements within each function similar to the Statement of Activities - Modified Cash Basis.

NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the supplementary information:

1. At the first regular Council meeting in September of each year or within 10 days thereafter, the City Council introduces the annual appropriations ordinance for the ensuing fiscal year.
2. After adoption by the governing board, the operating budget is legally binding and actual disbursements for each purpose cannot exceed the amounts budgeted except as indicated in number 4.
3. A line item for contingencies may be included in the annual budget. Such line item may not exceed five percent of the total municipal budget and may be transferred by resolution of the governing board to any other budget category that is deemed insufficient during the year.
4. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
5. Unexpended appropriations lapse at year-end unless encumbered by resolution of the governing board. The City did not encumber any amounts at December 31, 2023.

NOTE 3- PENSION CONTRIBUTIONS

Changes from Prior Valuation

The June 30, 2023 actuarial valuation reflects no changes to the plan provisions or actuarial methods and one change to the actuarial assumptions from the June 30, 2022 actuarial valuation.

The details of the changes since the last valuation are as follows:

Benefit Provision Changes

During the 2023 legislative session, no significant SDRS benefit changes were made and emergency medical services personnel became Class B Public Safety Members.

Actuarial Method Changes

No changes in actuarial methods were made since the prior valuation.

Actuarial Assumption Changes

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in an FVFR equal to or exceeding 100%.

As of June 30, 2022, the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was less than 100% and the July 2023 SDRS COLA was limited to a restricted maximum of 2.10%. For the June 30, 2022 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA assumption of 2.10%.

City of Martin, South Dakota
Notes to the Supplementary Information
December 31, 2023

NOTE 3- PENSION CONTRIBUTIONS (CONTINUED)

As of June 30, 2023, the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is again less than 100% and the July 2024 SDRS COLA is limited to a restricted maximum of 1.91%. The July 2024 SDRS COLA will equal inflation, between 0% and 1.91%. For this June 30, 2023 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.91%.

Actuarial assumptions are reviewed for reasonability annually and reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2027 Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2027 Actuarial Valuation.

**City of Martin, South Dakota
List of City Officials
December 31, 2023**

MAYOR

Gary Rayhill

COUNCIL MEMBERS

Tootie Moffitt

Gloria Claussen

Gregg Claussen

Lindsee Harris

Kevin Rascher

Jay Yohner

FINANCE OFFICER

Jean Kirk

COUNTY OF ALLEN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2021

County of Allen, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

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County of Allen, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Allen County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Allen County, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Allen County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Allen County, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 24, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 13, 2022

Allen County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,974,819	4,983,587	6,330,341	628,065	327,386	955,451
Special Purpose:						
Ambulance	303,807	662,502	625,612	340,697	2,615	343,312
Airport	212,422	605,264	342,963	474,723	2,252	476,975
Appraiser's Cost	79,341	354,447	383,421	50,367	9,954	60,321
Conservation District	691	40,059	40,000	750		750
Direct Election	54,374	146,140	135,534	64,980	1,459	66,439
EMS Tax Lid Reserve	25,981		25,981			
Health	2,419	115,170	115,000	2,589		2,589
Historical Society	1,907	51,753	51,500	2,160		2,160
Mental Health	2,581	154,631	153,588	3,624		3,624
Hospital Sales Tax	313,271	1,564,775	590,552	1,287,494	476,268	1,763,762
Law Enforcement Tax Lid Reserve	82,248		82,248			
Intellectual Disabilities	1,847	70,175	70,000	2,022		2,022
Noxious Weed	86,664	92,168	75,890	102,942	2,211	105,153
Road and Bridge	1,539,098	4,321,880	3,824,005	2,036,973	95,523	2,132,496
Rural Fire District No. 2		174,267	174,267			
Rural Fire District No. 3		39,671	38,845	826		826
Rural Fire District No. 4	435	80,191	80,626			
Service Program for the Elderly	214,948	185,317	256,034	144,231	98,737	242,968
General Transportation		6,160	6,160		1,235	1,235
Special Alcohol Program	18,428	12,941		31,369		31,369
Special Bridge	1,743,499	217,212	77,137	1,883,574	1,024	1,884,598
Special Liability	117,552	11,562	28,711	100,403		100,403
Special Park and Recreation	761	919		1,680		1,680
Special Equipment Reserve	40,508			40,508		40,508
Special Machinery	2,108,740	600,000	88,161	2,620,579		2,620,579
Sewer District No 1	146,564	16,611	14,360	148,815		148,815
Sewer District No 2	71,931	14,814	24,127	62,618	67	62,685
Emergency Telephone Service	109,814	91,341	88,657	112,498		112,498
Business:						
Solid Waste	4,607,740	2,445,195	1,400,765	5,652,170	37,696	5,689,866
Trusts:						
Special Auto	5,307	105,522	100,251	10,578	1,384	11,962
Prosecuting Attorney Training	17,538	3,434	1,561	19,411		19,411
Special Law Enforcement Trust	18,356	12,497	11,377	19,476		19,476
Register of Deeds Technology	43,052	25,672	14,556	54,168	564	54,732
Sheriff VIN Fees	17,103	18,760	24,399	11,464	976	12,440
C.E.R.T. Donations	237			237		237
Drug Court	32,570	205,301	206,299	31,572	10,173	41,745
Sheriff Special Forfeiture Trust	7,045	1,537	5,126	3,456		3,456

The notes to the financial statements are an integral part of this statement.

Allen County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Clerk Technology	2,470	3,564		6,034		6,034
County Treasurer Technology	12,895	3,564	573	15,886		15,886
Prosecuting Attorney Trust	10,516			10,516		10,516
Prosecuting Attorney Check Fees	13,054	425		13,479		13,479
Community Development Block Grant		26,443	26,443			
SPARK Program Grant	2,000		2,000			
American Rescue Plan		1,201,267	60,156	1,141,111	774	1,141,885
Lee Murren Trust	8,655			8,655		8,655
LaHarpe Senior Center Trust	3,238			3,238		3,238
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Shelter Grants		78,155	78,155			
Employee Benefit Trust	915,018	1,147,553	969,726	1,092,845		1,092,845
Diversion Fees	128,139	18,404	13,686	132,857		132,857
Hazardous Material Grant	5,464			5,464		5,464
Landfill Closure Trust	1,200,291	28,260	3,210	1,225,341		1,225,341
911 Education Donation	6,190	111	2,875	3,426		3,426
Wind Farm Contribution	250,000	250,000	200,000	300,000		300,000
Total Primary Government (1)	<u>16,567,238</u>	<u>20,189,221</u>	<u>16,844,878</u>	<u>19,911,581</u>	<u>1,070,298</u>	<u>20,981,879</u>
Composition of Cash:						
Cash and Cash Items on Hand						2,700
Certificates of Deposit						2,154,301
Demand Deposits						33,845,573
Less: Agency Funds						(15,020,694)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>20,981,879</u>

(1) Excluding Agency Funds

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Allen, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Allen, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. **Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021:

General Fund--the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

Business Funds--funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. **Basis of Accounting**

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has adopted a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the County to use the statutory basis of accounting.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2021, the County had no such amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

EMS Tax Lid Reserve Fund
Law Enforcement Tax Lid Reserve Fund
Special Equipment Reserve Fund
Special Machinery Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The County held no investments at December 31, 2021.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2021, the carrying amount of the County's deposits was \$35,999,874 and the bank balance was \$36,414,328. Of the bank balance, \$1,975,341 was secured by federal depository insurance, \$34,438,705 was collateralized securities held by the pledging financial institution's agents in the County's name, and the remaining \$282 was unsecured.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

Deposits exceeded the available depository security at the Piqua State Bank, in the amount of \$282, at December 31, 2021.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2021, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of an annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$687,126 for KPERS for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,821,433. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

General Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2021, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Capital Lease Obligations:</u>									
Jail Building Refinance	2.00-3.125%	12/10/13	\$ 1,720,000	02/01/23	610,000		195,000	415,000	15,894
Hospital Facility Refinance	1.10-5.15%	12/01/11	25,000,000	12/01/36	23,185,000		1,420,000	21,765,000	897,070
Total Contractual Indebtedness					<u>23,795,000</u>	<u>0</u>	<u>1,615,000</u>	<u>22,180,000</u>	<u>912,964</u>

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Capital Lease Obligations</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Principal	\$ 1,570,000	1,630,000	1,480,000	1,545,000	1,610,000
Interest	866,023	801,414	736,792	672,055	603,870
Total	<u>2,436,023</u>	<u>2,431,414</u>	<u>2,216,792</u>	<u>2,217,055</u>	<u>2,213,870</u>

<u>Capital Lease Obligations (continued)</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>Total</u>
Principal	6,795,000	7,550,000	22,180,000
Interest	2,062,758	753,637	6,496,549
Total	<u>8,857,758</u>	<u>8,303,637</u>	<u>28,676,549</u>

The payments shown here are the total principal and interest payments due each year under the County's lease agreements with the Public Building Commission. However, under the provisions of an agreement with St. Luke's Health System, St. Luke's assumed responsibility for making the principal and interest payments on the Hospital Facility Lease as of July 1, 2020, with these payments being made from operating revenues of the Allen County Hospital, which became part of the St. Luke's Health System at that time. In the event that St. Luke's is unable to make these payments, the County is contingently liable for making the payments. See Note 6 below for further information.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Special Auto Fund	General Fund	K.S.A. 8-145	\$ 6,496
General Fund	General Transportation Fund	Resolution	6,160
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	600,000
Diversion Fees Fund	Drug Court Fund	Resolution	10,000

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 5 **Closure and Postclosure Care Costs of Landfill**

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The most recent engineering estimates of post closure costs over this thirty year period are in the amount of \$4,139,825 and estimated cost for providing the cover of the landfill is \$3,850,754 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of \$7,990,579. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,658,237 cubic yards (25.23%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,915,263 cubic yards (74.77%) of unused capacity has an estimated useful life of 51 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a regulatory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$2,016,023 would have been recognized based on 25.23% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$5,974,556.

As of December 31, 2021 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2021, the trust fund has a balance of \$1,225,341. The solid waste fund unencumbered cash balance as of December 31, 2021 was \$5,652,170.

Note 6 **Public Building Commission**

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue \$2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. See Note 3, above, for further information on this lease agreement

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

In December, 2011, the PBC issued \$10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional \$15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which were to be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

On July 1, 2020, St. Luke's Health System assumed management responsibilities for the Allen County Hospital, and also assumed responsibility for making the principal and interest payments under the lease agreement between the County and the Public Building Commission. At that time, the County discontinued using its sales tax to pay a portion of the principal and interest on the lease agreement, and, instead, will use those funds for repairs and maintenance on the hospital facility itself. This sales tax was renewed by the voters of the County in August, 2020 and extended through December 31, 2025. The City of Iola's sales tax, which had been used to pay a portion of the outstanding lease payments, expired in 2020 and was not renewed. The payments from St. Luke's Health System are placed into a trust account with Security Bank of Kansas City and used to make the required principal and interest payments on the lease agreement as they are due. A summary of the transactions for that trust account is shown below:

Escrow Bond Fund Balance, January 1, 2021	\$	1,730,734
Received:		
Interest Income		988
Payments from St. Luke's Health System		2,256,612
Disbursed:		
Principal and Interest Payments on Lease		<u>2,317,070</u>
Escrow Bond Fund Balance, December 31, 2020		<u><u>1,671,264</u></u>

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 7 **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. The elected officials and management of the County are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021 or 2022.

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF funding in the amount of \$1,201,267. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 8 **Subsequent Events**

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through December 13, 2022, the date the financial statement was available for issue.

Allen County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 7,527,684		7,527,684	6,330,341	1,197,343
Special Purpose:					
Ambulance	664,911		664,911	625,612	39,299
Airport	483,901		483,901	342,963	140,938
Appraiser's Cost	405,114		405,114	383,421	21,693
Conservation District	40,000		40,000	40,000	
Direct Election	179,967		179,967	135,534	44,433
Health	115,000		115,000	115,000	
Historical Society	51,500		51,500	51,500	
Mental Health	153,588		153,588	153,588	
Hospital Sales Tax	650,000		650,000	590,552	59,448
Intellectual Disabilities	70,000		70,000	70,000	
Noxious Weed	127,991		127,991	75,890	52,101
Road and Bridge	4,436,008		4,436,008	3,824,005	612,003
Rural Fire District No. 2	175,700		175,700	174,267	1,433
Rural Fire District No. 3	38,845		38,845	38,845	
Rural Fire District No. 4	80,633		80,633	80,626	7
Service Program for the Elderly	310,948	15,000	325,948	256,034	69,914
Special Alcohol Program	19,524		19,524		19,524
Special Bridge	1,035,947		1,035,947	77,137	958,810
Special Liability	126,974		126,974	28,711	98,263
Special Park and Recreation	466		466		466
Sewer District No 1	163,328		163,328	14,360	148,968
Sewer District No 2	80,782		80,782	24,127	56,655
Emergency Telephone Service	91,000		91,000	88,657	2,343
Business:					
Solid Waste	2,712,111		2,712,111	1,400,765	1,311,346
Totals	<u>19,741,922</u>	<u>15,000</u>	<u>19,756,922</u>	<u>14,921,935</u>	<u>4,834,987</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,453,184	3,375,328	3,354,621	20,707
Motor Vehicle Tax	496,055	414,389	476,816	(62,427)
Recreational Vehicle Tax	7,947	7,259	7,316	(57)
Delinquent Tax	96,859	61,501	45,258	16,243
16/20 M Truck Tax	13,402	17,368	18,263	(895)
Countywide Sales Tax	590,066	676,070	635,000	41,070
Commercial Vehicle Fees	32,086	30,978	33,755	(2,777)
In Lieu of Tax	4,914	2,725	5,294	(2,569)
Mineral Production Tax	1,254	1,776	1,650	126
Watercraft Tax			1,209	(1,209)
Interest on Tax	142,384	107,812	67,500	40,312
Total Taxes	<u>5,838,151</u>	<u>4,695,206</u>	<u>4,646,682</u>	<u>48,524</u>
Intergovernmental				
Federal Financial Assistance	103,315			
Local Alcoholic Liquor Tax	1,015	918	1,418	(500)
Total Intergovernmental	<u>104,330</u>	<u>918</u>	<u>1,418</u>	<u>(500)</u>
Licenses, Fees, and Permits				
Mortgage Registration		92		92
Officer Fees	98,292	109,974	115,000	(5,026)
Total Licenses, Fees, and Permits	<u>98,292</u>	<u>110,066</u>	<u>115,000</u>	<u>(4,934)</u>
Use of Money and Property				
Interest on Investments	94,334	18,133	275,000	(256,867)
Rent	6,480	4,080	15,000	(10,920)
Prisoner Board	86,470	77,550	200,000	(122,450)
Total Use of Money and Property	<u>187,284</u>	<u>99,763</u>	<u>490,000</u>	<u>(390,237)</u>
Transfers				
Operating Transfers In	<u>232,647</u>	<u>6,496</u>	<u>5,000</u>	<u>1,496</u>
Miscellaneous				
Donations and Contributions	575			
Other	83,649	71,138	15,000	56,138
Total Miscellaneous	<u>84,224</u>	<u>71,138</u>	<u>15,000</u>	<u>56,138</u>
Total Cash Receipts	<u>6,544,928</u>	<u>4,983,587</u>	<u>5,273,100</u>	<u>(289,513)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	90,807	90,862	92,000	1,138
Contractual Services	14,095	28,261	8,430	(19,831)
Commodities	34	72	800	728
Capital Outlay			3,676	3,676
Employee Benefits	35,569	45,321	47,194	1,873
Reimbursed Expense		(9,500)		9,500
Total County Commission	<u>140,505</u>	<u>155,016</u>	<u>152,100</u>	<u>(2,916)</u>
County Clerk				
Personal Services	122,379	128,637	131,986	3,349
Contractual Services	15,241	10,671	9,550	(1,121)
Commodities	2,537	304	1,000	696
Capital Outlay	1,753	342		(342)
Employee Benefits	46,368	47,964	53,326	5,362
Reimbursed Expense		(6)		6
Total County Clerk	<u>188,278</u>	<u>187,912</u>	<u>195,862</u>	<u>7,950</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 158,108	163,503	162,132	(1,371)
Contractual Services	18,104	28,062	28,550	488
Commodities	3,590	4,464	5,050	586
Capital Outlay	2,119	406	6,000	5,594
Employee Benefits	62,999	64,451	66,622	2,171
Reimbursed Expense		(16)		16
Total County Treasurer	<u>244,920</u>	<u>260,870</u>	<u>268,354</u>	<u>7,484</u>
County Attorney				
Personal Services	265,597	257,129	273,557	16,428
Contractual Services	40,915	48,797	61,900	13,103
Commodities	5,559	3,171	6,000	2,829
Capital Outlay		4,474	7,500	3,026
Employee Benefits	90,757	86,613	98,366	11,753
Reimbursed Expense	(2,390)	(2,350)		2,350
Total County Attorney	<u>400,438</u>	<u>397,834</u>	<u>447,323</u>	<u>49,489</u>
Register of Deeds				
Personal Services	97,719	100,362	98,507	(1,855)
Contractual Services	1,927	1,467	3,770	2,303
Commodities	148	302	30	(272)
Capital Outlay		65	1,000	935
Employee Benefits	38,117	38,439	39,111	672
Reimbursed Expense	(410)			
Total Register of Deeds	<u>137,501</u>	<u>140,635</u>	<u>142,418</u>	<u>1,783</u>
Indigent Attorney Fees				
Contractual Services	462,884	471,044	400,000	(71,044)
Reimbursed Expense	(41,571)	(46,260)		46,260
Total Indigent Attorney Fees	<u>421,313</u>	<u>424,784</u>	<u>400,000</u>	<u>(24,784)</u>
31st Judicial District				
Contractual Services	77,877	41,955	13,932	(28,023)
Commodities	103,314			
Reimbursed Expense	(75,858)	(29,305)		29,305
Total 31st Judicial District	<u>105,333</u>	<u>12,650</u>	<u>13,932</u>	<u>1,282</u>
Unified Court				
Contractual Services	50,610	31,884	62,845	30,961
Commodities	7,838	6,568	12,000	5,432
Capital Outlay	7,728	14,734	10,000	(4,734)
Reimbursed Expense	(19,342)	(1,457)		1,457
Total Unified Court	<u>46,834</u>	<u>51,729</u>	<u>84,845</u>	<u>33,116</u>
Courthouse General				
Personal Services	88,514	91,227	87,571	(3,656)
Contractual Services	237,902	261,109	568,700	307,591
Commodities	43,777	53,787	81,000	27,213
Capital Outlay	744,366	7,113	250,000	242,887
Employee Benefits	54,292	59,384	65,786	6,402
Reimbursed Expense	(581,361)	(5,207)		5,207
Total Courthouse General	<u>587,490</u>	<u>467,413</u>	<u>1,053,057</u>	<u>585,644</u>
GIS				
Contractual Services	8,424	7,024	8,900	1,876
Commodities			4,400	4,400
Capital Outlay	724	493		(493)
Total GIS	<u>9,148</u>	<u>7,517</u>	<u>13,300</u>	<u>5,783</u>
County Counselor				
Personal Services	80,693	82,904	81,623	(1,281)
Contractual Services	451	801	1,880	1,079
Commodities			25,597	25,597
Employee Benefits	23,752	24,323		(24,323)
Total County Counselor	<u>104,896</u>	<u>108,028</u>	<u>109,100</u>	<u>1,072</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Planning Commission				
Personal Services	\$ 20,705	19,217	24,520	5,303
Contractual Services	905	433	2,075	1,642
Commodities	110	219	300	81
Capital Outlay	366	716	750	34
Employee Benefits	7,994	6,270	8,143	1,873
Reimbursed Expense	(30)			
Total Planning Commission	<u>30,050</u>	<u>26,855</u>	<u>35,788</u>	<u>8,933</u>
Other General Government				
Contractual Services	15,000	15,000	15,000	
Commodities			1,000	1,000
Total Other General Government	<u>15,000</u>	<u>15,000</u>	<u>16,000</u>	<u>1,000</u>
Total General Government	<u>2,431,706</u>	<u>2,256,243</u>	<u>2,932,079</u>	<u>675,836</u>
Public Safety				
Sheriff				
Personal Services	680,224	729,549	781,500	51,951
Contractual Services	147,642	196,228	134,950	(61,278)
Commodities	189,488	165,630	110,200	(55,430)
Capital Outlay	117,851	123,933	55,000	(68,933)
Employee Benefits	245,273	282,909	268,140	(14,769)
Reimbursed Expense	(48,425)	(108,426)		108,426
Total Sheriff	<u>1,332,053</u>	<u>1,389,823</u>	<u>1,349,790</u>	<u>(40,033)</u>
Jail				
Personal Services	627,096	649,170	730,000	80,830
Contractual Services	186,893	143,430	41,850	(101,580)
Commodities	219,693	215,026	175,500	(39,526)
Capital Outlay	17,212	956	4,500	3,544
Employee Benefits	281,332	275,791	319,682	43,891
Reimbursed Expense	(78,469)	(50,576)		50,576
Total Jail	<u>1,253,757</u>	<u>1,233,797</u>	<u>1,271,532</u>	<u>37,735</u>
Juvenile Detention				
Contractual Services	75,348	72,140	72,103	(37)
Juvenile Services				
Contractual Services	288	278		(278)
Reimbursed Expense	(143)	(60)		60
Total Juvenile Services	<u>145</u>	<u>218</u>		<u>(218)</u>
Inmate Medical				
Contractual Services	41,080	40,850	31,000	(9,850)
Commodities	39,401	46,513	44,000	(2,513)
Reimbursed Expense	(12,447)	(7,509)		7,509
Total Inmate Medical	<u>68,034</u>	<u>79,854</u>	<u>75,000</u>	<u>(4,854)</u>
Ambulance Service				
Contractual Services	7,837			
Commodities	17,691			
Capital Outlay	460,388		200,000	200,000
Reimbursed Expense	(254)			
Total Ambulance Service	<u>485,662</u>		<u>200,000</u>	<u>200,000</u>
Emergency Preparedness				
Personal Services	45,364	47,715	50,632	2,917
Contractual Services	30,500	27,136	10,014	(17,122)
Commodities	7,527	966	10,500	9,534
Capital Outlay	2,627	18,128	1,200	(16,928)
Employee Benefits	18,417	18,799	19,095	296
Reimbursed Expense	(23,279)	(23,254)		23,254
Total Emergency Preparedness	<u>81,156</u>	<u>89,490</u>	<u>91,441</u>	<u>1,951</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Dispatch				
Personal Services	\$ 509,835	457,692	505,996	48,304
Contractual Services	81,068	118,179	106,150	(12,029)
Commodities	19,598	4,559	11,500	6,941
Capital Outlay	8,872	12,540	2,000	(10,540)
Employee Benefits	189,711	167,940	203,276	35,336
Operating Transfers Out	602			
Reimbursed Expense	(14,460)	(33,336)		33,336
Total Dispatch	<u>795,226</u>	<u>727,574</u>	<u>828,922</u>	<u>101,348</u>
Total Public Safety	<u>4,091,381</u>	<u>3,592,896</u>	<u>3,888,788</u>	<u>295,892</u>
Health				
Coroner				
Contractual Services	<u>23,442</u>	<u>27,291</u>	<u>50,000</u>	<u>22,709</u>
Hospital Development				
Contractual Services	261,659	40,373		(40,373)
Reimbursed Expense	(203,130)			
Total Hospital Development	<u>58,529</u>	<u>40,373</u>		(40,373)
Total Health	<u>81,971</u>	<u>67,664</u>	<u>50,000</u>	(17,664)
Agriculture				
Agricultural Appropriations				
Contractual Services	20,000	20,000	20,000	
Capital Outlay			<u>47,858</u>	<u>47,858</u>
Total Agricultural Appropriations	<u>20,000</u>	<u>20,000</u>	<u>67,858</u>	<u>47,858</u>
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>148,723</u>	<u>146,690</u>	<u>146,690</u>	
Economic Development				
Other Economic Development				
Contractual Services	<u>20,000</u>	<u>28,628</u>	<u>30,000</u>	<u>1,372</u>
Capital Expenditures				
Construction				
Contractual Services	200,964	10,141		(10,141)
Commodities		11,025		(11,025)
Capital Outlay			201,375	201,375
Reimbursed Expense		(20,000)		20,000
Total Construction	<u>200,964</u>	<u>1,166</u>	<u>201,375</u>	<u>200,209</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	<u>216,744</u>	<u>210,894</u>	<u>210,894</u>	
Transfers				
Operating Transfers Out		<u>6,160</u>		(6,160)
Total Expenditures and Transfers	<u>7,211,489</u>	<u>6,330,341</u>	<u>7,527,684</u>	<u>1,197,343</u>
Receipts Over (Under)				
Expenditures and Transfers	(666,561)	(1,346,754)		
Unencumbered Cash, Beginning	<u>2,641,380</u>	<u>1,974,819</u>		
Unencumbered Cash, Ending	<u>1,974,819</u>	<u>628,065</u>		

Allen County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 486,032	593,029	589,343	3,686
Motor Vehicle Tax	50,851	45,228	48,879	(3,651)
Recreational Vehicle Tax	815	792	750	42
Delinquent Tax	7,852	6,115	4,940	1,175
16/20 M Truck Tax	1,320	1,778	1,872	(94)
Commercial Vehicle Fees	3,289	3,381	3,460	(79)
In Lieu of Tax	536	479	543	(64)
Watercraft Tax			124	(124)
Total Taxes	<u>550,695</u>	<u>650,802</u>	<u>649,911</u>	<u>891</u>
Intergovernmental				
Federal Financial Assistance	<u>35,791</u>			
Licenses, Fees, and Permits				
Service Fees	<u>7,960</u>	<u>8,100</u>	<u>15,000</u>	(6,900)
Miscellaneous				
Other	<u>3,060</u>	<u>3,600</u>		3,600
Total Cash Receipts	<u>597,506</u>	<u>662,502</u>	<u>664,911</u>	(2,409)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	45,044	47,784	46,060	(1,724)
Contractual Services	327,324	330,881	373,900	43,019
Commodities	3,494	349	400	51
Capital Outlay		230,882	230,000	(882)
Employee Benefits	14,110	15,949	14,551	(1,398)
Reimbursed Expense	(193)	(233)		233
Total Expenditures and Transfers	<u>389,779</u>	<u>625,612</u>	<u>664,911</u>	<u>39,299</u>
Receipts Over (Under)				
Expenditures and Transfers	207,727	36,890		
Unencumbered Cash, Beginning	<u>96,080</u>	<u>303,807</u>		
Unencumbered Cash, Ending	<u>303,807</u>	<u>340,697</u>		

Allen County, Kansas
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 217,484	283,514	281,691	1,823
Motor Vehicle Tax		20,237		20,237
Recreational Vehicle Tax		354		354
Delinquent Tax	1,520	1,954	2,210	(256)
16/20 M Truck Tax	366	14		14
Commercial Vehicle Fees		1,513		1,513
In Lieu of Tax	240	229		229
Total Taxes	<u>219,610</u>	<u>307,815</u>	<u>283,901</u>	<u>23,914</u>
Use of Money and Property				
Rent	46,790	55,024	50,000	5,024
Miscellaneous				
Sale of Fuel	138,813	242,425	150,000	92,425
Total Cash Receipts	<u>405,213</u>	<u>605,264</u>	<u>483,901</u>	<u>121,363</u>
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	30,551	34,438	35,824	1,386
Contractual Services	48,549	71,458	72,154	696
Commodities	110,820	241,115	309,000	67,885
Capital Outlay		13,792	121,917	108,125
Employee Benefits	13,536	16,662	16,506	(156)
Reimbursed Expense	(4,469)	(34,502)	(71,500)	(36,998)
Total Expenditures and Transfers	<u>198,987</u>	<u>342,963</u>	<u>483,901</u>	<u>140,938</u>
Receipts Over (Under)				
Expenditures and Transfers	206,226	262,301		
Unencumbered Cash, Beginning	<u>6,196</u>	<u>212,422</u>		
Unencumbered Cash, Ending	<u>212,422</u>	<u>474,723</u>		

Allen County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 349,175	313,058	311,073	1,985
Motor Vehicle Tax	33,910	32,492	32,595	(103)
Recreational Vehicle Tax	543	569	500	69
Delinquent Tax	6,307	4,460	3,549	911
16/20 M Truck Tax	897	1,186	1,248	(62)
Commercial Vehicle Fees	2,193	2,429	2,307	122
In Lieu of Tax	385	253	362	(109)
Watercraft Tax			83	(83)
Total Cash Receipts	<u>393,410</u>	<u>354,447</u>	<u>351,717</u>	<u>2,730</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	236,883	246,645	241,244	(5,401)
Contractual Services	40,836	33,427	59,350	25,923
Commodities	6,161	7,611	9,000	1,389
Capital Outlay	2,494	1,708	4,500	2,792
Employee Benefits	<u>89,896</u>	<u>94,030</u>	<u>91,020</u>	<u>(3,010)</u>
Total Expenditures and Transfers	<u>376,270</u>	<u>383,421</u>	<u>405,114</u>	<u>21,693</u>
Receipts Over (Under)				
Expenditures and Transfers	17,140	(28,974)		
Unencumbered Cash, Beginning	<u>62,201</u>	<u>79,341</u>		
Unencumbered Cash, Ending	<u>79,341</u>	<u>50,367</u>		

Allen County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 35,721	35,812	35,600	212
Motor Vehicle Tax	3,498	3,324	3,362	(38)
Recreational Vehicle Tax	56	58	52	6
Delinquent Tax	637	465	363	102
16/20 M Truck Tax	115	123	129	(6)
Commercial Vehicle Fees	226	248	238	10
In Lieu of Tax	39	29	37	(8)
Watercraft Tax			9	(9)
Total Cash Receipts	<u>40,292</u>	<u>40,059</u>	<u>39,790</u>	<u>269</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	292	59		
Unencumbered Cash, Beginning	<u>399</u>	<u>691</u>		
Unencumbered Cash, Ending	<u>691</u>	<u>750</u>		

Allen County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 117,349	131,879	131,102	777
Motor Vehicle Tax	15,111	10,920	14,525	(3,605)
Recreational Vehicle Tax	242	191	223	(32)
Delinquent Tax	2,620	1,700	1,193	507
16/20 M Truck Tax	390	528	556	(28)
Commercial Vehicle Fees	977	816	1,028	(212)
In Lieu of Tax	129	106	161	(55)
Watercraft Tax			37	(37)
Total Taxes	<u>136,818</u>	<u>146,140</u>	<u>148,825</u>	<u>(2,685)</u>
Intergovernmental				
Federal Financial Assistance	5,967			
Total Cash Receipts	<u>142,785</u>	<u>146,140</u>	<u>148,825</u>	<u>(2,685)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	84,345	76,325	71,658	(4,667)
Contractual Services	45,629	28,488	56,300	27,812
Commodities	7,410	46	5,075	5,029
Capital Outlay	19,167	3,521	21,600	18,079
Employee Benefits	31,034	29,262	25,334	(3,928)
Reimbursed Expense	(18,181)	(2,108)		2,108
Total Expenditures and Transfers	<u>169,404</u>	<u>135,534</u>	<u>179,967</u>	<u>44,433</u>
Receipts Over (Under)				
Expenditures and Transfers	(26,619)	10,606		
Unencumbered Cash, Beginning	<u>80,993</u>	<u>54,374</u>		
Unencumbered Cash, Ending	<u>54,374</u>	<u>64,980</u>		

Allen County, Kansas
EMS Tax Lid Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 602	
Total Cash Receipts	<u>602</u>	
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services		25,981
Total Expenditures and Transfers		<u>25,981</u>
Receipts Over (Under)		
Expenditures and Transfers	602	(25,981)
Unencumbered Cash, Beginning	<u>25,379</u>	<u>25,981</u>
Unencumbered Cash, Ending	<u><u>25,981</u></u>	<u><u>25,981</u></u>

Allen County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 89,660	104,451	103,844	607
Motor Vehicle Tax	8,772	8,343	8,431	(88)
Recreational Vehicle Tax	141	146	129	17
Delinquent Tax	1,804	1,213	911	302
16/20 M Truck Tax	278	309	323	(14)
Commercial Vehicle Fees	567	624	597	27
In Lieu of Tax	99	84	94	(10)
Watercraft Tax			21	(21)
Total Cash Receipts	<u>101,321</u>	<u>115,170</u>	<u>114,350</u>	<u>820</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>100,000</u>	<u>115,000</u>	<u>115,000</u>	
Total Expenditures and Transfers	<u>100,000</u>	<u>115,000</u>	<u>115,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,321	170		
Unencumbered Cash, Beginning	<u>1,098</u>	<u>2,419</u>		
Unencumbered Cash, Ending	<u>2,419</u>	<u>2,589</u>		

Allen County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 47,197	46,184	45,881	303
Motor Vehicle Tax	4,426	4,392	4,255	137
Recreational Vehicle Tax	71	77	65	12
Delinquent Tax	761	580	480	100
16/20 M Truck Tax	113	155	163	(8)
Commercial Vehicle Fees	286	328	301	27
In Lieu of Tax	52	37	47	(10)
Watercraft Tax			11	(11)
Total Cash Receipts	<u>52,906</u>	<u>51,753</u>	<u>51,203</u>	<u>550</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>51,500</u>	<u>51,500</u>	<u>51,500</u>	
Total Expenditures and Transfers	<u>51,500</u>	<u>51,500</u>	<u>51,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,406	253		
Unencumbered Cash, Beginning	<u>501</u>	<u>1,907</u>		
Unencumbered Cash, Ending	<u>1,907</u>	<u>2,160</u>		

Allen County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 137,719	138,269	137,346	923
Motor Vehicle Tax	13,021	12,815	12,515	300
Recreational Vehicle Tax	209	225	192	33
Delinquent Tax	2,502	1,793	1,400	393
16/20 M Truck Tax	427	459	479	(20)
Commercial Vehicle Fees	842	958	886	72
In Lieu of Tax	152	112	139	(27)
Watercraft Tax			32	(32)
Total Cash Receipts	<u>154,872</u>	<u>154,631</u>	<u>152,989</u>	<u>1,642</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>153,588</u>	<u>153,588</u>	<u>153,588</u>	
Total Expenditures and Transfers	<u>153,588</u>	<u>153,588</u>	<u>153,588</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,284	1,043		
Unencumbered Cash, Beginning	<u>1,297</u>	<u>2,581</u>		
Unencumbered Cash, Ending	<u>2,581</u>	<u>3,624</u>		

Allen County, Kansas
Hospital Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 548,397	633,440	650,000	(16,560)
Intergovernmental				
Contracts with Other Governments	116,634	29,006		29,006
Miscellaneous				
Donations and Contributions	5,000			
Other		902,329		902,329
Total Miscellaneous	5,000	902,329		902,329
Total Cash Receipts	670,031	1,564,775	650,000	914,775
Expenditures and Transfers				
Health				
Hospital Development				
Contractual Services	52,791	113,719	650,000	536,281
Commodities	42,400	3,500		(3,500)
Capital Outlay		473,333		(473,333)
Paid to Security Bank Escrow	261,569			
Total Expenditures and Transfers	356,760	590,552	650,000	59,448
Receipts Over (Under)				
Expenditures and Transfers	313,271	974,223		
Unencumbered Cash, Beginning		313,271		
Unencumbered Cash, Ending	313,271	1,287,494		

Allen County, Kansas
Law Enforcement Tax Lid Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	_____	82,248
Total Expenditures and Transfers	_____	82,248
Receipts Over (Under)		
Expenditures and Transfers		(82,248)
Unencumbered Cash, Beginning	82,248	82,248
Unencumbered Cash, Ending	<u>82,248</u>	<u>82,248</u>

Allen County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 62,978	62,668	62,225	443
Motor Vehicle Tax	6,162	5,861	5,923	(62)
Recreational Vehicle Tax	99	103	91	12
Delinquent Tax	1,231	837	640	197
16/20 M Truck Tax	187	217	227	(10)
Commercial Vehicle Fees	399	438	419	19
In Lieu of Tax	69	51	66	(15)
Watercraft Tax			15	(15)
Total Cash Receipts	<u>71,125</u>	<u>70,175</u>	<u>69,606</u>	<u>569</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	
Total Expenditures and Transfers	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,125	175		
Unencumbered Cash, Beginning	<u>722</u>	<u>1,847</u>		
Unencumbered Cash, Ending	<u>1,847</u>	<u>2,022</u>		

Allen County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 88,655	81,569	81,033	536
Motor Vehicle Tax	8,703	8,249	8,365	(116)
Recreational Vehicle Tax	139	144	128	16
Delinquent Tax	1,760	1,215	901	314
16/20 M Truck Tax	324	308	320	(12)
Commercial Vehicle Fees	563	617	592	25
In Lieu of Tax	98	66	93	(27)
Watercraft Tax			21	(21)
Total Cash Receipts	<u>100,242</u>	<u>92,168</u>	<u>91,453</u>	<u>715</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	53,997	50,201	55,057	4,856
Contractual Services	9,591	8,829	13,150	4,321
Commodities	63,692	61,272	90,500	29,228
Employee Benefits	19,481	19,242	19,354	112
Reimbursed Expense	(69,628)	(63,654)	(50,070)	13,584
Total Expenditures and Transfers	<u>77,133</u>	<u>75,890</u>	<u>127,991</u>	<u>52,101</u>
Receipts Over (Under)				
Expenditures and Transfers	23,109	16,278		
Unencumbered Cash, Beginning	<u>63,555</u>	<u>86,664</u>		
Unencumbered Cash, Ending	<u>86,664</u>	<u>102,942</u>		

Allen County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,791,969	3,395,032	3,374,007	21,025
Motor Vehicle Tax	197,162	259,805	189,515	70,290
Recreational Vehicle Tax	3,159	4,551	2,908	1,643
Delinquent Tax	43,609	34,224	28,375	5,849
16/20 M Truck Tax	8,819	7,039	7,259	(220)
Commercial Vehicle Fees	12,753	19,422	13,416	6,006
In Lieu of Tax	3,081	2,741	2,104	637
Watercraft Tax			480	(480)
Total Taxes	<u>3,060,552</u>	<u>3,722,814</u>	<u>3,618,064</u>	<u>104,750</u>
Intergovernmental				
Special City & County Highway	508,654	572,997	437,810	135,187
Equalization and Adjustment	25,052	26,069		26,069
Total Intergovernmental	<u>533,706</u>	<u>599,066</u>	<u>437,810</u>	<u>161,256</u>
Total Cash Receipts	<u>3,594,258</u>	<u>4,321,880</u>	<u>4,055,874</u>	<u>266,006</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	944,089	961,937	1,040,303	78,366
Contractual Services	189,163	190,116	262,700	72,584
Commodities	1,349,817	1,496,107	1,217,700	(278,407)
Capital Outlay		403,864	1,489,280	1,085,416
Employee Benefits	395,374	398,626	426,025	27,399
Operating Transfers Out	600,000	600,000		(600,000)
Reimbursed Expense	(188,125)	(226,645)		226,645
Total Expenditures and Transfers	<u>3,290,318</u>	<u>3,824,005</u>	<u>4,436,008</u>	<u>612,003</u>
Receipts Over (Under)				
Expenditures and Transfers	303,940	497,875		
Unencumbered Cash, Beginning	<u>1,235,158</u>	<u>1,539,098</u>		
Unencumbered Cash, Ending	<u>1,539,098</u>	<u>2,036,973</u>		

Allen County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 152,060	150,502	152,541	(2,039)
Motor Vehicle Tax	20,449	19,166	18,946	220
Recreational Vehicle Tax	367	391	310	81
Delinquent Tax	2,316	2,145	1,000	1,145
16/20 M Truck Tax	878	887	1,001	(114)
Commercial Vehicle Fees	1,177	1,176	1,837	(661)
Watercraft Tax			65	(65)
Total Cash Receipts	<u>177,247</u>	<u>174,267</u>	<u>175,700</u>	<u>(1,433)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>177,274</u>	<u>174,267</u>	<u>175,700</u>	<u>1,433</u>
Total Expenditures and Transfers	<u>177,274</u>	<u>174,267</u>	<u>175,700</u>	<u>1,433</u>
Receipts Over (Under)				
Expenditures and Transfers	(27)			
Unencumbered Cash, Beginning	<u>27</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Allen County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 32,262	34,867	35,300	(433)
Motor Vehicle Tax	2,710	3,080	2,921	159
Recreational Vehicle Tax	49	50	39	11
Delinquent Tax	606	1,126	250	876
16/20 M Truck Tax	162	232	203	29
Commercial Vehicle Fees	87	316	120	196
Watercraft Tax			12	(12)
Total Cash Receipts	<u>35,876</u>	<u>39,671</u>	<u>38,845</u>	<u>826</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>35,876</u>	<u>38,845</u>	<u>38,845</u>	
Total Expenditures and Transfers	<u>35,876</u>	<u>38,845</u>	<u>38,845</u>	
Receipts Over (Under)				
Expenditures and Transfers		826		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>826</u>		

Allen County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 80,429	76,272	76,436	(164)
Motor Vehicle Tax	3,619	3,326	3,663	(337)
Recreational Vehicle Tax	74	69	68	1
Delinquent Tax	472	30	75	(45)
16/20 M Truck Tax	185	238	208	30
Commercial Vehicle Fees	181	256	173	83
Watercraft Tax			10	(10)
Total Cash Receipts	<u>84,960</u>	<u>80,191</u>	<u>80,633</u>	<u>(442)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>84,525</u>	<u>80,626</u>	<u>80,633</u>	<u>7</u>
Total Expenditures and Transfers	<u>84,525</u>	<u>80,626</u>	<u>80,633</u>	<u>7</u>
Receipts Over (Under)				
Expenditures and Transfers	435	(435)		
Unencumbered Cash, Beginning		<u>435</u>		
Unencumbered Cash, Ending	<u>435</u>	<u></u>		

Allen County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 143,459	142,107	141,154	953
Motor Vehicle Tax	13,662	13,349	13,133	216
Recreational Vehicle Tax	219	234	201	33
Delinquent Tax	2,708	1,884	1,458	426
16/20 M Truck Tax	441	481	503	(22)
Commercial Vehicle Fees	884	998	930	68
In Lieu of Tax	158	115	146	(31)
Watercraft Tax			33	(33)
Total Taxes	<u>161,531</u>	<u>159,168</u>	<u>157,558</u>	<u>1,610</u>
Intergovernmental				
State Grant	<u>5,000</u>	<u>15,000</u>		<u>15,000</u>
Use of Money and Property				
Rent	<u>525</u>	<u>325</u>	<u>2,500</u>	<u>(2,175)</u>
Miscellaneous				
Donations and Contributions	<u>7,510</u>	<u>10,824</u>		<u>10,824</u>
Total Cash Receipts	<u>174,566</u>	<u>185,317</u>	<u>160,058</u>	<u>25,259</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	44,682	41,676	75,000	33,324
Contractual Services	48,190	49,335	113,510	64,175
Commodities	54,255	53,746	84,000	30,254
Capital Outlay		94,785	16,500	(78,285)
Employee Benefits	<u>16,911</u>	<u>16,492</u>	<u>21,938</u>	<u>5,446</u>
Total Other Soc. Serv. for Aged and Poor	<u>164,038</u>	<u>256,034</u>	<u>310,948</u>	<u>54,914</u>
Budget Credit			<u>15,000</u>	<u>15,000</u>
Total Expenditures and Transfers	<u>164,038</u>	<u>256,034</u>	<u>325,948</u>	<u>69,914</u>
Receipts Over (Under)				
Expenditures and Transfers	10,528	(70,717)		
Unencumbered Cash, Beginning	<u>204,420</u>	<u>214,948</u>		
Unencumbered Cash, Ending	<u>214,948</u>	<u>144,231</u>		

Allen County, Kansas
General Transportation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$	6,160
Total Cash Receipts		6,160
Expenditures and Transfers		
Social Services for Aged and Poor		
Other Soc. Serv. for Aged and Poor		
Personal Services		18,308
Contractual Services		25,690
Commodities		4,632
Employee Benefits		8,064
Reimbursed Expense		(50,534)
Total Expenditures and Transfers		6,160
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 11,016	12,941	14,320	(1,379)
Total Cash Receipts	<u>11,016</u>	<u>12,941</u>	<u>14,320</u>	<u>(1,379)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>8,500</u>		<u>19,524</u>	<u>19,524</u>
Total Expenditures and Transfers	<u>8,500</u>		<u>19,524</u>	<u>19,524</u>
Receipts Over (Under)				
Expenditures and Transfers	2,516	12,941		
Unencumbered Cash, Beginning	<u>15,912</u>	<u>18,428</u>		
Unencumbered Cash, Ending	<u>18,428</u>	<u>31,369</u>		

Allen County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ (1)	215,037	213,654	1,383
Motor Vehicle Tax	5,247		5,043	(5,043)
Recreational Vehicle Tax	84		77	(77)
Delinquent Tax	5,919	1,778		1,778
16/20 M Truck Tax	1,140	223	193	30
Commercial Vehicle Fees	339		357	(357)
In Lieu of Tax		174	56	118
Watercraft Tax			13	(13)
Total Cash Receipts	<u>12,728</u>	<u>217,212</u>	<u>219,393</u>	<u>(2,181)</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	32,708	40,337	72,290	31,953
Contractual Services	29,217	4,390	47,050	42,660
Commodities	23,093	12,349	74,500	62,151
Capital Outlay			808,954	808,954
Employee Benefits	16,110	20,061	33,153	13,092
Reimbursed Expense	(20,735)			
Total Expenditures and Transfers	<u>80,393</u>	<u>77,137</u>	<u>1,035,947</u>	<u>958,810</u>
Receipts Over (Under)				
Expenditures and Transfers	(67,665)	140,075		
Unencumbered Cash, Beginning	<u>1,811,164</u>	<u>1,743,499</u>		
Unencumbered Cash, Ending	<u>1,743,499</u>	<u>1,883,574</u>		

Allen County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ (1)	11,228	11,121	107
Motor Vehicle Tax	4,153		3,992	(3,992)
Recreational Vehicle Tax	67		61	(61)
Delinquent Tax	503	182		182
16/20 M Truck Tax	40	143	153	(10)
Commercial Vehicle Fees	269		283	(283)
In Lieu of Tax		9	44	(35)
Watercraft Tax			10	(10)
Total Cash Receipts	<u>5,031</u>	<u>11,562</u>	<u>15,664</u>	<u>(4,102)</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>32,069</u>	<u>28,711</u>	<u>126,974</u>	<u>98,263</u>
Total Expenditures and Transfers	<u>32,069</u>	<u>28,711</u>	<u>126,974</u>	<u>98,263</u>
Receipts Over (Under)				
Expenditures and Transfers	(27,038)	(17,149)		
Unencumbered Cash, Beginning	<u>144,590</u>	<u>117,552</u>		
Unencumbered Cash, Ending	<u>117,552</u>	<u>100,403</u>		

Allen County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,015	919	1,417	(498)
Total Cash Receipts	<u>1,015</u>	<u>919</u>	<u>1,417</u>	<u>(498)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,000</u>		<u>466</u>	<u>466</u>
Total Expenditures and Transfers	<u>1,000</u>		<u>466</u>	<u>466</u>
Receipts Over (Under)				
Expenditures and Transfers	15	919		
Unencumbered Cash, Beginning	<u>746</u>	<u>761</u>		
Unencumbered Cash, Ending	<u>761</u>	<u>1,680</u>		

Allen County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>40,508</u>	<u>40,508</u>
Unencumbered Cash, Ending	<u><u>40,508</u></u>	<u><u>40,508</u></u>

Allen County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 600,000	600,000
Total Cash Receipts	<u>600,000</u>	<u>600,000</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>369,411</u>	<u>88,161</u>
Total Expenditures and Transfers	<u>369,411</u>	<u>88,161</u>
Receipts Over (Under)		
Expenditures and Transfers	230,589	511,839
Unencumbered Cash, Beginning	<u>1,878,151</u>	<u>2,108,740</u>
Unencumbered Cash, Ending	<u><u>2,108,740</u></u>	<u><u>2,620,579</u></u>

Allen County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 12,699	12,875	13,019	(144)
Motor Vehicle Tax	3,619	3,652	3,763	(111)
Recreational Vehicle Tax	40	30	26	4
Delinquent Tax	6	54	5	49
Watercraft Tax			2	(2)
Total Cash Receipts	<u>16,364</u>	<u>16,611</u>	<u>16,815</u>	<u>(204)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	1,800	1,800		(1,800)
Contractual Services	1,051	1,829	163,328	161,499
Commodities	6,486	9,989		(9,989)
Employee Benefits	717	742		(742)
Total Expenditures and Transfers	<u>10,054</u>	<u>14,360</u>	<u>163,328</u>	<u>148,968</u>
Receipts Over (Under)				
Expenditures and Transfers	6,310	2,251		
Unencumbered Cash, Beginning	<u>140,254</u>	<u>146,564</u>		
Unencumbered Cash, Ending	<u>146,564</u>	<u>148,815</u>		

Allen County, Kansas
Sewer District No 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,820	11,043	11,116	(73)
Motor Vehicle Tax	4,147	3,628	3,358	270
Recreational Vehicle Tax	62	54	13	41
Delinquent Tax	148		50	(50)
Commercial Vehicle Fees	147	89	132	(43)
Watercraft Tax			8	(8)
Total Cash Receipts	<u>15,324</u>	<u>14,814</u>	<u>14,677</u>	<u>137</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	3,891	23,287	80,782	57,495
Commodities	<u>530</u>	<u>840</u>		(840)
Total Expenditures and Transfers	<u>4,421</u>	<u>24,127</u>	<u>80,782</u>	<u>56,655</u>
Receipts Over (Under)				
Expenditures and Transfers	10,903	(9,313)		
Unencumbered Cash, Beginning	<u>61,028</u>	<u>71,931</u>		
Unencumbered Cash, Ending	<u>71,931</u>	<u>62,618</u>		

Allen County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 92,196	91,341	81,000	10,341
Use of Money and Property				
Interest on Investments	211		750	(750)
Total Cash Receipts	<u>92,407</u>	<u>91,341</u>	<u>81,750</u>	<u>9,591</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	88,287	88,657	70,000	(18,657)
Commodities			21,000	21,000
Reimbursed Expense	(21,119)			
Total Expenditures and Transfers	<u>67,168</u>	<u>88,657</u>	<u>91,000</u>	<u>2,343</u>
Receipts Over (Under)				
Expenditures and Transfers	25,239	2,684		
Unencumbered Cash, Beginning	<u>84,575</u>	<u>109,814</u>		
Unencumbered Cash, Ending	<u>109,814</u>	<u>112,498</u>		

Allen County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,096,793	1,266,882	950,000	316,882
Licenses, Fees, and Permits				
Service Fees	1,205,832	1,174,108	650,000	524,108
Miscellaneous				
Other	28,397	4,205	1,500	2,705
Total Cash Receipts	<u>2,331,022</u>	<u>2,445,195</u>	<u>1,601,500</u>	<u>843,695</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	340,331	334,022	292,541	(41,481)
Contractual Services	245,380	238,814	468,000	229,186
Commodities	282,476	287,775	599,300	311,525
Capital Outlay	96,750	403,864	1,232,000	828,136
Employee Benefits	144,036	136,290	120,270	(16,020)
Operating Transfers Out	220,000			
Reimbursed Expense	(110)			
Total Expenditures and Transfers	<u>1,328,863</u>	<u>1,400,765</u>	<u>2,712,111</u>	<u>1,311,346</u>
Receipts Over (Under)				
Expenditures and Transfers	1,002,159	1,044,430		
Unencumbered Cash, Beginning	<u>3,605,581</u>	<u>4,607,740</u>		
Unencumbered Cash, Ending	<u>4,607,740</u>	<u>5,652,170</u>		

Allen County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 102,851	105,522
Total Cash Receipts	<u>102,851</u>	<u>105,522</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	60,772	59,744
Contractual Services	3,551	3,778
Commodities	1,337	3,593
Capital Outlay	2,119	
Employee Benefits	27,635	26,640
Operating Transfers Out	<u>12,647</u>	<u>6,496</u>
Total Expenditures and Transfers	<u>108,061</u>	<u>100,251</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,210)	5,271
Unencumbered Cash, Beginning	<u>10,517</u>	<u>5,307</u>
Unencumbered Cash, Ending	<u><u>5,307</u></u>	<u><u>10,578</u></u>

Allen County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,962	3,434
Total Cash Receipts	<u>1,962</u>	<u>3,434</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>1,069</u>	<u>1,561</u>
Total Expenditures and Transfers	<u>1,069</u>	<u>1,561</u>
Receipts Over (Under)		
Expenditures and Transfers	893	1,873
Unencumbered Cash, Beginning	<u>16,645</u>	<u>17,538</u>
Unencumbered Cash, Ending	<u><u>17,538</u></u>	<u><u>19,411</u></u>

Allen County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 300	494
Licenses, Fees, and Permits		
Officer Fees	11,080	12,003
Total Cash Receipts	<u>11,380</u>	<u>12,497</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		7,438
Commodities	438	3,939
Total Expenditures and Transfers	<u>438</u>	<u>11,377</u>
Receipts Over (Under)		
Expenditures and Transfers	10,942	1,120
Unencumbered Cash, Beginning	<u>7,414</u>	<u>18,356</u>
Unencumbered Cash, Ending	<u><u>18,356</u></u>	<u><u>19,476</u></u>

Allen County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,275	25,672
Total Cash Receipts	<u>24,275</u>	<u>25,672</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	12,757	13,464
Capital Outlay	<u>5,392</u>	<u>1,092</u>
Total Expenditures and Transfers	<u>18,149</u>	<u>14,556</u>
Receipts Over (Under)		
Expenditures and Transfers	6,126	11,116
Unencumbered Cash, Beginning	<u>36,926</u>	<u>43,052</u>
Unencumbered Cash, Ending	<u><u>43,052</u></u>	<u><u>54,168</u></u>

Allen County, Kansas
Sheriff VIN Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,160	18,760
Total Cash Receipts	<u>18,160</u>	<u>18,760</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2	
Commodities	<u>13,955</u>	<u>24,399</u>
Total Expenditures and Transfers	<u>13,957</u>	<u>24,399</u>
Receipts Over (Under)		
Expenditures and Transfers	4,203	(5,639)
Unencumbered Cash, Beginning	<u>12,900</u>	<u>17,103</u>
Unencumbered Cash, Ending	<u><u>17,103</u></u>	<u><u>11,464</u></u>

Allen County, Kansas
C.E.R.T. Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>237</u>	<u>237</u>
Unencumbered Cash, Ending	<u><u>237</u></u>	<u><u>237</u></u>

Allen County, Kansas
Drug Court Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 159,429	193,201
Transfers		
Operating Transfers In		10,000
Miscellaneous		
Donations and Contributions	9,500	2,100
Total Cash Receipts	<u>168,929</u>	<u>205,301</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services		4,423
Contractual Services	168,928	200,582
Commodities	1,897	671
Employee Benefits		730
Reimbursed Expense	(2,504)	(107)
Total Expenditures and Transfers	<u>168,321</u>	<u>206,299</u>
Receipts Over (Under)		
Expenditures and Transfers	608	(998)
Unencumbered Cash, Beginning	<u>31,962</u>	<u>32,570</u>
Unencumbered Cash, Ending	<u><u>32,570</u></u>	<u><u>31,572</u></u>

Allen County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ 1,500	1,537
Total Cash Receipts	<u>1,500</u>	<u>1,537</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	3,665	
Commodities		5,126
Total Expenditures and Transfers	<u>3,665</u>	<u>5,126</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,165)	(3,589)
Unencumbered Cash, Beginning	<u>9,210</u>	<u>7,045</u>
Unencumbered Cash, Ending	<u><u>7,045</u></u>	<u><u>3,456</u></u>

Allen County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,164	3,564
Total Cash Receipts	<u>3,164</u>	<u>3,564</u>
Expenditures and Transfers		
General Government		
County Clerk		
Commodities	<u>14,013</u>	<u> </u>
Total Expenditures and Transfers	<u>14,013</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(10,849)	3,564
Unencumbered Cash, Beginning	<u>13,319</u>	<u>2,470</u>
Unencumbered Cash, Ending	<u><u>2,470</u></u>	<u><u>6,034</u></u>

Allen County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,164	3,564
Total Cash Receipts	<u>3,164</u>	<u>3,564</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	<u>1,338</u>	<u>573</u>
Total Expenditures and Transfers	<u>1,338</u>	<u>573</u>
Receipts Over (Under)		
Expenditures and Transfers	1,826	2,991
Unencumbered Cash, Beginning	<u>11,069</u>	<u>12,895</u>
Unencumbered Cash, Ending	<u><u>12,895</u></u>	<u><u>15,886</u></u>

Allen County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>10,516</u>	<u>10,516</u>
Unencumbered Cash, Ending	<u><u>10,516</u></u>	<u><u>10,516</u></u>

Allen County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 601	425
Total Cash Receipts	<u>601</u>	<u>425</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	601	425
Unencumbered Cash, Beginning	<u>12,453</u>	<u>13,054</u>
Unencumbered Cash, Ending	<u><u>13,054</u></u>	<u><u>13,479</u></u>

Allen County, Kansas
Community Development Block Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 105,557	26,443
Total Cash Receipts	<u>105,557</u>	<u>26,443</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>105,557</u>	<u>26,443</u>
Total Expenditures and Transfers	<u>105,557</u>	<u>26,443</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Allen County, Kansas
SPARK Program Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 2,482,283	
Total Cash Receipts	<u>2,482,283</u>	
Expenditures and Transfers		
General Government		
Contractual Services	2,444,042	2,000
Commodities	64,000	
Reimbursed Expense	(27,759)	
Total Expenditures and Transfers	<u>2,480,283</u>	<u>2,000</u>
Receipts Over (Under)		
Expenditures and Transfers	2,000	(2,000)
Unencumbered Cash, Beginning		<u>2,000</u>
Unencumbered Cash, Ending	<u>2,000</u>	<u> </u>

Allen County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	1,201,267
Total Cash Receipts		<u>1,201,267</u>
Expenditures and Transfers		
General Government		
Contractual Services		60,156
Total Expenditures and Transfers		<u>60,156</u>
Receipts Over (Under)		
Expenditures and Transfers		1,141,111
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>1,141,111</u></u>

Allen County, Kansas
Lee Murren Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>8,655</u>	<u>8,655</u>
Unencumbered Cash, Ending	<u><u>8,655</u></u>	<u><u>8,655</u></u>

Allen County, Kansas
LaHarpe Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Social Services for Aged and Poor		
Capital Outlay	_____ 196	_____
Total Expenditures and Transfers	_____ 196	_____
Receipts Over (Under)		
Expenditures and Transfers	(196)	
Unencumbered Cash, Beginning	_____ 3,434	_____ 3,238
Unencumbered Cash, Ending	<u> 3,238 </u>	<u> 3,238 </u>

Allen County, Kansas
Iola Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,705</u>	<u>5,705</u>
Unencumbered Cash, Ending	<u><u>5,705</u></u>	<u><u>5,705</u></u>

Allen County, Kansas
Moran Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5</u>	<u>5</u>
Unencumbered Cash, Ending	<u><u>5</u></u>	<u><u>5</u></u>

Allen County, Kansas
Shelter Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 37,871	78,155
Total Cash Receipts	<u>37,871</u>	<u>78,155</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>37,871</u>	<u>78,155</u>
Total Expenditures and Transfers	<u>37,871</u>	<u>78,155</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Allen County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 843,513	1,147,553
Total Cash Receipts	<u>843,513</u>	<u>1,147,553</u>
Expenditures and Transfers		
General Government		
Personal Services	982,586	971,153
Reimbursed Expense	(25,174)	(1,427)
Total Expenditures and Transfers	<u>957,412</u>	<u>969,726</u>
Receipts Over (Under)		
Expenditures and Transfers	(113,899)	177,827
Unencumbered Cash, Beginning	<u>1,028,917</u>	<u>915,018</u>
Unencumbered Cash, Ending	<u><u>915,018</u></u>	<u><u>1,092,845</u></u>

Allen County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 21,850	18,404
Total Cash Receipts	<u>21,850</u>	<u>18,404</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,500	3,586
Commodities	<u>403</u>	<u>100</u>
Total County Attorney	<u>1,903</u>	<u>3,686</u>
Transfers		
Operating Transfers Out		10,000
Total Expenditures and Transfers	<u>1,903</u>	<u>13,686</u>
Receipts Over (Under)		
Expenditures and Transfers	19,947	4,718
Unencumbered Cash, Beginning	<u>108,192</u>	<u>128,139</u>
Unencumbered Cash, Ending	<u><u>128,139</u></u>	<u><u>132,857</u></u>

Allen County, Kansas
Hazardous Material Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,464</u>	<u>5,464</u>
Unencumbered Cash, Ending	<u><u>5,464</u></u>	<u><u>5,464</u></u>

Allen County, Kansas
Landfill Closure Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 27,894	28,260
Total Cash Receipts	<u>27,894</u>	<u>28,260</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	<u>3,161</u>	<u>3,210</u>
Total Expenditures and Transfers	<u>3,161</u>	<u>3,210</u>
Receipts Over (Under)		
Expenditures and Transfers	24,733	25,050
Unencumbered Cash, Beginning	<u>1,175,558</u>	<u>1,200,291</u>
Unencumbered Cash, Ending	<u><u>1,200,291</u></u>	<u><u>1,225,341</u></u>

Allen County, Kansas
911 Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 119,995	
Miscellaneous		
Other	2,500	111
Total Cash Receipts	<u>122,495</u>	<u>111</u>
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	282	679
Commodities	118,587	2,196
Total Expenditures and Transfers	<u>118,869</u>	<u>2,875</u>
Receipts Over (Under)		
Expenditures and Transfers	3,626	(2,764)
Unencumbered Cash, Beginning	<u>2,564</u>	<u>6,190</u>
Unencumbered Cash, Ending	<u><u>6,190</u></u>	<u><u>3,426</u></u>

Allen County, Kansas
Wind Farm Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 250,000	250,000
Total Cash Receipts	<u>250,000</u>	<u>250,000</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u> </u>	<u>200,000</u>
Total Expenditures and Transfers	<u> </u>	<u>200,000</u>
Receipts Over (Under)		
Expenditures and Transfers	250,000	50,000
Unencumbered Cash, Beginning	<u> </u>	<u>250,000</u>
Unencumbered Cash, Ending	<u>250,000</u>	<u>300,000</u>

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Bassett City General	\$	906	906	
Elsmore City General		4,198	4,198	
Gas City Utilities/Specials		338	338	
Gas City General		74,868	74,868	
Gas City Employee Benefits		22,219	22,219	
Humboldt City General	1,724	1,053,703	1,055,427	
Humboldt City Bond and Interest	28	16,657	16,685	
Humboldt City Weed Cutting		1,825	1,825	
Iola City General		1,386,303	1,386,303	
Iola City Industrial		32,620	32,620	
Iola City Library		227,643	227,643	
Iola City Weed Cutting		3,800	3,800	
Iola City EMS	112,955	813,872	906,984	19,843
LaHarpe City General		113,097	113,097	
Moran City General		64,138	64,138	
Moran City Library		4,079	4,079	
Moran City Employee Benefits		10,495	10,495	
Moran City Weed Cutting		450	450	
Savonburg City General		3,005	3,005	
Savonburg City Library		873	873	
Savonburg City Utility Assessment		135	135	
Subtotal Cities	<u>114,707</u>	<u>3,835,224</u>	<u>3,930,088</u>	<u>19,843</u>
Townships:				
Deer Creek Township General		1,118	1,118	
LaHarpe Township Rural Fire	19,828	67,948	75,012	12,764
Elsmore Township General		9,876	9,876	
Elsmore Township-Elsmore		393	393	
Elsmore Township-Savonburg		502	502	
Geneva Township General		23,611	23,611	
Humboldt Township General		80,874	80,874	
Iola Township General		2,632	2,632	
Iola Township-Bassett		33	33	
Logan Township General		12,955	12,955	
Marmaton Township General		19,067	19,067	
Marmaton Township-Moran		4,205	4,205	
Osage Township General		23,886	23,886	
Salem Township General		9,196	9,196	
Subtotal Townships	<u>19,828</u>	<u>256,296</u>	<u>263,360</u>	<u>12,764</u>

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	\$ 72	650,957	650,678	351
USD #256 Bond and Interest		11	11	
USD #256 Capital Outlay		179,541	179,541	
USD #256 Supplemental General		822,109	822,109	
USD #257 General	71	923,099	922,822	348
USD #257 Bond and Interest		1,379,940	1,379,940	
USD #257 Capital Outlay		499,914	499,914	
USD #257 General Supplemental		1,066,612	1,066,612	
USD #258 General	435	1,096,516	1,096,713	238
USD #258 Bond and Interest	200	627,928	628,128	
USD #258 Capital Outlay		485,655	485,655	
USD #258 Recreation Commission	48	151,738	151,786	
USD #258 General Supplemental	328	994,512	994,840	
USD #413 General	4	19,251	19,234	21
USD #413 Bond and Interest		16,627	16,627	
USD #413 Capital Outlay		9,145	9,145	
USD #413 Recreation Commission		6,120	6,120	
USD #413 Recreation Employee Benefits		1,227	1,227	
USD #413 General Supplemental		19,545	19,545	
USD #479 General		12,128	12,128	
USD #479 General Supplemental	(16)	11,957	11,941	
ACCC General	317	2,659,634	2,659,951	
ACCC Capital Outlay	66	554,426	554,492	
Subtotal Schools	<u>1,525</u>	<u>12,188,592</u>	<u>12,189,159</u>	<u>958</u>
Cemeteries:				
LaHarpe/Elm Cemetery		9,244	9,244	
Leanna Joint Cemetery #1		5,442	5,442	
Mt. Moriah Cemetery #17		3,813	3,813	
W Cottage Grove Cemetery		2,011	2,011	
Subtotal Cemeteries		<u>20,510</u>	<u>20,510</u>	
Watershed Districts:				
Cherry Plum Watershed #17		37	37	
Deer Creek Watershed #55		12,068	12,068	
Marmaton Watershed #102		15,208	15,208	
Subtotal Watershed Districts		<u>27,313</u>	<u>27,313</u>	
Regional Library:				
SEK Library General		170,396	170,396	
SEK Library Employee Benefits		11,765	11,765	
Subtotal Regional Library		<u>182,161</u>	<u>182,161</u>	
Total Subdivisions	<u>136,060</u>	<u>16,510,096</u>	<u>16,612,591</u>	<u>33,565</u>
State Funds:				
State Educational Building	19	161,857	161,876	
State Institutional Building	10	80,928	80,938	
Total State Funds	<u>29</u>	<u>242,785</u>	<u>242,814</u>	

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	\$ 252	814,249	814,400	101
Game Licenses	96	4,113	4,095	114
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	1,907	7,128	7,237	1,798
Clerk of Court Release	936	2,592	2,556	972
Cash Bond Deposits		42,757	42,757	
Sales Tax	46,187	764,125	748,775	61,537
Change	562	13,115,015	13,115,015	562
Southwind Extension District #10	31	249,878	249,909	
Treasurer's Holding Account	6,348	252,786	250,158	8,976
Total Other Agency Funds	<u>56,369</u>	<u>15,252,718</u>	<u>15,234,977</u>	<u>74,110</u>
Distributable Funds:				
Current Tax	13,595,016	25,216,818	24,549,703	14,262,131
Delinquent Tax	65,663	402,652	336,241	132,074
Motor Vehicle Tax	468,678	2,178,944	2,144,069	503,553
Recreational Vehicle Tax	6,828	38,089	36,172	8,745
Mineral Production Tax		3,551	3,551	
In Lieu of Tax		22,229	22,229	
Commercial Motor Vehicle Fees	7,911	149,022	150,417	6,516
Total Distributable Funds	<u>14,144,096</u>	<u>28,011,305</u>	<u>27,242,382</u>	<u>14,913,019</u>
Total Agency Funds	<u>14,336,554</u>	<u>60,016,904</u>	<u>59,332,764</u>	<u>15,020,694</u>

HANSON COUNTY

AUDIT REPORT

For the Two Years Ended December 31, 2021

HANSON COUNTY
COUNTY OFFICIALS
December 31, 2021

Board of Commissioners:

John Bumgardner
Curtis Fox
Bruce Kjetland
Gary Schoenrock
Richard Waldera

Auditor:
Lesa Trabing

Treasurer:
Julie Ruden

State's Attorney:
James Davies

Register of Deeds:
Debra Zens

Sheriff:
Brandon Wingert

HANSON COUNTY
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427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

County Commission
Hanson County
Alexandria, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the modified cash basis of accounting financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanson County, South Dakota (County), as of December 31, 2021, and for each of the years in the biennial period then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 15, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Russell A. Olson". The signature is written in a cursive, flowing style.

Russell A. Olson
Auditor General

November 15, 2022

HANSON COUNTY
SCHEDULE OF PRIOR AND CURRENT AUDIT FINDINGS

SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Audit Finding:

Finding No. 2019-001:

The County does not have an internal control system designed to provide for the preparation of the annual financial reports in accordance with the modified cash basis of accounting. We noted numerous significant reporting errors within the annual reports prepared by the County. This finding has been resolved.

SCHEDULE OF CURRENT AUDIT FINDINGS

Current Audit Findings:

There are no written current audit findings to report.



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RUSSELL A. OLSON
AUDITOR GENERAL

Independent Auditor's Report

County Commission
Hanson County
Alexandria, South Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis of accounting financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanson County, South Dakota (County), as of December 31, 2021, and for each of the years in the biennial period then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying modified cash basis of accounting financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hanson County as of December 31, 2021, and the respective changes in financial position thereof for each of the years in the biennial period then ended in accordance with the modified cash basis of accounting described in Note 1.c. to the financial statements.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1.c. of the financial statements, which describes the basis of accounting, the financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1.c.; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the modified cash basis of accounting financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis of accounting financial statements that collectively comprise the County's basic financial statements. The Budgetary Comparison Schedules, the Schedule of Changes in Long-Term Debt, and the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) are presented for purposes of additional analysis

and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules, the Schedule of Changes in Long-Term Debt, and the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Russell A. Olson". The signature is written in a cursive, flowing style.

Russell A. Olson
Auditor General

November 15, 2022

HANSON COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2021

	<u>Primary Government Governmental Activities</u>
ASSETS:	
Cash and Cash Equivalents	\$ 1,778,216.72
Investments	<u>431,480.00</u>
TOTAL ASSETS	<u><u>\$ 2,209,696.72</u></u>
NET POSITION:	
Restricted For: (See Note 4)	
Road and Bridge Purposes	\$ 408,357.45
American Rescue and Recovery Plan Purposes	335,499.56
911 Service Purposes	56,216.25
Modernization and Preservation Purposes	50,305.65
Rural Infrastructure Purposes	22,591.54
Other Purposes	28,535.87
Unrestricted	<u>1,308,190.40</u>
TOTAL NET POSITION	<u><u>\$ 2,209,696.72</u></u>

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
Primary Government:				
Governmental Activities:				
General Government	\$ 1,072,229.04	\$ 112,310.14	\$ 336,576.85	\$ (623,342.05)
Public Safety	454,421.80	52,933.11	75,904.75	(325,583.94)
Public Works	2,094,127.27	49,568.86	1,161,401.80	(883,156.61)
Health and Welfare	78,956.48	3,127.61	16,894.78	(58,934.09)
Culture and Recreation	13,650.00			(13,650.00)
Conservation of Natural Resources	76,590.02			(76,590.02)
Urban and Economic Development	34,130.67			(34,130.67)
**Interest on Long-Term Debt	36,734.88			(36,734.88)
Total Primary Government	<u>\$ 3,860,840.16</u>	<u>\$ 217,939.72</u>	<u>\$ 1,590,778.18</u>	<u>(2,052,122.26)</u>
General Revenues:				
Taxes:				
Property Taxes				2,009,718.11
Wheel Tax				75,301.51
State Shared Revenues				82,624.09
Grants and Contributions not Restricted to Specific Programs				1,815.91
Unrestricted Investment Earnings				3,990.10
Miscellaneous Revenue				95,861.23
Total General Revenues				<u>2,269,310.95</u>
Change in Net Position				217,188.69
Net Position - Beginning				<u>1,992,508.03</u>
NET POSITION - ENDING				<u>\$ 2,209,696.72</u>

**The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

**The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
Primary Government:				
Governmental Activities:				
General Government	\$ 1,129,629.45	\$ 98,665.32	\$ 23,877.80	\$ (1,007,086.33)
Public Safety	449,794.79	49,224.77	231,040.95	(169,529.07)
Public Works	1,642,671.40	22,112.84	1,097,404.02	(523,154.54)
Health and Welfare	48,991.22	4,810.71	27,578.30	(16,602.21)
Culture and Recreation	13,900.00			(13,900.00)
Conservation of Natural Resources	85,262.83			(85,262.83)
Urban and Economic Development	27,507.40			(27,507.40)
**Interest on Long-Term Debt	39,533.43			(39,533.43)
Total Primary Government	<u>\$ 3,437,290.52</u>	<u>\$ 174,813.64</u>	<u>\$ 1,379,901.07</u>	<u>(1,882,575.81)</u>
General Revenues:				
Taxes:				
**The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.	Property Taxes			1,984,398.17
	Wheel Tax			74,846.57
	State Shared Revenues			53,711.71
	Grants and Contributions not Restricted to Specific Programs			6,811.63
	Unrestricted Investment Earnings			8,490.85
	Miscellaneous Revenue			54,597.06
	Total General Revenues			<u>2,182,855.99</u>
Change in Net Position			300,280.18	
Net Position - Beginning			<u>1,692,227.85</u>	
NET POSITION - ENDING			<u>\$ 1,992,508.03</u>	

**The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The notes to the financial statements are an integral part of this statement.

**HANSON COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2021**

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash and Cash Equivalents	\$ 1,060,979.50	\$ 562,076.32	\$ 155,160.90	\$ 1,778,216.72
Investments	431,480.00			431,480.00
TOTAL ASSETS	<u>\$ 1,492,459.50</u>	<u>\$ 562,076.32</u>	<u>\$ 155,160.90</u>	<u>\$ 2,209,696.72</u>
FUND BALANCES: (See Note 1.j.)				
Restricted	\$ 348,509.54	\$ 408,357.45	\$ 144,639.33	\$ 901,506.32
Assigned	735,006.36	153,718.87	10,521.57	899,246.80
Unassigned	408,943.60			408,943.60
TOTAL FUND BALANCES	<u>\$ 1,492,459.50</u>	<u>\$ 562,076.32</u>	<u>\$ 155,160.90</u>	<u>\$ 2,209,696.72</u>

The notes to the financial statements are an integral part of this statement.

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HANSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes:				
General Property Taxes--Current	\$ 1,735,992.40	\$	\$ 258,027.03	\$ 1,994,019.43
General Property Taxes--Delinquent	9,346.52		1,423.63	10,770.15
Penalties and Interest	4,102.49		607.44	4,709.93
Telephone Tax (Outside)	218.60			218.60
Wheel Tax		75,301.51		75,301.51
Licenses and Permits	10,031.45			10,031.45
Intergovernmental Revenue:				
Federal Grants	385,040.71	234,798.11		619,838.82
Federal Shared Revenue	1,815.91			1,815.91
State Grants		135,666.65		135,666.65
State Shared Revenue:				
Bank Franchise	14,550.28			14,550.28
Motor Vehicle Licenses		756,703.02		756,703.02
Prorate License Fees		31,302.86		31,302.86
Abused and Neglected Child Defense	1,224.35			1,224.35
Telecommunications Gross Receipts Tax	41,452.26			41,452.26
Motor Fuel Tax		2,931.16		2,931.16
911 Remittances			43,111.32	43,111.32
Other State Shared Revenue			26,621.55	26,621.55
Charges for Goods and Services:				
General Government:				
Treasurer's Fees	19,948.00			19,948.00
Register of Deeds' Fees	58,549.00		9,410.43	67,959.43
Legal Services	10,869.76			10,869.76
Clerk of Courts Fees			565.00	565.00

Public Safety:				
Law Enforcement	32,630.00			32,630.00
Prisoner Care	95.00			95.00
Sobriety Testing			710.34	710.34
Public Works:				
Road Maintenance Contract Charges		27,910.00		27,910.00
Other		21,658.86		21,658.86
Health and Welfare:				
Economic Assistance:				
Poor Lien Recoveries	1,295.00			1,295.00
Veterans Service Officer	1,875.00			1,875.00
Health Assistance:				
Women, Infants and Children	1,832.61			1,832.61
Other Charges	1,061.50			1,061.50
Fines and Forfeits:				
Costs	602.65			602.65
Forfeits	16,809.00			16,809.00
Other	2,086.12			2,086.12
Miscellaneous Revenue:				
Investment Earnings	3,176.59	617.13	196.38	3,990.10
Other	15,940.73			15,940.73
Total Revenues	<u>2,370,545.93</u>	<u>1,286,889.30</u>	<u>340,673.12</u>	<u>3,998,108.35</u>
Expenditures:				
General Government:				
Legislative:				
Board of County Commissioners	140,328.13			140,328.13
Elections	2,845.88			2,845.88
Judicial System	61,744.96			61,744.96
Financial Administration:				
Auditor	88,678.92			88,678.92
Treasurer	97,679.87			97,679.87
Legal Services:				
State's Attorney	101,311.97			101,311.97
Other General Government:				
General Government Building	102,877.75			102,877.75
Director of Equalization	146,980.68			146,980.68

HANSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021
(Continued)

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Register of Deeds	80,578.68		4,998.00	85,576.68
Veterans Service Officer	8,887.64			8,887.64
Predatory Animal	1,949.72			1,949.72
Public Safety:				
Law Enforcement:				
Sheriff	308,956.14			308,956.14
County Jail	53,001.57		524.82	53,526.39
Coroner	2,340.00			2,340.00
Protective and Emergency Services:				
Emergency and Disaster Services			23,656.91	23,656.91
Communication Center			45,239.96	45,239.96
Other Protective and Emergency	554.53			554.53
Public Works:				
Highways and Bridges:				
Highways, Roads and Bridges		1,992,232.44	4,038.66	1,996,271.10
Health and Welfare:				
Economic Assistance:				
Support of Poor	37,093.00			37,093.00
Health Assistance:				
County Nurse	23,012.22			23,012.22
Ambulance	5,500.00			5,500.00
Social Services:				
Domestic Abuse	500.00		500.00	1,000.00
Other	2,000.00			2,000.00
Mental Health Services:				
Mentally Ill	2,000.00			2,000.00
Developmentally Disabled	5,500.00			5,500.00
Drug Abuse	1,874.28			1,874.28

Mental Health Centers	976.98			976.98
Culture and Recreation:				
Culture:				
Public Library			10,000.00	10,000.00
Recreation:				
Parks	2,900.00			2,900.00
Senior Center	750.00			750.00
Conservation of Natural Resources:				
Soil Conservation:				
County Extension	42,022.22			42,022.22
Soil Conservation Districts	10,000.00			10,000.00
Weed Control	13,466.39			13,466.39
Water Conservation:				
Drainage Commissions	11,101.41			11,101.41
Urban and Economic Development:				
Urban Development:				
Planning and Zoning	34,130.67			34,130.67
Debt Service	22,161.58	107,671.09	259,906.25	389,738.92
Total Expenditures	<u>1,413,705.19</u>	<u>2,099,903.53</u>	<u>348,864.60</u>	<u>3,862,473.32</u>
Excess of Revenues Over (Under) Expenditures	<u>956,840.74</u>	<u>(813,014.23)</u>	<u>(8,191.48)</u>	<u>135,635.03</u>
Other Financing Sources (Uses):				
Transfers In		850,000.00	20,000.00	870,000.00
Transfers Out	(870,000.00)			(870,000.00)
Insurance Proceeds	1,310.40	322.76		1,633.16
Sale of County Property	1,463.00	78,457.50		79,920.50
Total Other Financing Sources (Uses)	<u>(867,226.60)</u>	<u>928,780.26</u>	<u>20,000.00</u>	<u>81,553.66</u>
Net Change in Fund Balance	89,614.14	115,766.03	11,808.52	217,188.69
Fund Balance - Beginning	<u>1,402,845.36</u>	<u>446,310.29</u>	<u>143,352.38</u>	<u>1,992,508.03</u>
FUND BALANCE - ENDING	<u>\$ 1,492,459.50</u>	<u>\$ 562,076.32</u>	<u>\$ 155,160.90</u>	<u>\$ 2,209,696.72</u>

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Courthouse Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Taxes:					
General Property Taxes--Current	\$ 1,702,416.01	\$	\$ 249,142.56	\$ 9,416.11	\$ 1,960,974.68
General Property Taxes--Delinquent	15,133.75		2,358.34		17,492.09
Penalties and Interest	4,784.24		714.18		5,498.42
Telephone Tax (Outside)	432.98				432.98
Wheel Tax		74,846.57			74,846.57
Licenses and Permits	10,913.30			420.00	11,333.30
Intergovernmental Revenue:					
Federal Grants	206,350.98	205,262.70		33,608.12	445,221.80
Federal Shared Revenue	1,811.63				1,811.63
State Grants	2,025.31	125,073.79			127,099.10
State Shared Revenue:					
Bank Franchise	9,530.76				9,530.76
Motor Vehicle Licenses		735,563.60			735,563.60
Prorate License Fees		28,576.42			28,576.42
Abused and Neglected Child Defense	1,116.45				1,116.45
Telecommunications Gross Receipts Tax	16,159.80				16,159.80
Motor Vehicle 1/4%	2,706.73				2,706.73
Motor Fuel Tax		2,927.51			2,927.51
911 Remittances				36,689.46	36,689.46
Liquor Tax Reversion (25%)	28,021.15				28,021.15
Charges for Goods and Services:					
General Government:					
Treasurer's Fees	19,329.50				19,329.50
Register of Deeds' Fees	47,337.00			7,947.18	55,284.18
Legal Services	10,618.34				10,618.34
Clerk of Courts Fees				225.00	225.00

Public Safety:					
Law Enforcement	40,344.50				40,344.50
Prisoner Care	38.00				38.00
Sobriety Testing				3,834.66	3,834.66
Public Works:					
Road Maintenance Contract Charges		22,112.84			22,112.84
Health and Welfare:					
Economic Assistance:					
Poor Lien Recoveries	2,377.93				2,377.93
Veterans Service Officer	1,875.00				1,875.00
Health Assistance:					
Women, Infants and Children	1,398.28				1,398.28
Other	1,034.50				1,034.50
Fines and Forfeits:					
Costs	677.79				677.79
Forfeits	2,885.00				2,885.00
Other	1,444.82				1,444.82
Miscellaneous Revenue:					
Investment Earnings	7,431.13	806.20	130.72	122.80	8,490.85
Contributions and Donations	5,000.00				5,000.00
Other	12,177.59			3,040.47	15,218.06
Total Revenues	<u>2,155,372.47</u>	<u>1,195,169.63</u>	<u>252,345.80</u>	<u>95,303.80</u>	<u>3,698,191.70</u>

Expenditures:

General Government:

Legislative:

Board of County Commissioners	153,917.79				153,917.79
Elections	25,369.51				25,369.51
Judicial System	70,160.83				70,160.83

Financial Administration:

Auditor	90,234.66				90,234.66
Treasurer	98,378.26				98,378.26

Legal Services:

State's Attorney	101,194.22				101,194.22
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Other General Government:

General Government Building	115,280.16				115,280.16
Director of Equalization	147,046.60				147,046.60
Register of Deeds	81,218.81				81,218.81

HANSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020
(Continued)

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Courthouse Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Veterans Service Officer	9,240.97				9,240.97
Predatory Animal	2,587.64				2,587.64
Public Safety:					
Law Enforcement:					
Sheriff	304,116.53				304,116.53
County Jail	50,980.86			684.96	51,665.82
Coroner	500.00				500.00
Protective and Emergency Services:					
Emergency and Disaster Services				63,591.88	63,591.88
Communication Center				40,184.28	40,184.28
Other Protective and Emergency	422.94				422.94
Public Works:					
Highways and Bridges:					
Highways, Roads and Bridges		1,573,337.87			1,573,337.87
Health and Welfare:					
Economic Assistance:					
Support of Poor	450.00				450.00
Health Assistance:					
County Nurse	24,991.38				24,991.38
Ambulance	5,500.00				5,500.00
Social Services:					
Domestic Abuse	1,300.00			400.00	1,700.00
Other	2,000.00				2,000.00
Mental Health Services:					
Mentally Ill	2,000.00				2,000.00
Developmentally Disabled	5,500.00				5,500.00
Drug Abuse	1,874.28				1,874.28
Mental Health Centers	4,975.56				4,975.56

Culture and Recreation:					
Culture:					
Public Library				10,000.00	10,000.00
Recreation:					
Parks	2,900.00				2,900.00
Senior Center	1,000.00				1,000.00
Conservation of Natural Resources:					
Soil Conservation:					
County Extension	44,402.95				44,402.95
Soil Conservation Districts	13,500.00				13,500.00
Weed Control	10,768.73				10,768.73
Water Conservation:					
Drainage Commissions	16,591.15				16,591.15
Urban and Economic Development:					
Urban Development:					
Planning and Zoning	27,507.40				27,507.40
Debt Service	11,412.45	79,929.74	262,987.50		354,329.69
Total Expenditures	<u>1,427,323.68</u>	<u>1,653,267.61</u>	<u>262,987.50</u>	<u>114,861.12</u>	<u>3,458,439.91</u>
Excess of Revenues Over (Under) Expenditures	<u>728,048.79</u>	<u>(458,097.98)</u>	<u>(10,641.70)</u>	<u>(19,557.32)</u>	<u>239,751.79</u>
Other Financing Sources (Uses):					
Transfers In		520,000.00		29,000.00	549,000.00
Transfers Out	(549,000.00)				(549,000.00)
Insurance Proceeds	21,149.39				21,149.39
Sale of County Property	27,529.00	11,850.00			39,379.00
Total Other Financing Sources (Uses)	<u>(500,321.61)</u>	<u>531,850.00</u>	<u>0.00</u>	<u>29,000.00</u>	<u>60,528.39</u>
Net Change in Fund Balance	227,727.18	73,752.02	(10,641.70)	9,442.68	300,280.18
Fund Balance - Beginning	<u>1,175,118.18</u>	<u>372,558.27</u>	<u>26,657.37</u>	<u>117,894.03</u>	<u>1,692,227.85</u>
FUND BALANCE - ENDING	<u>\$ 1,402,845.36</u>	<u>\$ 446,310.29</u>	<u>\$ 16,015.67</u>	<u>\$ 127,336.71</u>	<u>\$ 1,992,508.03</u>

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
December 31, 2021

	<u>Custodial Funds</u>
ASSETS:	
Cash and Cash Equivalents	<u>\$ 210,295.11</u>
TOTAL ASSETS	<u><u>\$ 210,295.11</u></u>
NET POSITION:	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>\$ 210,295.11</u>
TOTAL NET POSITION	<u><u>\$ 210,295.11</u></u>

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
For the Year Ended December 31, 2021

	Custodial Funds
ADDITIONS:	
Property Tax Collections for Other Governments	\$ 5,422,132.87
State Shared Revenue Collections for Other Governments	2,190,670.24
Other Additions	<u>66,873.59</u>
Total Additions	<u>7,679,676.70</u>
DEDUCTIONS:	
Payments of Property Tax to Other Governments	5,418,801.35
Payments of State Shared Revenue to Other Governments	2,166,717.84
Other Deductions	<u>87,141.45</u>
Total Deductions	<u>7,672,660.64</u>
Change in Net Position	7,016.06
Net Position - Beginning	<u>203,279.05</u>
NET POSITION - ENDING	<u><u>\$ 210,295.11</u></u>

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
For the Year Ended December 31, 2020

	Custodial Funds
ADDITIONS:	
Property Tax Collections for Other Governments	\$ 5,436,644.36
State Shared Revenue Collections for Other Governments	1,984,532.93
Other Additions	<u>86,716.53</u>
Total Additions	<u>7,507,893.82</u>
DEDUCTIONS:	
Payments of Property Tax to Other Governments	5,428,265.05
Payments of State Shared Revenue to Other Governments	1,938,627.71
Other Deductions	<u>100,184.61</u>
Total Deductions	<u>7,467,077.37</u>
Change in Net Position	40,816.45
Net Position - Beginning	<u>162,462.60</u>
NET POSITION - ENDING	<u><u>\$ 203,279.05</u></u>

The notes to the financial statements are an integral part of this statement.

HANSON COUNTY
NOTES TO THE MODIFIED CASH BASIS FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.c., these financial statements are presented on a modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

a. Financial Reporting Entity:

The reporting entity of Hanson County (County), consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

b. Basis of Presentation:

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or it meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or

3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the County financial reporting entity are described below:

Governmental Funds:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Road and Bridge Fund – to account for funds credited to the road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planing, dragging, and maintaining county highways and also for dragging, maintaining, and grading secondary roads. Proper equipment for dragging, grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planers may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2). This is a major fund.

The remaining special revenue funds are not considered major funds: 911 Service, Emergency Management, Domestic Abuse, Bookmobile, 24/7 Sobriety, Rural Township Infrastructure Fund, and Modernization and Preservation Relief. These funds are reported on the fund financial statements as "Other Governmental Funds."

Debt Service Funds – Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Courthouse Debt Service Fund – to account for property taxes which may be used only for the payment of the debt principal, interest, and related costs. This was a major fund in 2020 only.

Fiduciary Funds:

Fiduciary funds consist of the following sub-category and are never considered to be major funds:

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for the accumulation and distribution of property tax revenues and various pass-through funds.

c. Measurement Focus and Basis of Accounting:

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The County's basis of accounting is the modified cash basis, which is a basis of accounting other than USGAAP. Under USGAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus:

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus, applied within the limitations of the modified cash basis of accounting as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used, applied within the limitations of the modified cash basis of accounting.

Basis of Accounting:

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting.

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the modified cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days (three months) or less at the date of acquisition). Under the modified cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the County in these financial statements is:

Recording long-term investments in marketable securities (those with maturities more than 90-days (three months) from the date of acquisition) acquired with cash assets at cost.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the County applied USGAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

d. Deposits and Investments:

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pools, are also considered to be cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of

investment authorized by South Dakota Codified Law (SDCL) 4-5-6. Under the modified cash basis of accounting, investments are carried at cost.

e. Capital Assets:

Capital assets include land, buildings, improvements other than buildings, furnishings and equipment, construction/development in progress, infrastructure, intangible lease assets, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. *Infrastructure assets* are long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years than most capital assets.

As discussed in Note 1.c. above, the government-wide Statement of Net Position and Statement of Activities and the fund financial statements are presented using a modified cash basis of accounting. The County has not elected to modify their cash basis presentation by recording capital assets arising from cash transactions and depreciating those assets where appropriate, so any capital assets owned by the County and the related depreciation are not reported on the financial statements of the County.

f. Long-Term Liabilities:

Long-term liabilities include, but are not limited to, General Obligation Bonds, and Financing (Capital Acquisition) Leases.

As discussed in Note 1.c. above, the government-wide Statement of Net Position and Statement of Activities and the fund financial statements are presented using a modified cash basis of accounting. The County has not elected to modify their cash basis presentation by recording long-term debt or long-term liabilities arising from cash transactions, so any outstanding long-term debt or long-term liabilities are not reported on the financial statements of the County. The County does report the principal and interest payments on long-term debt as Debt Service expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances. On the Statement of Activities, the principal portion of these Debt Service payments are reported within the appropriate expense function while the interest portion is reported as Interest on Long-Term Debt.

The County has presented as Supplementary Information a Schedule of Changes in Long-Term Debt along with related notes that include details of any outstanding Long-Term Debt.

g. Program Revenues:

Program revenues derive directly from the program itself or from parties other than the County's taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

h. Equity Classifications:

Government-wide Financial Statements:

Equity is classified as Net Position and is displayed in two components:

1. Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
2. Unrestricted Net Position – All other net position that do not meet the definition of Restricted Net Position.

Fund Financial Statements:

Governmental fund equity is classified as fund balance, and is distinguished between Nonspendable, Restricted, Committed, Assigned, or Unassigned components. Proprietary fund equity is classified the same as in the government-wide financial statements. Fiduciary fund equity is reported as restricted net position.

i. Application of Net Position:

It is the County's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

j. Fund Balance Classification Policies and Procedures:

In accordance with Government Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the County classifies governmental fund balances as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund Balance may be assigned by the County Commissioners.
- Unassigned – includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The County uses *restricted/committed* amounts first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the County would first use *committed, then assigned, and lastly unassigned amounts* of unrestricted fund balance when expenditures are made.

The County *does not* have a formal minimum fund balance policy.

The purpose of each major special revenue fund and revenue source is listed below:

Major Special Revenue Fund

Road and Bridge

Revenue Source

Motor Vehicle Licenses, Grants, Wheel Tax, and
Intergovernmental Revenue

A schedule of fund balances is provided as follows:

**HANSON COUNTY
DISCLOSURE OF FUND BALANCES REPORTED ON BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:				
Restricted For:				
Motor Vehicle 1/4% Purposes	\$ 13,009.98	\$	\$	\$ 13,009.98
American Rescue and Recovery Plan Purposes	335,499.56			335,499.56
Snow Removal Purposes		67,894.35		67,894.35
Road and Bridge Purposes		260,740.44		260,740.44
Bridge Improvement Purposes		79,722.66		79,722.66
Courthouse Debt Service Purposes			6,308.87	6,308.87
Rural Infrastructure Purposes			22,591.54	22,591.54
911 Service Purposes			56,216.25	56,216.25
Bookmobile Purposes			3,386.37	3,386.37
Domestic Abuse Purposes			508.16	508.16
24/7 Sobriety Purposes			5,322.49	5,322.49
Modernization and Preservation Relief Purposes			50,305.65	50,305.65
Assigned To:				
Applied to Next Year's Budget	735,006.36			735,006.36
Road and Bridge Purposes		153,718.87		153,718.87
911 Service Purposes			6,500.00	6,500.00
Domestic Abuse Purposes			4,006.95	4,006.95
Emergency Management Purposes			14.62	14.62
Unassigned	408,943.60			408,943.60
Total Fund Balances	<u><u>\$ 1,492,459.50</u></u>	<u><u>\$ 562,076.32</u></u>	<u><u>\$ 155,160.90</u></u>	<u><u>\$ 2,209,696.72</u></u>

2. DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK

The County follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits – The County's cash deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 7-20-1, 7-20-1.1, and 7-20-1.2, and may be in the form of demand or time deposits. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by federal home loan banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

Investments – In general, SDCL 4-5-6 permits County funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

As of December 31, 2021, the investments reported in the financial statements consist of only certificates of deposit.

Credit Risk – State law limits eligible investments for the County, as discussed above. The County's investment policy does not further limit its investment choices.

Custodial Credit Risk – Deposits – The risk that, in the event of a depository failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of December 31, 2021, the County's deposits in financial institutions were not exposed to custodial credit risk.

Concentration of Credit Risk – The County places no limit on the amount that may be invested in any one issuer.

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Assignment of Investment Income – State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The County's policy is to credit all income from investments to the fund making the investment.

3. PROPERTY TAXES

Property taxes are levied on or before October 1, of the year preceding the start of the fiscal year. They attach as an enforceable lien on property and become due and payable as of the following January 1, the first day of the fiscal year. Taxes are payable in two installments on or before April 30 and October 31 of the fiscal year.

The County is permitted by several state statutes to levy varying amounts of taxes per \$1,000 of taxable valuation on taxable real property in the County.

4. RESTRICTED NET POSITION

Restricted Net Position for the year ended December 31, 2021 was as follows:

Major Purposes:

Road and Bridge Purposes	\$ 408,357.45
American Rescue and Recovery Plan Purposes	335,499.56
911 Service Purposes	56,216.25
Modernization and Preservation Purposes	50,305.65
Rural Infrastructure Purposes	<u>22,591.54</u>

Other Purposes:

Motor Vehicle 1/4% Purposes	13,009.98
Courthouse Debt Service Purposes	6,308.87
Bookmobile Purposes	3,386.37
Domestic Abuse Purposes	508.16
24/7 Sobriety Purposes	<u>5,322.49</u>

Total Other Purposes	<u>28,535.87</u>
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Total Restricted Net Position	<u>\$ 901,506.32</u>
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These balances are restricted due to federal grant and statutory requirements.

5. INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2021 were as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>		<u>Total</u>
	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	
Major Funds:			
General Fund	\$ 850,000.00	\$ 20,000.00	\$ 870,000.00

Interfund transfers for the year ended December 31, 2020 were as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>		<u>Total</u>
	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	
Major Funds:			
General Fund	\$ 520,000.00	\$ 29,000.00	\$ 549,000.00

The County typically budgets transfers to the Road and Bridge Fund and the Emergency Management Fund (Other Governmental Fund) to conduct the indispensable functions of the County.

6. TAX ABATEMENTS

The Municipality of Alexandria has created tax increment districts under the authority granted by South Dakota Codified Law section 11-9. The tax increment districts were created to stimulate and develop the general economic welfare and prosperity of the Municipality through the promotion and advancement of industrial, commercial, manufacturing, agricultural, or natural resources; and the improvement of the area will likely enhance significantly the value of substantially all of the other real property in the tax increment district.

The county, municipal, and other local general property taxes levied on all taxable property within the tax incremental districts on the increase in assessed value of the taxable property is allocated to pay for the cost of improvements in the tax increment districts. The tax increments are allocated until all cost of the tax increment district projects have been repaid; however, it cannot exceed 20 years.

Because the general property taxes on the tax increment districts are allocated to the districts, the taxes are not available to Hanson County during the life of the tax increment districts.

The proportionate share of the general property taxes collected from the tax incremental districts that were related to Hanson County, during the two years ended December 2021 were \$6,981.32 in 2021 and \$5,886.84 in 2020.

7. PENSION PLAN

Plan Information:

All employees, working more than 20 hours per week during the year, participate in the South Dakota Retirement System (SDRS), a cost sharing, multiple employer hybrid defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at <http://sdrs.sd.gov/publications.aspx> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided:

SDRS has three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement benefit is also available after age 55 for Class A Foundation members where the sum of age and credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for Class B Foundation public safety members where the sum of age and credited service is equal to or greater than 75. All Foundation retirements that do not meet the above criteria may be payable at a reduced level.

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60 percent joint and survivor benefit, or a 100 percent joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5 percent of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns.

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, that if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The County's share of contributions to the SDRS for the calendar years ended December 31, 2021, 2020, and 2019, equal to the required contributions each year, were as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 52,807.93
2020	\$ 54,634.31
2019	\$ 52,352.85

Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions:

At June 30, 2021, SDRS is 105.53% funded and accordingly has a net pension asset. The proportionate share of the components of the net pension asset of South Dakota Retirement System, for the County as of this measurement period ending June 30, 2021 are as follows:

Proportionate share of total pension liability	\$ 5,314,425.03
Less proportionate share of net position restricted for pension benefits	<u>5,607,936.60</u>
Proportionate share of net pension asset	<u>\$ (293,511.57)</u>

The net pension asset was measured as of June 30, 2021 and the total pension liability used to calculate the net pension asset was based on a projection of the County's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2021, the County's proportion was 0.0383260%, which is a decrease of 0.0016676% from its proportion measured as of June 30, 2020.

Actuarial Assumptions:

The total pension asset in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	Graded by years of service, from 6.50% at entry to 3.00% after 25 years of service
Discount Rate	6.50% net of plan investment expense. This is composed of an average inflation rate of 2.25% and real returns of 4.25%
Future COLAs	2.25%

Mortality rates were based on 97% of the RP-2014 Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016, white collar rates for females and total dataset rates for males. Mortality rates for disabled members were based on the RP-2014 Disabled Retiree Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	58.0%	4.3%
Fixed Income	30.0%	1.6%
Real Estate	10.0%	4.6%
Cash	<u>2.0%</u>	0.9%
Total	<u>100%</u>	

Discount Rate:

The discount rate used to measure the total pension asset was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at

the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset.

Sensitivity of liability (asset) to changes in the discount rate:

The following presents the County's proportionate share of net pension asset calculated using the discount rate of 6.50%, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.50%) or 1-percentage point higher (7.50%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset)	\$ 475,268.25	\$ (293,511.57)	\$ (917,581.82)

Pension Plan Fiduciary Net Position:

Detailed information about the plan's fiduciary net position is available in the separately issued SDRS financial report.

8. SIGNIFICANT CONTINGENCIES – LITIGATION

At December 31, 2021, the County was involved in one lawsuit. No determination can be made at this time regarding the potential outcome of this lawsuit. However, as discussed in the Risk Management note, the County has liability coverage for itself and its employees with South Dakota Public Assurance Alliance. Therefore, no material effects are anticipated to the County as a result of the potential outcome of this lawsuit.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2021, the County managed its risks as follows:

Employee Health Insurance:

The County purchases health insurance for its employees from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Liability Insurance:

The County joined the South Dakota Public Assurance Alliance (SDPAA), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the SDPAA is to administer and provide risk management services and risk sharing facilities to the members and to defend and protect the members against liability, to advise members on loss control guidelines and procedures, and provide them with risk management services, loss control and risk reduction information and to obtain lower costs for that coverage. The County's responsibility is to promptly report to and cooperate with the SDPAA to resolve any incident which could result in a claim being made by or against the County. The County pays a Members' Annual Operating Contribution, to provide liability coverage detailed below, under an occurrence-made policy and the premiums are accrued based on the ultimate cost

of the experience to date of the SDPAA member, based on their exposure or type of coverage. The County pays an annual premium to the pool to provide coverage for:

General Liability,
Automobile Liability,
Law Enforcement Liability,
Official Liability,
Property Damage, and
County Affiliated Boards

Effective October 5, 2021, the SDPAA adopted a new policy on member departures. Departing members will no longer be eligible for any partial refund of the calculated portion of their contributions which was previously allowed. The prior policy provided the departing member with such a partial refund because the departing member took sole responsibility for all claims and claims expenses whether reported or unreported at the time of their departure from the SDPAA. With such partial refund being no longer available, the SDPAA will now assume responsibility for all reported claims of a departing member pursuant to the revised IGC.

The County carries a \$2,000 deductible for the Law Enforcement Liability coverage and \$500 deductible for the Officials Liability coverage.

The County does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Worker's Compensation:

The County joined the South Dakota Municipal League Worker's Compensation Fund (Fund), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the Fund is to formulate, develop, and administer, on behalf of the member organizations, a program of worker's compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The County's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the Fund to resolve any worker's compensation claims. The County pays an annual premium, to provide worker's compensation coverage for its employees, under a self-funded program and the premiums are accrued based on the ultimate cost of the experience to date of the Fund members. Coverage limits are set by state statute. The pool pays the first \$650,000 of any claim per individual. The pool has reinsurance which covers up to statutory limits in addition to a separate combined employer liability limit of \$2,000,000 per incident.

The County does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage over the past three years.

Unemployment Benefits:

The County provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota.

SUPPLEMENTARY INFORMATION
HANSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Taxes:				
General Property Taxes--Current	\$ 1,752,000.00	\$ 1,752,000.00	\$ 1,735,992.40	\$ (16,007.60)
General Property Taxes--Delinquent	10,000.00	10,000.00	9,346.52	(653.48)
Penalties and Interest	2,500.00	2,500.00	4,102.49	1,602.49
Telephone Tax (Outside)	450.00	450.00	218.60	(231.40)
Licenses and Permits	8,350.00	8,350.00	10,031.45	1,681.45
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	385,040.71	385,040.71
Federal Shared Revenue	2,000.00	2,000.00	1,815.91	(184.09)
State Shared Revenue:				
Bank Franchise	7,000.00	7,000.00	14,550.28	7,550.28
Abused and Neglected Child Defense	1,000.00	1,000.00	1,224.35	224.35
Telecommunications Gross Receipts Tax	39,500.00	39,500.00	41,452.26	1,952.26
Charges for Goods and Services:				
General Government:				
Treasurer's Fees	17,600.00	17,600.00	19,948.00	2,348.00
Register of Deeds' Fees	42,000.00	42,000.00	58,549.00	16,549.00
Legal Services	5,100.00	5,100.00	10,869.76	5,769.76
Public Safety:				
Law Enforcement	32,000.00	32,000.00	32,630.00	630.00
Prisoner Care	0.00	0.00	95.00	95.00
Health and Welfare:				
Economic Assistance:				
Poor Lien Recoveries	4,000.00	4,000.00	1,295.00	(2,705.00)
Veterans Service Officer	1,875.00	1,875.00	1,875.00	0.00
Health Assistance:				
Women, Infants and Children	1,200.00	1,200.00	1,832.61	632.61
Other Charges	600.00	600.00	1,061.50	461.50
Fines and Forfeits:				
Costs	300.00	300.00	602.65	302.65
Forfeits	2,500.00	2,500.00	16,809.00	14,309.00
Other	1,000.00	1,000.00	2,086.12	1,086.12
Miscellaneous Revenue:				
Investment Earnings	7,000.00	7,000.00	3,176.59	(3,823.41)
Other	10,000.00	10,000.00	15,940.73	5,940.73
Total Revenues	1,947,975.00	1,947,975.00	2,370,545.93	422,570.93
Expenditures:				
General Government:				
Legislative:				
Board of County Commissioners	142,132.00	142,132.00	140,328.13	1,803.87
Contingency	100,000.00	100,000.00		
Amount Transferred		(30,010.55)		69,989.45
Elections	2,600.00	2,845.88	2,845.88	0.00
Judicial System	63,500.00	63,500.00	61,744.96	1,755.04
Financial Administration:				
Auditor	99,820.00	99,820.00	88,678.92	11,141.08
Treasurer	109,975.00	109,975.00	97,679.87	12,295.13
Legal Services:				
State's Attorney	107,209.00	107,209.00	101,311.97	5,897.03
Other General Government:				
General Government Building	104,275.00	104,275.00	102,877.75	1,397.25
Director of Equalization	169,730.00	169,730.00	146,980.68	22,749.32
Register of Deeds	82,722.00	82,722.00	80,578.68	2,143.32
Veterans Service Officer	9,636.00	9,636.00	8,887.64	748.36

SUPPLEMENTARY INFORMATION
HANSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2021
(Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Predatory Animal	1,950.00	1,950.00	1,949.72	0.28
Public Safety:				
Law Enforcement:				
Sheriff	314,609.00	321,457.00	308,956.14	12,500.86
County Jail	60,000.00	60,000.00	53,001.57	6,998.43
Coroner	1,000.00	2,340.00	2,340.00	0.00
Juvenile Detention	13,000.00	13,000.00	0.00	13,000.00
Protective and Emergency Services:				
Other Protective and Emergency	2,030.00	2,030.00	554.53	1,475.47
Health and Welfare:				
Economic Assistance:				
Support of Poor	12,500.00	37,093.00	37,093.00	0.00
Health Assistance:				
County Nurse	27,658.00	27,658.00	23,012.22	4,645.78
Ambulance	6,000.00	6,000.00	5,500.00	500.00
Social Services:				
Domestic Abuse	500.00	500.00	500.00	0.00
Other	2,000.00	2,000.00	2,000.00	0.00
Mental Health Services:				
Mentally Ill	2,000.00	2,000.00	2,000.00	0.00
Developmentally Disabled	5,500.00	5,500.00	5,500.00	0.00
Drug Abuse	1,875.00	1,875.00	1,874.28	0.72
Mental Health Centers	6,200.00	6,200.00	976.98	5,223.02
Culture and Recreation:				
Culture:				
Memorial Day Expense	75.00	75.00	0.00	75.00
Recreation:				
Parks	2,900.00	2,900.00	2,900.00	0.00
Senior Center	1,000.00	1,000.00	750.00	250.00
Conservation of Natural Resources:				
Soil Conservation:				
County Extension	45,842.00	45,842.00	42,022.22	3,819.78
Soil Conservation Districts	10,000.00	10,000.00	10,000.00	0.00
Weed Control	17,031.00	17,031.00	13,466.39	3,564.61
Water Conservation:				
Drainage Commissions	14,717.00	14,717.00	11,101.41	3,615.59
Urban and Economic Development:				
Urban Development:				
Planning and Zoning	30,299.00	34,130.67	34,130.67	0.00
Debt Service	22,162.00	22,162.00	22,161.58	0.42
Total Expenditures	1,592,447.00	1,599,295.00	1,413,705.19	185,589.81
Excess of Revenues Over (Under) Expenditures	355,528.00	348,680.00	956,840.74	608,160.74
Other Financing Sources (Uses):				
Transfers Out	(952,681.00)	(952,681.00)	(870,000.00)	82,681.00
Sale of County Property	0.00	0.00	1,310.40	1,310.40
Lease Proceeds	0.00	0.00	1,463.00	1,463.00
Total Other Financing Sources (Uses)	(952,681.00)	(952,681.00)	(867,226.60)	85,454.40
Net Change in Fund Balance	(597,153.00)	(604,001.00)	89,614.14	693,615.14
Fund Balance - Beginning	1,402,845.36	1,402,845.36	1,402,845.36	0.00
FUND BALANCE - ENDING	\$ 805,692.36	\$ 798,844.36	\$ 1,492,459.50	\$ 693,615.14

SUPPLEMENTARY INFORMATION
HANSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Wheel Tax	\$ 70,000.00	\$ 70,000.00	\$ 75,301.51	\$ 5,301.51
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	234,798.11	234,798.11
State Grants	120,000.00	120,000.00	135,666.65	15,666.65
State Shared Revenue:				
Motor Vehicle Licenses	750,000.00	750,000.00	756,703.02	6,703.02
Prorate License Fees	25,000.00	25,000.00	31,302.86	6,302.86
Motor Fuel Tax	2,900.00	2,900.00	2,931.16	31.16
Charges for Goods and Services:				
Public Works:				
Road Maintenance Contract Charges	18,000.00	18,000.00	27,910.00	9,910.00
Other	0.00	0.00	21,658.86	21,658.86
Miscellaneous Revenue:				
Investment Earnings	600.00	600.00	617.13	17.13
Total Revenues	<u>986,500.00</u>	<u>986,500.00</u>	<u>1,286,889.30</u>	<u>300,389.30</u>
Expenditures:				
Public Works:				
Highways and Bridges:				
Highways, Roads and Bridges	1,809,578.00	1,992,232.44	1,992,232.44	0.00
Debt Service	109,241.00	109,241.00	107,671.09	1,569.91
Total Expenditures	<u>1,918,819.00</u>	<u>2,101,473.44</u>	<u>2,099,903.53</u>	<u>1,569.91</u>
Excess of Revenues Over (Under) Expenditures	<u>(932,319.00)</u>	<u>(1,114,973.44)</u>	<u>(813,014.23)</u>	<u>301,959.21</u>
Other Financing Sources (Uses):				
Transfers In	932,319.00	932,319.00	850,000.00	(82,319.00)
Insurance Proceeds	0.00	0.00	322.76	322.76
Sale of County Property	0.00	0.00	78,457.50	78,457.50
Total Other Financing Sources (Uses)	<u>932,319.00</u>	<u>932,319.00</u>	<u>928,780.26</u>	<u>(3,538.74)</u>
Net Change in Fund Balance	0.00	(182,654.44)	115,766.03	298,420.47
Fund Balance - Beginning	<u>446,310.29</u>	<u>446,310.29</u>	<u>446,310.29</u>	<u>0.00</u>
FUND BALANCE - ENDING	<u>\$ 446,310.29</u>	<u>\$ 263,655.85</u>	<u>\$ 562,076.32</u>	<u>\$ 298,420.47</u>

SUPPLEMENTARY INFORMATION
HANSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Taxes:				
General Property Taxes--Current	\$ 1,712,100.00	\$ 1,712,100.00	\$ 1,702,416.01	\$ (9,683.99)
General Property Taxes--Delinquent	10,000.00	10,000.00	15,133.75	5,133.75
Penalties and Interest	2,500.00	2,500.00	4,784.24	2,284.24
Telephone Tax (Outside)	450.00	450.00	432.98	(17.02)
Licenses and Permits	7,850.00	7,850.00	10,913.30	3,063.30
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	206,350.98	206,350.98
Federal Shared Revenue	2,000.00	2,000.00	1,811.63	(188.37)
State Grants	0.00	0.00	2,025.31	2,025.31
State Shared Revenue:				
Bank Franchise	6,000.00	6,000.00	9,530.76	3,530.76
Abused and Neglected Child Defense	1,000.00	1,000.00	1,116.45	116.45
Telecommunications Gross Receipts Tax	34,500.00	34,500.00	16,159.80	(18,340.20)
Motor Vehicle 1/4%	0.00	0.00	2,706.73	2,706.73
Liquor Tax Reversion (25%)	0.00	0.00	28,021.15	28,021.15
Charges for Goods and Services:				
General Government:				
Treasurer's Fees	16,600.00	16,600.00	19,329.50	2,729.50
Register of Deeds' Fees	40,000.00	40,000.00	47,337.00	7,337.00
Legal Services	4,100.00	4,100.00	10,618.34	6,518.34
Public Safety:				
Law Enforcement	32,000.00	32,000.00	40,344.50	8,344.50
Prisoner Care	0.00	0.00	38.00	38.00
Health and Welfare:				
Economic Assistance:				
Poor Lien Recoveries	4,000.00	4,000.00	2,377.93	(1,622.07)
Veterans Service Officer	1,875.00	1,875.00	1,875.00	0.00
Health Assistance:				
Women, Infants and Children	1,200.00	1,200.00	1,398.28	198.28
Other	0.00	0.00	1,034.50	1,034.50
Other Charges	500.00	500.00	0.00	(500.00)
Fines and Forfeits:				
Costs	300.00	300.00	677.79	377.79
Forfeits	2,000.00	2,000.00	2,885.00	885.00
Other	1,000.00	1,000.00	1,444.82	444.82
Miscellaneous Revenue:				
Investment Earnings	4,000.00	4,000.00	7,431.13	3,431.13
Contributions and Donations	0.00	0.00	5,000.00	5,000.00
Other	10,000.00	10,000.00	12,177.59	2,177.59
Total Revenues	1,893,975.00	1,893,975.00	2,155,372.47	261,397.47
Expenditures:				
General Government:				
Legislative:				
Board of County Commissioners	153,632.00	153,917.79	153,917.79	0.00
Contingency	100,000.00	100,000.00		
Amount Transferred		(24,002.93)		75,997.07
Elections	21,200.00	26,200.00	25,369.51	830.49
Judicial System	64,500.00	70,160.83	70,160.83	0.00
Financial Administration:				
Auditor	96,750.00	96,750.00	90,234.66	6,515.34
Treasurer	100,134.00	100,134.00	98,378.26	1,755.74
Legal Services:				
State's Attorney	105,385.00	105,385.00	101,194.22	4,190.78
Other General Government:				
General Government Building	98,721.00	115,280.16	115,280.16	0.00

SUPPLEMENTARY INFORMATION
HANSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2020
(Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Director of Equalization	165,956.00	165,956.00	147,046.60	18,909.40
Register of Deeds	86,390.00	86,390.00	81,218.81	5,171.19
Veterans Service Officer	9,374.00	9,374.00	9,240.97	133.03
Predatory Animal	2,588.00	2,588.00	2,587.64	0.36
Public Safety:				
Law Enforcement:				
Sheriff	303,721.00	305,921.00	304,116.53	1,804.47
County Jail	60,000.00	60,000.00	50,980.86	9,019.14
Coroner	1,000.00	1,000.00	500.00	500.00
Juvenile Detention	13,000.00	13,000.00	0.00	13,000.00
Protective and Emergency Services:				
Other Protective and Emergency	2,672.00	2,672.00	422.94	2,249.06
Health and Welfare:				
Economic Assistance:				
Support of Poor	12,500.00	12,500.00	450.00	12,050.00
Health Assistance:				
County Nurse	27,777.00	27,777.00	24,991.38	2,785.62
Ambulance	6,000.00	6,000.00	5,500.00	500.00
Social Services:				
Domestic Abuse	1,300.00	1,300.00	1,300.00	0.00
Other	2,000.00	2,000.00	2,000.00	0.00
Mental Health Services:				
Mentally Ill	2,000.00	2,000.00	2,000.00	0.00
Developmentally Disabled	5,500.00	5,500.00	5,500.00	0.00
Drug Abuse	1,875.00	1,875.00	1,874.28	0.72
Mental Health Centers	6,200.00	6,200.00	4,975.56	1,224.44
Culture and Recreation:				
Culture:				
Memorial Day Expense	75.00	75.00	0.00	75.00
Recreation:				
Parks	2,900.00	2,900.00	2,900.00	0.00
Senior Center	1,500.00	1,500.00	1,000.00	500.00
Conservation of Natural Resources:				
Soil Conservation:				
County Extension	44,833.00	44,833.00	44,402.95	430.05
Soil Conservation Districts	13,500.00	13,500.00	13,500.00	0.00
Weed Control	16,000.00	16,000.00	10,768.73	5,231.27
Water Conservation:				
Drainage Commissions	15,094.00	16,591.15	16,591.15	0.00
Urban and Economic Development:				
Urban Development:				
Planning and Zoning	30,067.00	30,067.00	27,507.40	2,559.60
Debt Service	11,413.00	11,413.00	11,412.45	0.55
Total Expenditures	1,585,557.00	1,592,757.00	1,427,323.68	165,433.32
Excess of Revenues Over (Under) Expenditures	308,418.00	301,218.00	728,048.79	426,830.79
Other Financing Sources (Uses):				
Transfers Out	(549,954.00)	(549,954.00)	(549,000.00)	954.00
Insurance Proceeds	0.00	0.00	21,149.39	21,149.39
Sale of County Property	0.00	0.00	27,529.00	27,529.00
Total Other Financing Sources (Uses)	(549,954.00)	(549,954.00)	(500,321.61)	49,632.39
Net Change in Fund Balance	(241,536.00)	(248,736.00)	227,727.18	476,463.18
Fund Balance - Beginning	1,175,118.18	1,175,118.18	1,175,118.18	0.00
FUND BALANCE - ENDING	\$ 933,582.18	\$ 926,382.18	\$ 1,402,845.36	\$ 476,463.18

SUPPLEMENTARY INFORMATION
HANSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Wheel Tax	\$ 70,000.00	\$ 70,000.00	\$ 74,846.57	\$ 4,846.57
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	205,262.70	205,262.70
State Grants	110,000.00	110,000.00	125,073.79	15,073.79
State Shared Revenue:				
Motor Vehicle Licenses	750,000.00	750,000.00	735,563.60	(14,436.40)
Prorate License Fees	25,000.00	25,000.00	28,576.42	3,576.42
Motor Fuel Tax	2,900.00	2,900.00	2,927.51	27.51
Charges for Goods and Services:				
Public Works:				
Road Maintenance Contract Charges	18,000.00	18,000.00	22,112.84	4,112.84
Miscellaneous Revenue:				
Investment Earnings	400.00	400.00	806.20	406.20
Total Revenues	976,300.00	976,300.00	1,195,169.63	218,869.63
Expenditures:				
Public Works:				
Highways and Bridges:				
Highways, Roads and Bridges	1,416,563.00	1,578,725.22	1,573,337.87	5,387.35
Debt Service	79,931.00	79,931.00	79,929.74	1.26
Total Expenditures	1,496,494.00	1,658,656.22	1,653,267.61	5,388.61
Excess of Revenues Over (Under) Expenditures	(520,194.00)	(682,356.22)	(458,097.98)	224,258.24
Other Financing Sources (Uses):				
Transfers In	520,194.00	520,194.00	520,000.00	(194.00)
Sale of County Property	0.00	0.00	11,850.00	11,850.00
Total Other Financing Sources (Uses)	520,194.00	520,194.00	531,850.00	11,656.00
Net Change in Fund Balance	0.00	(162,162.22)	73,752.02	235,914.24
Fund Balance - Beginning	372,558.27	372,558.27	372,558.27	0.00
FUND BALANCE - ENDING	\$ 372,558.27	\$ 210,396.05	\$ 446,310.29	\$ 235,914.24

HANSON COUNTY
NOTES TO THE SUPPLEMENTARY INFORMATION
Schedules of Budgetary Comparisons for the General Fund
and for each major Special Revenue Fund with a legally required budget

Note 1. Budgets and Budgetary Accounting:

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Between the fifteenth and thirtieth days of July in each year the Board of County Commissioners prepares and files with the County Auditor a provisional budget for the following year, containing a detailed estimate of cash balances, revenues, and expenditures.
2. Prior to the first Tuesday in September in each year a notice of budget hearing is published once each week for two successive weeks, and the text of the provisional budget is published with the first publication.
3. The Board of County Commissioners holds a meeting for the purpose of considering the provisional budget on or prior to the first Tuesday in September in each year. Such hearings must be concluded by October first. Changes made to the provisional budget are entered at length in the minutes of the Board of County Commissioners.
4. Before October first of each year the Board of County Commissioners adopts an annual budget for the ensuing year. The adopted budget is filed in the office of the County Auditor.
5. After adoption by the Board of County Commissioners, the operating budget is legally binding and actual expenditures for each purpose cannot exceed the amounts budgeted, except as indicated in number 7.
6. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total county budget.
7. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
8. Unexpended appropriations lapse at year end unless encumbered by resolution of the Board of County Commissioners.
9. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.

SUPPLEMENTARY INFORMATION
HANSON COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
South Dakota Retirement System

*Last 10 Years

	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability/asset	0.0383260%	0.0399936%	0.0401205%	0.0395136%	0.0375948%	0.0376958%	0.0379020%	0.0379551%
County's proportionate share of net pension liability (asset)	\$ (293,512)	\$ (1,737)	\$ (4,252)	\$ (922)	\$ (3,412)	\$ 127,333	\$ (160,753)	\$ (273,451)
County's covered payroll	\$ 823,603	\$ 838,937	\$ 813,430	\$ 783,843	\$ 733,790	\$ 693,184	\$ 662,475	\$ 637,189
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	35.64%	0.21%	0.52%	0.12%	0.46%	18.37%	24.27%	42.92%
44 Plan fiduciary net position as a percentage of the total pension liability (asset)	105.52%	100.04%	100.09%	100.02%	100.10%	96.89%	104.10%	107.30%

* The amounts presented for each year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the County will present information for those years for which information is available.

HANSON COUNTY
NOTES TO THE SUPPLEMENTARY INFORMATION
Schedule of the Proportionate Share of the Net Pension Liability (Asset)

Changes from Prior Valuation

The June 30, 2021 Actuarial Valuation reflects no changes in actuarial methods from the June 30, 2020 Actuarial Valuation. One change in actuarial assumptions and one plan provision change are reflected and described below.

The details of the changes since the last valuation are as follows:

Benefit Provision Changes

Legislation enacted in 2021 reduced the minimum SDRS COLA from 0.5% to 0%. This change will impact the SDRS COLA only when inflation is very low or when a restricted maximum COLA of 0.5% is not affordable. The change had no impact on the current assets or liabilities of SDRS.

Actuarial Assumption Changes

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% (0.5% prior to 2021) and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%. That condition existed as of June 30, 2020 and the July 2021 SDRS COLA was limited to a restricted maximum of 1.41%. As of June 30, 2021, the FVFR assuming the COLA is equal to the baseline COLA assumption is greater than 100%. The July 2022 SDRS COLA will equal inflation, between 0% and 3.5%. For the June 30, 2020 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.41%. For this June 30, 2021 Actuarial Valuation, future COLAs are assumed to equal the baseline COLA assumption of 2.25%.

The change in the COLA assumption increased the Actuarial Accrued Liability by \$1,135 million, or 8.9% of the Actuarial Accrued Liability based on the 1.41% restricted maximum COLA.

Actuarial assumptions are reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2022. Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2022 Actuarial Valuation.

Actuarial Method Changes

No changes in actuarial methods were made since the prior valuation.

**SUPPLEMENTARY INFORMATION
HANSON COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Two Years Ended December 31, 2021**

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2020</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2021</u>
Governmental Long-Term Debt:				
Bonds Payable - Series 2015	\$ 1,235,000.00	\$	\$ 470,000.00	\$ 765,000.00
Financing Capital Leases	<u>277,652.04</u>	<u>51,000.00</u>	<u>206,520.35</u>	<u>122,131.69</u>
Total	<u><u>\$ 1,512,652.04</u></u>	<u><u>\$ 51,000.00</u></u>	<u><u>\$ 676,520.35</u></u>	<u><u>\$ 887,131.69</u></u>

Note 1 - The January 1, 2020 balance of Financing (Capital Acquisition) Leases was adjusted from \$285,612.09 to \$277,652.04 due to a lease being retired in 2019 and not being properly reported in the prior year.

Note 2 - Long-Term Debt:

Debt payable at December 31, 2021 is comprised of the following:

General Obligation Bonds:

General Obligation Bond, Series 2015, Interest rates range from 0.40% to 3.00%, adjusted annually. Final maturity date of December 2024. Retired by the Courthouse Debt Service Fund.	\$ 765,000.00
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Financing (Capital Acquisition) Leases:

Capital Lease - 2020 Dodge Durango, 5.66% Interest Rate, Final Maturity of August 2023. Retired by the General Fund.	\$ 20,059.36
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Capital Lease - 2019 John Deere Motor Grader, 4.75% Interest Rate, Final Maturity of August 2023. Retired by the Road and Bridge Fund.	\$ 76,228.96
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Capital Lease - 2005 John Deere Excavator, 4.90% Interest Rate, Final Maturity of December 2022. Retired by the Road and Bridge Fund.	\$ 25,843.37
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NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Beulah Public School District

Beulah, North Dakota

Audit Report for the Year Ended June 30, 2021

Client Code: PS29310



Photo credit: North Dakota Tourism



Office of the
State Auditor

BEULAH PUBLIC SCHOOL DISTRICT

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BEULAH PUBLIC SCHOOL DISTRICT

School Officials and Audit Personnel

June 30, 2021

SCHOOL OFFICIALS

Doug Moore
Blake Seibel
Auston Biles
Dwight Hatzenbuehler
Kory McGraw
Dave Ripplinger
Dan Ziman

Chair
Vice-Chair
Director
Director
Director
Director
Director

Travis Jordan
Krista Richau

Superintendent
Business Manager

AUDIT PERSONNEL

Heath Erickson, CPA
Izabelle Knoll

Audit Manager
Audit In-Charge

STATE AUDITOR
Joshua C. Gallion



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701-328-2241

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701-328-2345

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STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. Boulevard Ave, Dept. 117
Bismarck, North Dakota, 58505

ndsao@nd.gov

INDEPENDENT AUDITOR'S REPORT

School Board of Directors
Beulah Public School District
Beulah, North Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Beulah Public School District, Beulah, North Dakota, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Beulah Public School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1 to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the Beulah Public School District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1 to the financial statements.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. Beulah Public School District prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beulah Public School District's basic financial statements. *The budgetary comparison schedule* is presented for purposes of additional analysis and is not a required part of the financial statements. The *schedule of expenditures of federal awards* and *notes to the schedule of federal awards*, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the financial statements.

The *budgetary comparison schedule*, *schedule of expenditures of federal awards*, and *notes to the schedule of federal awards* is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *budgetary comparison schedule*, *schedule of expenditures of federal awards*, and *notes to the schedule of federal awards* is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the modified cash basis of accounting described in Note 1 to the financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2022 on our consideration of the Beulah Public School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beulah Public School District's internal control over financial reporting and compliance.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
January 24, 2022

BEULAH PUBLIC SCHOOL DISTRICT
Statement of Net Position – Modified Cash Basis
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 6,738,664
Capital Assets	
Nondepreciable	7,508,187
Depreciable, Net	<u>4,641,867</u>
Total Assets	<u>\$ 18,888,718</u>
LIABILITIES	
Long Term Liabilities	
Due Within One Year	
Long-Term Debt	\$ 463,000
Due Outside One Year	
Long-Term Debt	<u>9,108,828</u>
Total Liabilities	<u>\$ 9,571,828</u>
NET POSITION	
Net Investment in Capital Assets	\$ 2,578,226
Restricted	
Capital Projects	4,041,192
Debt Service	340,400
Special Purposes	422,683
Unrestricted	<u>1,934,389</u>
Total Net Position	<u><u>\$ 9,316,890</u></u>

The notes to the financial statements are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Statement of Activities – Modified Cash Basis

For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				Governmental Activities
Regular Instruction	\$ 4,437,144	\$ -	\$ -	\$ (4,437,144)
Special Education	211,689	-	-	(211,689)
Vocational Education	560,908	-	70,410	(490,498)
Federal Programs	680,940	-	645,961	(34,979)
District Wide Services	524,940	-	-	(524,940)
Administration	812,118	-	-	(812,118)
School Food Services	454,493	65,461	425,660	36,628
Operations and Maintenance	1,264,609	-	-	(1,264,609)
Transportation	534,813	-	146,666	(388,147)
Co-curricular Activities	676,009	-	245,427	(430,582)
Bond Issuance Costs	59,098	-	-	(59,098)
Interest and Fees on Long-Term Debt	58,691	-	-	(58,691)
Total Governmental Activities	<u>\$ 10,275,452</u>	<u>\$ 65,461</u>	<u>\$ 1,534,124</u>	<u>\$ (8,675,867)</u>
General Revenues				
Property Taxes				\$ 3,063,334
Unrestricted State Grants				5,572,819
Unrestricted Interest Earnings				39,410
Miscellaneous Revenue				86,392
Unrealized Gain on Investments				<u>(31,369)</u>
Total General Revenues				<u>\$ 8,730,586</u>
Changes in Net Position				<u>\$ 54,719</u>
Net Position - July 1				<u>\$ 9,010,714</u>
Prior Period Adjustment				<u>\$ 251,457</u>
Net Position - July 1, as restated				<u>\$ 9,262,171</u>
Net Position - June 30				<u><u>\$ 9,316,890</u></u>

The notes to the financial statements are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Balance Sheet – Governmental Funds – Modified Cash Basis

June 30, 2021

	General Fund	Building Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Investments	\$ 1,934,389	\$ 4,041,192	\$ 422,683	\$ 340,400	\$ 6,738,664
FUND BALANCES					
Fund Balances					
Restricted					
Capital Projects	\$ -	\$ 4,041,192	\$ -	\$ -	\$ 4,041,192
Debt Service	-	-	-	340,400	340,400
Student Activity	-	-	261,653	-	261,653
Assigned					
Food Service	-	-	161,030	-	161,030
Unassigned	1,934,389	-	-	-	1,934,389
Total Fund Balances	\$ 1,934,389	\$ 4,041,192	\$ 422,683	\$ 340,400	\$ 6,738,664

The notes to the financial statements are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position – Modified Cash Basis
June 30, 2021

Total Fund Balances for Governmental Funds	\$ 6,738,664
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and are not reported in the governmental funds.	12,150,054
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Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities-both current and long-term are reported in the statement of net position.

Long Term Debt	(9,215,000)	
Bond Premium	<u>(356,828)</u>	<u>(9,571,828)</u>

Total Net Position of Governmental Activities	\$ <u>9,316,890</u>
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The notes to the financial statements are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – Modified Cash Basis
For the Year Ended June 30, 2021

	General Fund	Building Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources	\$ 2,169,635	\$ 1,000,388	\$ 345,180	\$ -	\$ 3,515,203
State Sources	5,719,485	-	947	-	5,720,432
Federal Sources	642,366	-	428,308	-	1,070,674
Other Sources	50,059	5,173	-	-	55,232
Total Revenues	\$ 8,581,545	\$ 1,005,561	\$ 774,435	\$ -	\$ 10,361,541
EXPENDITURES					
Current					
Regular Instruction	\$ 4,441,198	\$ -	\$ -	\$ -	\$ 4,441,198
Special Education	211,689	-	-	-	211,689
Vocational Education	560,908	-	-	-	560,908
Federal Programs	680,940	-	-	-	680,940
District Wide Services	524,940	-	-	-	524,940
Administration	812,118	-	-	-	812,118
School Food Services	-	-	452,729	-	452,729
Operations and Maintenance of Plant	888,569	164,374	-	-	1,052,943
Transportation	515,358	-	-	-	515,358
Co-curricular Activities	369,277	-	271,557	-	640,834
Capital Outlay	-	6,818,794	-	-	6,818,794
Debt Service					
Principal	-	-	-	125,000	125,000
Interest	-	15,073	-	46,298	61,371
Fees	-	-	-	495	495
Total Expenditures	\$ 9,004,997	\$ 6,998,241	\$ 724,286	\$ 171,793	\$ 16,899,317
Excess (Deficiency) of Revenues Over Expenditures	\$ (423,452)	\$ (5,992,680)	\$ 50,149	\$ (171,793)	\$ (6,537,776)
OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS					
Transfers In	\$ -	\$ -	\$ -	\$ 171,793	\$ 171,793
Bond Proceeds	-	6,900,000	-	-	6,900,000
Bond Premium	-	296,497	-	-	296,497
Bond Issuance Costs	-	(59,098)	-	-	(59,098)
Change in Investment Market Value	(31,369)	-	-	-	(31,369)
Loan Issuance	-	2,264,503	-	-	2,264,503
Loan Refunding	-	(2,264,503)	-	-	(2,264,503)
Transfers Out	-	(171,793)	-	-	(171,793)
Total Other Financing Sources and Uses	\$ (31,369)	\$ 6,965,606	\$ -	\$ 171,793	\$ 7,106,030
Net Change in Fund Balances	\$ (454,821)	\$ 972,926	\$ 50,149	\$ -	\$ 568,254
Fund Balances - July 1	\$ 2,420,932	\$ 3,068,266	\$ 89,355	\$ 340,400	\$ 5,918,953
Prior Period Adjustment	\$ (31,722)	\$ -	\$ 283,179	\$ -	\$ 251,457
Fund Balances - July 1 Restated	\$ 2,389,210	\$ 3,068,266	\$ 372,534	\$ 340,400	\$ 6,170,410
Fund Balances - June 30	\$ 1,934,389	\$ 4,041,192	\$ 422,683	\$ 340,400	\$ 6,738,664

The notes to the financial statements are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities – Modified Cash Basis
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 568,254
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Current Year Capital Outlay	\$ 6,919,703	
Current Year Depreciation Expense	<u>(364,915)</u>	6,554,788

Repayment of long-term debt is an expenditure in the governmental funds, but reduces long-term debt in the statement of net position. The issuance of long-term debt is reported as other financing sources in the governmental funds, but increases liabilities on the statement of net position

Issuance of Bonds Payable	\$ (6,900,000)	
Premium on Sale of Bonds	(296,498)	
Issuance of Loan Payable	(2,264,503)	
Refund Loan Payment	2,264,503	
Repayment of Long-Term Debt	<u>125,000</u>	(7,071,498)

Bond premium amortization is a reduction and to interest expense, respectively, as they are amortized over the life of the outstanding bonds using the straight-line method.

<u>3,175</u>

Change in Net Position of Governmental Activities	<u>\$ 54,719</u>
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The notes to the financial statements are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Beulah Public School District ("School District") have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Reporting Entity

The accompanying financial statements present the activities of the School District. The School District has considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationships with the School District such that exclusion would cause the School District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. This criteria includes appointing a voting majority of an organization's governing body and (1) the ability of the School District to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the School District.

Based on these criteria, there are no component units to be included within the School District as a reporting entity.

Basis of Presentation, Basis of Accounting

Government-wide statements: The statement of net position and the statement of activities display information about the School District. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, interest, and non-restricted grants and contributions, are presented as general revenues.

Fund Financial Statements. The fund financial statements provide information about the School District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The School District reports the following major governmental funds:

General Fund. This is the School District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Building Fund. This fund accounts for the acquisition and construction of the School District's capital facilities.

Debt Service Fund. This fund is used to account for financial resources to be used for payment of long-term debt principal, interest, and related costs of the general obligation school building bonds.

Special Revenue Fund. This fund accounts for the activity and financial resources that support the School District's student activities as well as the hot lunch and breakfast programs.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified cash basis of accounting. Only current financial assets are generally included on their balance sheet. The Statements of Revenues, Expenditures, and Changes in Fund Balance reports on the sources and uses of current financial resources.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources, as they are needed.

Basis of Accounting

Government-wide financial statements are prepared on the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. The modified cash basis of accounting is modified for recording investments at current fair value, rather than cost. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The School District's governmental funds use the current financial resources measurement focus and the modified cash basis of accounting. Revenues are recognized when received in cash and expenditures are recorded at the time of disbursement.

If the School District utilized the basis of accounting recognized as generally accepted, the government-wide statements would be prepared on the accrual basis of accounting and the governmental fund financial statements would be prepared on the modified accrual basis of accounting.

Cash and Investments

Cash includes amounts in demand deposits, money market accounts, and highly liquid short-term investments with original maturities of three months or less.

Investments are recorded at fair value. All investment income, including changes in the fair value, is recognized in the statement of revenues, expenditures, and changes in fund balance – modified cash basis.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets is not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Years
Buildings & Building Improvements	10 - 50
Vehicles	8
Equipment	5 - 15
Land	Indefinite

Early Retirement

The School District offers an early retirement payment plan option to teachers if they choose to retire early. The benefit is available to employees who have completed 20 years of service to the School District, with at least 10 being consecutive, and the employee has attained eligibility standards of the North Dakota Teachers' Fund for Retirement (TFFR) for a normal (unreduced) service retirement. The benefit is 80% of the teacher's current curricular lane placement on the salary schedule during the first year of edibility under TFFR, and 60% of the teacher's current curricular lane placement on the salary schedule for the five subsequent years of TFFR eligibility.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

In the fund financial statements, the face amount of the debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs are reported as debt service expenditures.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Teachers' Fund for Retirement (TFFR), and of the North Dakota Public Employee's System (NDPERS), and additions to/deductions from TFFR's/NDPERS' fiduciary net position have been determined on the same basis as they are reported by TFFR/NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability is not reported under the modified cash basis of accounting, but the information is disclosed in the pension note disclosure. Note 11, is shown as additional information to the users of the financial statements.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS), and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net OPEB liability is not reported under the modified cash basis of accounting, but the information is disclosed in the OPEB note disclosure. Note 12, is shown as additional information to the users of the financial statements.

Fund Balances

Restricted Fund Balances. Restricted fund balance is shown by primary function on the balance sheet. Restricted fund balances are restricted by tax levies (enabling legislation) and by outside 3rd parties (State & Federal governments for various grants & reimbursements).

Assigned Fund Balances. Assigned fund balance consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the School District's intended use and are established by the School Board and management.

Unassigned Fund Balances. Unassigned fund balance is reported in the general fund and for negative fund balances at year-end.

It is the policy of the School District to spend restricted resources first, followed by unrestricted resources. It is also the policy of the School District to spend unrestricted resources in the following order: committed, assigned, unassigned.

Net Position

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

Net investment in capital assets is reported for capital assets less accumulated depreciation, as well as net of any related debt to purchase or finance the capital assets. These assets are not available for future spending.

Restrictions of net position in the statement of net position are due to restricted tax levies, bond covenants and restricted Federal & State grants/reimbursements.

Unrestricted net position is primarily unrestricted amounts related to the general fund and negative fund balances.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

Interfund Transactions

In the governmental fund statements, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except reimbursements, are reported as transfers.

In the government-wide financial statements, interfund transactions have been eliminated.

NOTE 2 PRIOR PERIOD ADJUSTMENTS**Prior Period Errors**

Adjustments were required to accurately reflect the opening cash balances in the special revenue fund as well as in the government wide financial statements due to the implementation of GASB 84. Additionally, adjustments were required to reflect errors in the general fund cash balance. The adjustments increased the opening special revenue fund balance, decreased the general fund balance, and increased the government wide net position.

Adjustments to beginning net position/fund balances are as follows:

	General Fund	Special Revenue Fund	Governmental Activities
Beginning Fund Balance, as previously reported	\$ 2,420,932	\$ 89,355	\$ 9,010,714
Adjustments to restate the July 1, 2020 Fund Balance/Net Position			
Cash Adjustment	(31,722)	283,179	251,457
Fund Balance/Net Position July 1, as restated	\$ 2,389,210	\$ 372,534	\$ 9,262,171

NOTE 3 PROPERTY TAXES

Property taxes are levied as of January 1. The property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half of the real estate taxes and all the special assessments; the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A 5% discount is allowed if all taxes are paid by February 15. After the due dates, the bill becomes delinquent and penalties are assessed.

NOTE 4 TRANSFERS

Transfers are used to move unrestricted general revenue to finance programs that accounts for in other funds in accordance with budget authority and to subsidize other programs.

NOTE 5 RISK MANAGEMENT

The School District is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986 state agencies and political subdivisions of the state of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDRF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. The School District pays an annual premium to NDRF for its general liability, automobile insurance coverage and inland marine. The coverage by NDRF is limited to losses of three million dollars per occurrence for general liability and automobile, and \$47,000 for public assets/personal property.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

The School District also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The School District pays an annual premium to the Fire and Tornado Fund to cover property damage to buildings and personal property. Replacement cost coverage is provided by estimating replacement cost in consultation with the Fire and Tornado Fund. The Fire and Tornado Fund is reinsured by a third-party insurance carrier for losses in excess of two million dollars per occurrence during a 12-month period. The State Bonding Fund currently provides political subdivision with blanket fidelity bond coverage in the amount of two million dollars for its employees. The State Bonding Fund does not currently charge any premium for this coverage.

The School District has worker's compensation with the Workforce, Safety and Insurance and purchases commercial insurance for employee health and accident insurance.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 6 NONMONETARY TRANSACTIONS

The School District receives food commodities from the federal government to subsidize its hot lunch program. The market value of commodities received for the year ended June 30, 2021 was \$31,478.

NOTE 7 DEPOSITS AND INVESTMENTS

Custodial Credit Risk

Credit risk is the risk associated with the failure of a depository institution, such that in the event of a depository financial institution's failure, the School District would not be able to recover the deposits or collateralized securities that in the possession of the outside parties. The School District does not have a formal policy regarding deposits that limits the amount they may invest in any one issuer.

In accordance with North Dakota statutes, deposits must either be deposited with the Bank of North Dakota or in other financial institution situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the state of North Dakota, its boards, agencies or instrumentalities or by any county, city, township, school district, park district, or other political subdivision of the state of North Dakota. Whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by any other state of the United States or such other securities approved by the banking board.

At year ended June 30, 2021, the School District's carrying amount of deposits was \$5,319,606 and the bank balances totaled \$5,546,406. Of the bank balances, \$503,251 was covered by Federal Depository Insurance, while the remaining balances were collateralized with securities held by the pledging financial institution's agent in the government's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt securities will adversely affect the fair value of an investment. The price of a debt security typically moves in the opposite direction of the change in interest rates. The School District does not have a formal deposit policy that limits maturities as a means of managing exposure to potential fair value losses arising from increasing interest rates.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

The School District may invest idle funds as authorized in North Dakota Statutes, as follows:

- (a) Bonds, treasury bills and notes, or other securities that are a direct obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of congress.
- (b) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are the type listed above.
- (c) Certificates of Deposit fully insured by the federal deposit insurance corporation.
- (d) Obligations of the state.
- (e) Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in 270 days or less.

At June 30, 2021, the School District held investments in the amount of \$1,415,807, which consists of government backed securities, and are not considered deposits. The market value of the investments and their maturing dates can be seen below:

Investment Type	Total Fair Value	Less Than 1 Year	1-6 Years	6-10 Years *	More Than 10 Years **
Government Bonds	\$ 1,415,807	\$ -	\$ -	\$ 345,007	\$ 1,070,800

*\$345,007 mature March 2031 but are callable March 2022.

**\$303,106 mature June 2032 but are callable June 2021, \$450,000 mature May 2033 but are callable May 2021, and \$317,694 mature October 2035 but are callable October 2021.

NOTE 8 FAIR VALUE OF FINANCIAL INSTRUMENTS

In accordance with GASB Statement No. 72, assets, deferred outflows of resources, liabilities and deferred inflows of resources are grouped at fair value in three levels, based on the markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are:

Level 1: Valuation is based upon quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2: Valuation is based upon quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.

Level 3: Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include use of option pricing models, discounted cash flow models and similar techniques.

The following table below presents the balances of assets measured at fair value on a recurring basis at June 30, 2021:

Asset	Quoted Prices in Active Markets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
Government Bonds	\$ -	\$ 1,415,807	\$ -	\$ 1,415,807

NOTE 9 CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Balance July 1	Increases	Decreases	Balance June 30
<i>Capital assets not being depreciated</i>				
Land	\$ -	\$ 16,341	\$ -	\$ 16,341
Construction in Progress	673,053	6,818,794	-	7,491,847
Total Capital Assets, Not Being Depreciated	\$ 673,053	\$ 6,835,135	\$ -	\$ 7,508,188
<i>Capital assets being depreciated</i>				
Buildings	\$ 13,638,459	\$ -	\$ -	\$ 13,638,459
Building Improvements	657,568	-	-	657,568
Equipment and Furniture	993,115	22,568	-	1,015,683
Vehicles	1,091,369	62,000	-	1,153,369
Total Capital Assets, Being Depreciated	\$ 16,380,511	\$ 84,568	\$ -	\$ 16,465,079
<i>Less Accumulated Depreciation for</i>				
Buildings	\$ 9,948,130	\$ 206,434	\$ -	\$ 10,154,564
Building Improvements	75,088	22,984	-	98,072
Equipment and Furniture	545,901	56,493	-	602,394
Vehicles	889,177	79,006	-	968,183
Total Accumulated Depreciation	\$ 11,458,296	\$ 364,917	\$ -	\$ 11,823,213
Total Capital Assets Being Depreciated, Net	\$ 4,922,215	\$ (280,349)	\$ -	\$ 4,641,866
Governmental Activities Capital Assets, Net	\$ 5,595,268	\$ 6,554,786	\$ -	\$ 12,150,054

Depreciation expense was charged to functions/programs of the School District as follows:

Transportation	\$ 81,455
Regular Instruction	6,221
Operations and Maintenance	240,300
Co-Curricular	35,175
Food Service	1,766
Total Depreciation Expense	\$ 364,917

NOTE 10 CONSTRUCTION COMMITMENTS

The School District had an open construction commitment as of June 30, 2021 as follows:

Project	Contract Amount	Change Orders	Total Contract	Total Completed	Retainages	Remaining Balance
New School Construction - Construction & Engineering	\$ 9,695,143	\$ 129,303	\$ 9,824,446	\$7,176,005	\$ 237,999	\$2,648,441
Total	\$ 9,695,143	\$ 129,303	\$ 9,824,446	\$7,176,005	\$ 237,999	\$2,648,441

NOTE 11 LONG-TERM LIABILITIES

Primary Government

During the year ended June 30, 2021, the following changes occurred in governmental activities long-term liabilities:

	Balance July 1	Increases	Decreases	Balance June 30	Due Within One Year
General Obligation Bonds	\$ 2,440,000	\$ 6,900,000	\$ 125,000	\$ 9,215,000	\$ 445,000
Bond Premium	63,506	296,497	3,175	356,828	18,000
Loans Payable	-	2,264,503	2,264,503	-	-
Total Governmental Activities	\$ 2,503,506	\$ 9,461,000	\$ 2,392,678	\$ 9,571,828	\$ 463,000

Debt service requirements on long-term debt is as follows:

Governmental Activities			
Year Ending June 30	G.O. Bonds Payable		Bond Premium
	Principal	Interest	
2022	\$ 445,000	\$ 186,969	\$ 18,000
2023	365,000	192,451	18,000
2024	380,000	178,576	18,000
2025	390,000	164,226	18,000
2026	405,000	149,401	18,000
2027 - 2031	2,245,000	533,808	90,001
2032 - 2036	2,465,000	332,254	90,001
2037 - 2041	2,520,000	114,678	86,826
Totals	\$ 9,215,000	\$ 1,852,363	\$ 356,828

NOTE 12 PENSION PLANS

General Information about the TFFR Pension Plan

North Dakota Teachers' Fund for Retirement TFFR

The following brief description of TFFR is provided for general information purposes only. Participants should refer to NDCC Chapter 15-39.1 for more complete information.

TFFR is a cost-sharing multiple-employer defined benefit pension plan covering all North Dakota public teachers and certain other teachers who meet various membership requirements. TFFR provides for pension, death and disability benefits. The cost to administer the TFFR plan is financed by investment income and contributions.

Responsibility for administration of the TFFR benefits program is assigned to a seven-member Board of Trustees (Board). The Board consists of the State Treasurer, the Superintendent of Public Instruction, and five members appointed by the Governor. The appointed members serve five-year terms which end on June 30 of alternate years. The appointed Board members must include two active teachers, one active school administrator, and two retired members. The TFFR Board submits any necessary or desirable changes in statutes relating to the administration of the fund, including benefit terms, to the Legislative Assembly for consideration. The Legislative Assembly has final authority for changes to benefit terms and contribution rates.

Pension Benefits

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

Tier 1 Grandfathered

A Tier 1 grandfathered member is entitled to receive unreduced benefits when three or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or the sum of age and years of service credit equals or exceeds 85. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 6% per year for every year the member's retirement age is less than 65 years or the date as of which age plus service equal 85. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the three highest annual salaries earned divided by 36 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

Tier 1 Non-grandfathered

A Tier 1 non-grandfathered member is entitled to receive unreduced benefits when three or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or has reached age 60 and the sum of age and years of service credit equals or exceeds 90. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 8% per year from the earlier of age 60/Rule of 90 or age 65. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the three highest annual salaries earned divided by 36 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

Tier 2

A Tier 2 member is entitled to receive unreduced benefits when five or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or has reached age 60 and the sum of age and years of service credit equals or exceeds 90. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 8% per year from the earlier of age 60/Rule of 90 or age 65. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the five highest annual salaries earned divided by 60 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

Death and Disability Benefits

Death benefits may be paid to a member's designated beneficiary. If a member's death occurs before retirement, the benefit options available are determined by the member's vesting status prior to death. If a member's death occurs after retirement, the death benefit received by the beneficiary (if any) is based on the retirement plan the member selected at retirement.

An active member is eligible to receive disability benefits when: (a) a total disability lasting 12 months or more does not allow the continuation of teaching, (b) the member has accumulated five years of credited service in North Dakota, and (c) the Board of Trustees of TFFR has determined eligibility based upon medical evidence. The amount of the disability benefit is computed by the retirement formula in NDCC Section 15-39.1-10 without consideration of age and uses the member's actual years of credited service. There is no actuarial reduction for reason of disability retirement.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

Member and Employer Contributions

Member and employer contributions paid to TFFR are set by NDCC Section 15-39.1-09. Every eligible teacher in the State of North Dakota is required to be a member of TFFR and is assessed at a rate of 11.75% of salary as defined by NDCC Section 15-39.1-04. Every governmental body employing a teacher must also pay into TFFR a sum equal to 12.75% of the teacher's salary. Member and employer contributions will be reduced to 7.75% each when the fund reaches 100% funded ratio on an actuarial basis.

A vested member who terminates covered employment may elect a refund of contributions paid plus 6% interest or defer payment until eligible for pension benefits. A non-vested member who terminates covered employment must claim a refund of contributions paid before age 70½. Refunded members forfeit all service credits under TFFR. These service credits may be repurchased upon return to covered employment under certain circumstances, as defined by the NDCC.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

If reporting on the full accrual basis of accounting, at June 30, 2021 the School District would report a liability of \$7,881,015 for its proportionate share of net pension liability. The net pension liability was measured as of July 1, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The district's proportion of the net pension liability was based on the district's share of covered payroll in the pension plan relative to the covered payroll of all participating TFFR employers. At July 1, 2021, the district's proportion was .514930%, an increase of .008158%.

There were no deferred inflows or outflows of resources reported on the School District's financial statements as they are reporting on the modified cash basis of accounting.

Actuarial Assumptions

The total pension liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary Increases	3.80% to 14.80%, varying by service, including inflation and productivity
Investment Rate of Return	7.25%, net of investment expenses, including inflation
Cost-of-Living Adjustments	None

For active and inactive members, mortality rates were based on the PubT-2010 Employee table, projected with generational improvement using Scale MP-2019. For healthy retirees, mortality rates were based on 104% of the PubT-2010 Retiree table for retirees and to 95% of the PubT-2010 Contingent Survivor table for beneficiaries, both projected with generational improvement using Scale MP-2019. For disability retirees, mortality rates were based on the PubNS-2010 Non-Safety Disabled Mortality table projected with generational improvement using Scale MP-2019. The actuarial assumptions used were based on the results of an actuarial experience study dated March 19, 2020. They are the same as the assumptions used in the July 1, 2020, funding actuarial valuation for TFFR.

As a result of the March 19, 2020 actuarial experience study, the TFFR Board adopted several assumption changes, including the following:

- Investment return assumption lowered from 7.75% to 7.25%;
- Inflation assumption lowered from 2.75% to 2.30%;
- Individual salary increases were lowered;
- Rates of turnover, retirement and disability were changed to better reflect anticipated future experience;
- The post-retirement healthy mortality table was updated to 104% of the PubT-2010 Retiree table for retirees and to 95% of the PubT-2010 Contingent Survivor table for beneficiaries, both projected with generational improvement using Scale MP-2019;
- The disabled mortality was updated to the PubNS-2010 Non-Safety Disabled Mortality table projected with generational improvement using Scale MP-2019; and
- The pre-retirement mortality table was updated to the PubT-2010 Employee table projected with generational improvement using Scale MP-2019.

BEULAH PUBLIC SCHOOL DISTRICT
Notes to the Financial Statements – Continued

The TFFR Board is responsible for establishing investment policy for the fund assets under NDCC 15-39.1-05.2. Benefit payments are projected to occur over a long period of time. This allows TFFR to adopt a long-term investment horizon and asset allocation policy for the management of fund assets. Asset allocation policy is critical because it defines the basic risk and return characteristics of the investment portfolio. Asset allocation targets are established using an asset-liability analysis designed to assist the Board in determining an acceptable volatility target for the fund and an optimal asset allocation policy mix. This asset-liability analysis considers both sides of the plan balance sheet, utilizing both quantitative and qualitative inputs, in order to estimate the potential impact of various asset class mixes on key measures of total plan risk, including the resulting estimated impact of funded status and contribution rates.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equities	58%	6.9%
Global Fixed Income	23%	1.3%
Global Real Assets	18%	5.0%
Cash Equivalents	1%	0.0%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2020, Actuarial Valuation Report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of July 1, 2020. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount rate

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
School District's Proportionate Share of the Net Pension Liability	\$ 10,497,088	\$ 7,881,015	\$ 5,706,924

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TFFR financial report. TFFR's Comprehensive Annual Financial Report (CAFR) is located at <https://www.rio.nd.gov/teachers-fund-retirement-employers>

General Information about the NDPERS Pension Plan

North Dakota Public Employees Retirement System (Main System)

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

Pension Benefits

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Member of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016 the Rule of 85 was replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members hired on or after January 1, 2020 the 2.00% multiplier was replaced with a 1.75% multiplier. The plan permits early retirement at ages 55-64 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

Death and Disability Benefits

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition for disabled is set by the NDPERS in the North Dakota Administrative Code.

Refunds of Member Account Balance

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

BEULAH PUBLIC SCHOOL DISTRICTNotes to the Financial Statements – Continued

Member and Employer Contributions

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 8.26% of covered compensation

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25 and the maximum may not exceed the following:

1 to 12 months of service	Greater of one percent of monthly salary or \$25
13 to 24 months of service	Greater of two percent of monthly salary or \$25
25 to 36 months of service	Greater of three percent of monthly salary or \$25
Longer than 36 months of service	Greater of four percent of monthly salary or \$25

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

If reporting on the full accrual basis of accounting, at June 30, 2021 the School District would report a liability of \$3,163,828 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on the district's share of covered payroll in the main system pension plan relative to the covered payroll of all participating main system employers. At June 30, 2021, the School District's proportion was 0.100566%, which was an increase of .003488% from its proportion measured at June 30, 2020.

There were no deferred inflows or outflows of resources reported on the School District's financial statements as they are reporting on the modified cash basis of accounting.

Actuarial Assumptions

The total pension liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.5% to 17.75% including inflation
Investment rate of return	7.00%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Sex-distinct Pub-2010 table for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long -Term Expected Real Rate of Return
Domestic Equity	30%	6.30%
International Equity	21%	6.85%
Private Equity	7%	9.75%
Domestic Fixed Income	23%	1.25%
International Fixed Income	0%	0.00%
Global Real Assets	19%	5.01%
Cash Equivalents	0%	0.00%

Discount Rate

For PERS, GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the System to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The current employer and employee fixed rate contributions are assumed to be made in each future year. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. In years where assets are not projected to be sufficient to meet benefit payments, which is the case for the PERS plan, the use of a municipal bond rate is required.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.45%; and the resulting Single Discount Rate is 4.64%.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 4.64 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.64 percent) or 1-percentage-point higher (5.64 percent) than the current rate:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
School District's Proportionate Share of the Net Pension Liability	\$ 4,104,829	\$ 3,163,828	\$ 2,393,860

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued NDPERS financial report.

NOTE 13 OPEB PLAN

General Information about the OPEB Plan

North Dakota Public Employees Retirement System

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDAC Chapter 71-06 for more complete information.

NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the PERS, the HPRS, and Judges retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. . Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The Retiree Health Insurance Credit Fund is advance-funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

OPEB Benefits

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "*prefunded credit applied*" on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the PERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan.

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

If reporting on the full accrual basis of accounting, at June 30, 2021, the School District would report a liability of \$80,522 for their proportionate shares of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School District's proportion of the net OPEB liability was based on their share of covered payroll in the OPEB plan

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Financial Statements – Continued

relative to the covered payroll of all participating OPEB employers. At June 30, 2021, the School District's proportion was 0.095723% which was an increase of .005229% from its proportion measured June 30, 2020.

Actuarial assumptions

The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Not applicable
Investment Rate of Return	6.50%, net of investment expenses
Cost-of-Living Adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the MortalityPub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

The long-term expected investment rate of return assumption for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	33%	6.10%
Small Cap Domestic Equities	6%	7.00%
Domestic Fixed Income	40%	1.15%
International Equities	21%	6.45%

Discount rate

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2018, and July 1, 2017, HPRS actuarial valuation reports. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the School District's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the Plans as of June 30, 2021, calculated using the discount rate of 5.50%, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
School District's Proportionate Share of the Net OPEB Liability	\$ 105,606	\$ 80,522	\$ 59,310

BEULAH PUBLIC SCHOOL DISTRICT
 Budgetary Comparison Schedule - General Fund
 June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Local Sources	\$ 2,121,185	\$ 2,121,185	\$ 2,169,635	\$ 48,450
State Sources	6,368,134	6,368,134	5,719,485	(648,649)
Federal Sources	277,215	684,835	642,366	(42,469)
Other Sources	30,000	30,000	50,059	20,059
Total Revenues	\$ 8,796,534	\$ 9,204,154	\$ 8,581,545	\$ (622,609)
EXPENDITURES				
Current				
Regular Instruction	\$ 4,534,994	\$ 4,531,273	\$ 4,441,198	\$ 90,075
Special Education	217,616	217,616	211,689	5,927
Vocational Education	601,010	601,010	560,908	40,102
Federal Programs	276,215	684,411	680,940	3,471
District Wide Services	569,838	569,838	524,940	44,898
Administration	821,975	821,975	812,118	9,857
Operations and Maintenance	932,008	932,008	888,569	43,439
Transportation	588,164	588,164	515,358	72,806
Co-curricular Activities	383,661	383,661	369,277	14,384
Total Expenditures	\$ 8,925,481	\$ 9,329,956	\$ 9,004,997	\$ 324,959
Excess (Deficiency) of Revenues Over Expenditures	\$ (128,947)	\$ (125,802)	\$ (423,452)	\$ (297,650)
OTHER FINANCING SOURCES (USES)				
Change in Investment Market Value	\$ -	\$ -	\$ (31,369)	\$ (31,369)
Net Changes in Fund Balances	\$ (128,947)	\$ (125,802)	\$ (454,821)	\$ (329,019)
Fund Balances - July 1	\$ 2,835,435	\$ 2,835,435	\$ 2,420,932	\$ (414,503)
Prior Period Adjustment	\$ -	\$ -	\$ (31,722)	\$ 31,722
Fund Balances - July 1 Restated	\$ 2,835,435	\$ 2,835,435	\$ 2,389,210	\$ (382,781)
Fund Balances - June 30	\$ 2,706,488	\$ 2,709,633	\$ 1,934,389	\$ (775,244)

The accompanying supplementary information notes are an integral part of this schedule.

BEULAH PUBLIC SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards – Modified Cash Basis
For the Years Ended June 30, 2021

Assistance Listing Number	Program Title	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the North Dakota State Department of Public Instruction			
10.555	National School Lunch Program - Cash	F10555	\$ 1,772
10.555	National School Lunch Program - Commodities	36001	31,478 *
10.553	School Breakfast Program	F10553	156
10.559	Summer Food Service Program For Children	F10559	427,411
	<i>Child Nutrition Cluster</i>		<u>\$ 460,817</u>
10.560	State Administrative Expenses for Child Nutrition	F10560A	<u>\$ 3,595</u>
Total U.S. Department of Agriculture			<u>\$ 464,412</u>
U.S. DEPARTMENT OF TREASURY			
Passed through the North Dakota Department of Public Instruction			
21.019	COVID-19 - Coronavirus Relief Fund	F21019	<u>\$ 403,577</u>
Total U.S. Department of Treasury			<u>\$ 403,577</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through the North Dakota State Department of Public Instruction			
84.010	Title I Grants to Local Education Agencies	F84010	\$ 3,090
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief Fund	F84425D	<u>51,202</u>
Total U.S. Department of Education			<u>\$ 54,292</u>
Total Expenditures of Federal Awards			<u><u>\$ 922,281</u></u>

* - Noncash assistance

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

BEULAH PUBLIC SCHOOL DISTRICT

Notes to the Schedule of Federal Awards

For the Years Ended June 30, 2021

NOTE 1 BASIS OF PRESENTATION / ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School District and is presented on the modified cash basis of accounting. For certain programs shown on the schedule of expenditures of federal awards, federal reimbursements are not based upon specific expenditures, the amounts reported here represent cash received rather than federal expenditures. The information in the schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Guidance. The School District received federal awards both directly and indirectly through pass-through entities. The School District has not provided any deferral financial assistance to subrecipients.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Governmental fund types account for the School District's federal grant activity. The School District's summary of significant accounting policies is presented in Note 1 in the School District's basic financial statements.

NOTE 3 NON-CASH AWARDS

The amount of commodities reported on the schedule is the value of the supplemental food program distributed by the district during the year as priced by the North Dakota Department of Public Instruction.

NOTE 4 INDIRECT COST RATE

The School District does not draw for indirect administrative expenses and has not elected to use the 10% de minimis cost rate.

STATE AUDITOR
Joshua C. Gallion



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

School Board of Directors
Beulah Public School District
Beulah, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the Beulah Public School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Beulah Public School District's basic financial statements, and have issued our report thereon dated January 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Beulah Public School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Beulah Public School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Beulah Public School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying *schedule of audit findings and questioned costs* as item 2021-001 that we consider to be a significant deficiency.

BEULAH PUBLIC SCHOOL DISTRICT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* - Continued

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Beulah Public School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

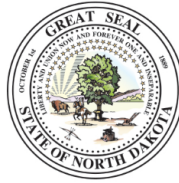
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
January 24, 2022

STATE AUDITOR
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAMS; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

School Board of Directors
Beulah Public School District
Beulah, North Dakota

Report on Compliance for Each Major Federal Program

We have audited the Beulah Public School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Beulah Public School District's major federal programs for the year ended June 30, 2021. The Beulah Public School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of auditor's results, findings, and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Beulah Public School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Beulah Public School District No. 1's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Beulah Public School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2021.

BEULAH PUBLIC SCHOOL DISTRICT

Report on Compliance for Each Major Federal Program; and Report on Internal control over Compliance Required by the Uniform Guidance - Continued

Report on Internal Control Over Compliance

Management of the Beulah Public School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Beulah Public School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Beulah Public School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
January 24, 2022

BEULAH PUBLIC SCHOOL DISTRICT

Summary of Auditor's Results
For the Year Ended June 30, 2021

Financial Statements

Type of Report Issued:	
Governmental Activities	Unmodified
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Internal control over financial reporting

Material weaknesses identified?	<u> </u>	Yes	<u> X </u>	None Noted
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u>	Yes	<u> </u>	None Noted
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u>	None Noted

Federal Awards

Internal Control Over Major Programs

Material weaknesses identified?	<u> </u>	Yes	<u> X </u>	None noted
Reportable conditions identified not considered to be material weaknesses?	<u> </u>	Yes	<u> X </u>	None noted
Type of auditor's report issued on compliance for major programs:		Unmodified		
Any audit findings disclosed that are required to be reported in accordance with CFR §200.516 (Uniform Guidance) requirements?	<u> </u>	Yes	<u> X </u>	None noted

Identification of Major Programs

Assistance Listing Number	Name of Federal Program or Cluster
21.019	COVID-19 - Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

BEULAH PUBLIC SCHOOL DISTRICT
Schedule of Audit Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I - Financial Statement Findings

2021-001 SCHOOL DISTRICT FINANCIAL REPORT – SIGNIFICANT DEFICIENCY

Condition

Beulah Public School District submitted a fiscal year 2021 School District Financial Report to the North Dakota Department of Public Instruction (DPI) that contained revenues, and fund balances that did not agree with its underlying records.

Effect

Beulah Public School District's financial information may not be accurately reported to DPI, which could impact its funding allocation.

Cause

Beulah Public School District has not implemented procedures to ensure amounts included in the School District Annual Financial Report agree to the financial records such as the trial balance and general ledger

Criteria

The North Dakota School District Financial Accounting and Reporting Manual, provided by DPI, states "The School District Financial Report is the primary source of financial information regarding the revenue and expenditures for K-12 education in North Dakota. It is used for many purposes, including data for inter-district tuition, public information, federal reporting, indirect costs and legislative budget and policy making decisions."

Prior Recommendation

No.

Recommendation

We recommend Beulah Public School District update procedures for preparing the School District Financial Report to ensure it is accurate and agrees to underlying records. Further, we recommend Beulah Public School District contact the Department of Public Instruction (DPI) to determine if additional information is required.

Beulah Public School District's Response

See Corrective Action Plan

Section II - Federal Award Findings and Questioned Costs

No Findings Noted.

BEULAH PUBLIC SCHOOL DISTRICT

Management's Corrective Action Plan
For the Year Ended June 30, 2021



Beulah School District #27

204 5th St NW
Beulah, ND 58523
Phone: 701-873-2237

DATE: January 20, 2022
TO: Joshua C. Gallion, ND State Auditor
FROM: Krista Richau, Business Manager
RE: Beulah Public School District – FY2021 Corrective Action Plan

Contact Person Responsible for Corrective Action Plan: Krista Richau, Business Manager

Section I – Financial Statement Findings:

2021-001 SCHOOL DISTRICT FINANCIAL REPORT – SIGNIFICANT DEFICIENCY

Condition:

Beulah Public School District submitted a fiscal year 2021 School District Financial Report to the North Dakota Department of Public Instruction (DPI) that contained revenues, and fund balances that did not agree with its underlying records.

Corrective Action Plan:

Business Manager will use the trial balance to complete the 2021-2022 School District Financial Report to DPI.

Anticipated Completion Date:

Fiscal Year 2021-22. The report is due by September 15, 2022.

BEULAH PUBLIC SCHOOL DISTRICT

Schedule of Prior Year Findings
For the Year Ended June 30, 2021



Beulah School District #27

204 5th St NW
Beulah, ND 58523
Phone: 701-873-2237

Date: January 20, 2022
To: Joshua C. Gallion, ND State Auditor
FROM: Krista Richau, Business Manager
RE: Beulah Public School District – FY2021 Schedule of Prior Year Findings

2020-001 FINANCIAL STATEMENT PREPARATION – MATERIAL WEAKNESS

Condition

Beulah Public School District currently does not prepare the financial statements, including various adjusting entries and accompanying note disclosures, as required by generally accepted accounting principles (GAAP). Thus, management has elected to have the auditors assist in the preparation of the financial statements and note disclosures.

Recommendation

We recommend Beulah Public School District consider the additional risk of having the auditors assist in the preparation of the financial statements including the accompanying note disclosures and consider preparing them in the future.

Current Status

We may attempt to prepare the financial statements and note disclosures in the future if we have the staff to prepare the financial statement.

STATE AUDITOR
Joshua C. Gallion



PHONE
701-328-2241

FAX
701-328-2345

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STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. Boulevard Ave, Dept. 117
Bismarck, North Dakota, 58505

ndsao@nd.gov

GOVERNANCE COMMUNICATION

School Board of Directors
Beulah Public School District
Beulah, North Dakota

We have audited the financial statements of the governmental activities and each major fund of the Beulah Public School District, North Dakota, as of and for the year ended June 30, 2021, which collectively comprise the Beulah Public School District's basic financial statements and have issued our report thereon dated January 24, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards

As stated in our engagement letter dated October 4, 2021, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors or fraud may exist and not be detected by us.

In planning and performing our audit, we considered the Beulah Public School District, North Dakota's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinions on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance, and for reporting on the schedule of expenditures of federal awards required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the Beulah Public School District, North Dakota's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the Beulah Public School District compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the purpose of expressing an opinion on the Beulah Public School District compliance with those requirements over the major federal program. While our audit provides a reasonable basis for our opinion over compliance for the major federal program, it does not provide a legal determination on the Beulah Public School District compliance with those requirements.

Significant Accounting Policies/Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Beulah Public School District are described in Note 1 to the financial statements. Application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements presented by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is useful lives of capital assets.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management. None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 24, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Beulah Public School District, North Dakota and should not be used for any other purpose. We would be happy to meet with you and any member of your staff to discuss any of the items in this letter in more detail if you so desire.

Thank you and the employees of the Beulah Public School District for the courteous and friendly assistance we received during the course of our audit. It is a pleasure for us to be able to serve the Beulah Public School District.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
January 24, 2022



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

**FINANCIAL STATEMENTS – MODIFIED CASH BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY,
OKMULGEE COUNTY, OKLAHOMA**

JUNE 30, 2020

Audited by

**BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLP**

BROKEN ARROW, OK

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
OKMULGEE COUNTY
JUNE 30, 2020

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BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
Jeffrey D. Hewett, CPA
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INDEPENDENT AUDITOR'S REPORT

December 22, 2020

To the Board of Trustees
Okmulgee County Educational Facilities Authority
Okmulgee County, Oklahoma

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the business-type activities of Okmulgee County Educational Facilities Authority, Okmulgee, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective modified cash basis financial position of the business-type activities of the Okmulgee County Educational Facilities Authority, Okmulgee, Oklahoma, as of June 30, 2020, and the respective changes in modified cash basis financial position and cash flows thereof for the year ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2020, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

Broken Arrow, OK



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS - MODIFIED CASH BASIS - PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

December 22, 2020

To the Board of Trustees
Okmulgee County Educational Facilities Authority
Okmulgee County, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the modified cash basis financial statements of the business-type activities of the Okmulgee County Educational Facilities Authority, Okmulgee County, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 22, 2020. Our report on the financial statements disclosed, that, as described in Note 1 to the financial statements, the Authority prepares its financial statements on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

Broken Arrow, OK

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF AUDIT FINDINGS
JUNE 30, 2020

No Prior Year Audit Findings

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
JUNE 30, 2020

NONE

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2020

ASSETS

Current Assets	
Cash and cash equivalents	\$ 26,893
<i>Total Assets</i>	<u>\$ 26,893</u>

LIABILITIES

Current Liabilities	
Due to trustee	\$ 238
<i>Total Liabilities</i>	<u>238</u>

NET POSITION

Unrestricted	<u>26,655</u>
<i>Total Net Position</i>	<u>\$ 26,893</u>

The accompanying notes to the financial statements are an integral part of this statement

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
MODIFIED CASH BASIS
FOR YEAR ENDED JUNE 30, 2020

Operating Revenues	
Administrative fees	\$ 2,996
Total Revenue	<u>2,996</u>
Operating Expenses	
Audit	<u>3,400</u>
Total Expenditures	<u>3,400</u>
<i>Operating Income/Loss</i>	(404)
Non-Operating Revenues (Expenses)	
Total Non-Operating Revenues (Expenses)	<u>0</u>
<i>Change in net assets</i>	(404)
<i>Net Assets, beginning of fiscal year</i>	<u>27,059</u>
<i>Net Assets, end of fiscal year</i>	<u><u>\$ 26,655</u></u>

The accompanying notes to the financial statements are an integral part of this statement

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
STATEMENT OF CASH FLOWS
MODIFIED CASH BASIS
FOR YEAR ENDED JUNE 30, 2020

Cash flows from operating activities

Receipts from bond customers	\$ 2,660
Payments to vendors	(3,400)
Net cash provided (used) by operating activities	<u>(740)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	(740)
<i>Cash and cash equivalents, beginning of year</i>	27,633
<i>Cash and cash equivalents, end of year</i>	<u><u>\$ 26,893</u></u>

Reconciliation of operating income (loss) to net cash provided (used) by operating activities

Operating income (loss)	\$ (404)
Decrease in due to trustee	(336)
Net cash provided by (used for) operating activities	<u><u>\$ (740)</u></u>

The accompanying notes to the financial statements are an integral part of this statement

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 – Summary of Significant Accounting Policies

1.A. Financial Reporting Entity

Okmulgee County Educational Facilities Authority, a public trust, created July 25, 2011, for the benefit of Okmulgee County, Oklahoma, to function as an industrial, cultural, economic development and educational development trust for the benefit of Okmulgee County, Oklahoma, the State of Oklahoma, its governmental agencies, and private entities, agencies and citizens in its charitable, scientific, literary or educational purposes and in making the most efficient use of all of their economic resources and powers in accordance with the needs and benefit of the Beneficiary (Okmulgee County) in order to lessen the burdens on government and to stimulate charitable, scientific, literary and educational economic development; to inventory the services, facilities and resources of the entire Beneficiary; to promote, stimulate, encourage and finance the growth and development of commerce, recreation, education, and industry of the Beneficiary as a whole, all in order to achieve maximum utilization of the Beneficiary's human, charitable, scientific, literary, educational, economic, recreational, natural resources and tourist attractions; to foster and promote an industrial climate and the payroll of the Beneficiary and to otherwise promote its general economic welfare and prosperity and to finance any and all programs, facilities or resources promoting or intending to promote any of the foregoing for the benefit of Okmulgee County.

Okmulgee County Educational Facilities Authority generally does not acquire any assets or incur any liability when it issues bonds for eligible entities. It may earn and collect administrative fees and must be informed of the unpaid balances. If however Okmulgee County Educational Facilities Authority manages the assets and liabilities and does not assign them, then the assets and liabilities would be recognized. Note 3 – Conduit Debt Obligations discloses the outstanding obligations, which the Authority has facilitated.

Related Organizations

Okmulgee County – Okmulgee County is the beneficiary of this public trust. The elected Okmulgee County commissioners are the Authority's trustees. Therefore the Authority is considered to be a component unity of Okmulgee County.

The accompanying financial statements include all functions and activities over which the Authority exercises financial accountability. Okmulgee County Educational Facilities Authority is a component unit of the governmental entity of Okmulgee County, Oklahoma. Okmulgee County's financial information is not presented in these financial statements. Okmulgee County financial audits are readily obtainable at, www.sai.ok.gov, the State Authority's website.

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 – Summary of Significant Accounting Policies – cont'd.

1.B. Basis of Presentation

The Authority's fund is an enterprise fund. Enterprise funds are proprietary funds used to account for business-like activities provided to the general public. All the activities of the Authority are business type activities. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

1.C. Measurement Focus and Basis of Accounting

Measurement focus refers to how transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recognized and recorded in the financial statements regardless of the measurement focus applied.

The Authority's financial statements use the economic resources measurement focus and are presented on the modified cash basis of accounting. Revenues are recognized when they are received and expenses are recorded when paid.

This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. If the Authority utilized the basis of accounting recognized as generally accepted, the financial statements would use the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred.

1.D. Assets, Liabilities and Net Position

Cash & Cash Equivalents – For the purposes of the statement of cash flows, the Authority considers all cash on hand, demand deposits, interest bearing checking accounts and time deposit accounts including certificates of deposit and U.S. Treasury bills with maturities of three months or less to be cash and cash equivalents.

Net Position – Net Position is divided into three components:

- a. *Net Investment in Capital Assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvements of those assets.
- b. *Restricted net position* – Consists of net assets, with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 – Summary of Significant Accounting Policies – cont’d.

1.D. Assets, Liabilities and Net Position – cont’d

- c. *Unrestricted net position* – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

It is the Authority’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

1.E. Revenues and Expenses

Operating and Nonoperating Revenues – Operating Revenues are considered those whose cash flows are related to operating activities, while revenues related to financial, capital and investing activities are reported as non-operating.

Expenses – The Authority reports expenses relating to the use of economic resources.

Note 2 – Deposits, investments and Collateral

Deposits and Investments – The Authority does not have a written investment policy that limits its investment choices. Investments are limited by State Statute and declaration of trust.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Authority’s deposits may not be returned to it. The Authority does not have a written policy for custodial risk, but *Oklahoma Statutes* require collateral for all uninsured deposits of public trust funds in financial institutions. At June 30, 2020 the Authority was not exposed to custodial credit risk.

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 3 – Conduit Debt Obligations

OCEFA – Conduit Debt – The Okmulgee County Educational Facilities Authority has the following conduit debt outstanding at June 30, 2020, in the form of Lease Revenue Bonds.

	<u>Original Issue</u>	<u>Outstanding June 30, 2020</u>
OCEFA - Preston Public Schools (2013)	\$ 1,435,000	680,000
OCEFA - Okmulgee Public School (2015)	6,295,000	4,275,000
 TOTAL	 <u>\$ 7,730,000</u>	 <u>4,955,000</u>

The Okmulgee County Educational Facilities Authority has the following conduit debt outstanding at June 30, 2020, in the form of Lease Purchase Financing.

	<u>Original Issue</u>	<u>Outstanding June 30, 2020</u>
OCEFA - Henryetta Public Schools (2015)	<u>\$ 7,095,000</u>	<u>\$ 5,016,305</u>

This debt is considered non-commitment debt to the Authority since debt payments are made solely by the schools. Payments are made directly by Preston, Okmulgee and Henryetta public schools to the Trustee bank. In the event of default by the schools, the Authority has no obligation, in substance, to make any payments on the debt since the note receivable, financing agreements and mortgages on the property with the school are the only security for the debt. As a result of the non-commitment determination, the Authority's indebtedness and related receivable from the school are not recorded in the accompanying financial statements. Total conduit debt on June 30, 2020, was \$9,111,305.

Note 4 – Commitments and Contingencies

The Authority is dependent upon the repayment of the bonds solely from the beneficiary (school) of the bond issues. If the beneficiary (school) defaulted on the bond payments it would not have a significant impact on the Authority's financial condition. Conduit debt is non-recourse debt.

OKMULGEE COUNTY EDUCATIONAL FACILITIES AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 5 – Subsequent Events

Management has evaluated subsequent events through December 22, 2020, which is the date the financial statements were available to be issued, and has determined that no additional information needs to be added to the financial statements.



Minnesota Local Government

2023 Auditing and Reporting Requirements

Thresholds					Attributes						
Entity Type	Sub Type or Population Size	Sub Type or Revenue	Clerk -Treasurer Structure	Revenue	Accounting Basis	Reporting	Frequency	Deadline	Fiscal Year End	Minnesota Statute	
County (87)					GAAP	Financial Audit	Annual	November 1	Varies	\$ 375.17, \$ 6.481, \$ 6.74	
Special District (615)	Stand Alone Unit (615*)	Not a watershed district, soil and water conservation district, or management org (448)		Revenues under \$274,000 (137)	Cash	Unaudited financial statements, AUP	Statements: annually AUP: every 5 years	180 days from fiscal year end	Varies	\$ 6.756	
				Revenues over \$274,000 (246)	Cash	Financial Audit	Annual	180 days from fiscal year end	Varies	\$ 6.756	
		Soil and Water Conservation District (97)		Cash	Financial Audit	Annual	October 31	Varies	\$ 103C.325, MOU between OSA & BWSR		
		Watershed District (45)		Cash	Financial Audit	Annual	120 days from fiscal year end	Varies	\$ 103D.355, \$ 6.756, R. 8410.0150		
		Watershed Management Org (25)		Cash	Financial Audit	Annual	120 days from fiscal year end	Varies	\$ 103B.227, \$ 6.756, R. 8410.0150		
	Component Unit (57)				Based on reporting unit	Based on reporting unit	Based on reporting unit	Based on reporting unit	Based on Reporting Unit	Based on reporting unit	
City (854)	Population under 2500 (617)	Separate Clerk and Treasurer (231)			Cash	Unaudited financial statements	Annual	March 31	Dec	\$ 6.74, \$ 471.698	
		Combined Clerk and Treasurer (386)		Revenues under \$274,000 (70)	Cash	Unaudited financial statements, AUP	Statements: annually AUP: every 5 years	Statements: March 31 AUP: June 30th	Dec	\$ 6.74, \$ 471.698, \$ 412.02, \$ 412.591	
				Revenues over \$274,000 (316)	Cash	Financial Audit	Annual	March 31	Dec	\$ 6.74, \$ 412.02, \$ 412.591	
	Population over 2500 (236)				GAAP	Financial Audit	Annual	June 30	Dec	\$ 471.697	
Town (1779)	Population under 2500 (1736)	Separate Clerk and Treasurer (1595)			Cash	OSA Reporting Form	Annual	March 31	Dec	\$ 6.74	
		Combined Clerk and Treasurer (141)		Revenues under \$274,000 (90)	Cash	Unaudited financial statements, Financial Audit	Statements: annually Audit: every 5 years	Statements: March 31 Audit: June 30th	Dec	\$ 6.74, \$ 367.36	
				Revenues over \$274,000 (28)	Cash	Financial Audit	Annual	March 31	Dec	\$ 6.74, \$ 367.36	
	Population over 2500 (43)	Revenues under \$1,223,000 (19)	Separate Clerk and Treasurer (18)		Cash	OSA Reporting Form	Annual	March 31	Dec	\$ 6.74	
					Revenues under \$274,000	Cash	Unaudited financial statements, Financial Audit	Statements: annually Audit: every 5 years	Statements: March 31 Audit: June 30th	Dec	\$ 6.74, \$ 367.36
		Revenues over \$1,223,000 (24)	Combined Clerk and Treasurer (1)	Revenues over \$274,000 (1)	Cash	Financial Audit	Annual	March 31	Dec	\$ 6.74, \$ 367.36	
					GAAP	Financial Audit	Annual	June 30	Dec	\$ 471.697	
	Schools (576)	School Districts and Charter Schools (510)					GAAP	Unaudited data Audited Data Financial Audit	Annual	Unaudited: Sept 15 Audited Data: Nov 30 Audit: December 31	June
Other Districts (66)											

Notes:

- These are minimum reporting requirements. A local government might be required to do more based on other agreements.
- Cities, counties, special districts, and towns required to have an audit are also required to report data to the OSA.
- These may include, but are not limited to, single audit requirements, grant agreements, bond covenants, and joint powers agreements. Audited financial statements should be submitted when available.
- Local governments that have a minimum reporting requirement of cash basis but choose to report on a GAAP basis must meet all the requirements of a GAAP entity.
- Quantities in red are the number of entities in each category based on 2022 counts
- * Items are estimates

Updated:
9/19/2024

City Running Totals

Sorted by Population

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Kinbrae	8	Separate	\$	-	\$ -	0.00%	1	0.12%
Barry	16	Separate	\$	14,866	\$ 14,866	0.00%	2	0.23%
Funkley	18	Separate	\$	1,264	\$ 16,130	0.00%	3	0.35%
Hillman	21	Separate	\$	10,046	\$ 26,176	0.00%	4	0.47%
Donaldson	24	Separate	\$	31,076	\$ 57,252	0.00%	5	0.59%
Strathcona	25	Combined	\$	14,094	\$ 71,346	0.00%	6	0.70%
Correll	26	Separate	\$	35,009	\$ 106,355	0.00%	7	0.82%
Florence	28	Combined	\$	165,480	\$ 271,835	0.00%	8	0.94%
Boy River	29	Separate	\$	-	\$ 271,835	0.00%	9	1.05%
Louisburg	31	Separate	\$	26,108	\$ 297,943	0.00%	10	1.17%
Doran	32	Separate	\$	51,693	\$ 349,636	0.00%	11	1.29%
Johnson	33	Separate	\$	18,375	\$ 368,011	0.00%	12	1.41%
Aldrich	35	Separate	\$	23,498	\$ 391,509	0.00%	13	1.52%
Cobden	36	Combined	\$	51,969	\$ 443,478	0.00%	14	1.64%
Denham	38	Separate	\$	18,275	\$ 461,753	0.00%	15	1.76%
Trail	39	Separate	\$	15,328	\$ 477,081	0.00%	16	1.87%
Leonard	41	Separate	\$	24,242	\$ 501,323	0.00%	17	1.99%
McGrath	42	Separate	\$	80,255	\$ 581,578	0.00%	18	2.11%
Humboldt	43	Separate	\$	19,220	\$ 600,798	0.01%	19	2.22%
Westport	44	Separate	\$	19,463	\$ 620,261	0.01%	20	2.34%
Regal	46	Combined	\$	19,553	\$ 639,814	0.01%	21	2.46%
Delhi	46	Separate	\$	85,201	\$ 725,015	0.01%	22	2.58%
Myrtle	47	Combined	\$	73,932	\$ 798,947	0.01%	23	2.69%
Urbank	50	Combined	\$	54,428	\$ 853,375	0.01%	24	2.81%
Sedan	50	Combined	\$	59,912	\$ 913,287	0.01%	25	2.93%
Norcross	52	Separate	\$	65,304	\$ 978,591	0.01%	26	3.04%
Hazel Run	53	Separate	\$	50,410	\$ 1,029,001	0.01%	27	3.16%
Leonidas	53	Combined	\$	88,048	\$ 1,117,049	0.01%	28	3.28%
Saint Rosa	56	Separate	\$	64,375	\$ 1,181,424	0.01%	29	3.40%
Manchester	56	Separate	\$	166,247	\$ 1,347,671	0.01%	30	3.51%
Hadley	56	Combined	\$	489,099	\$ 1,836,770	0.02%	31	3.63%
Farwell	57	Separate	\$	33,381	\$ 1,870,151	0.02%	32	3.75%
Halma	58	Separate	\$	32,955	\$ 1,903,106	0.02%	33	3.86%
Hatfield	58	Separate	\$	47,710	\$ 1,950,816	0.02%	34	3.98%
Dovray	58	Separate	\$	113,466	\$ 2,064,282	0.02%	35	4.10%
Henriette	60	Separate	\$	91,288	\$ 2,155,570	0.02%	36	4.22%
Saint Vincent	61	Separate	\$	37,408	\$ 2,192,978	0.02%	37	4.33%
Vining	62	Separate	\$	69,869	\$ 2,262,847	0.02%	38	4.45%
Sargeant	62	Separate	\$	82,852	\$ 2,345,699	0.02%	39	4.57%
Taopi	62	Separate	\$	327,579	\$ 2,673,278	0.02%	40	4.68%
Mizpah	63	Combined	\$	61,387	\$ 2,734,665	0.02%	41	4.80%
Wilder	63	Combined	\$	73,201	\$ 2,807,866	0.02%	42	4.92%
Kent	63	Combined	\$	79,088	\$ 2,886,954	0.02%	43	5.04%
Spring Hill	64	Separate	\$	53,174	\$ 2,940,128	0.02%	44	5.15%
Cedar Mills	64	Separate	\$	62,174	\$ 3,002,302	0.03%	45	5.27%
Manhattan Beach	64	Combined	\$	87,143	\$ 3,089,445	0.03%	46	5.39%
Nashua	65	Separate	\$	14,018	\$ 3,103,463	0.03%	47	5.50%
Clitherall	65	Separate	\$	41,706	\$ 3,145,169	0.03%	48	5.62%
Nassau	65	Separate	\$	70,609	\$ 3,215,778	0.03%	49	5.74%
Evan	65	Combined	\$	91,933	\$ 3,307,711	0.03%	50	5.85%

City Running Totals

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2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Walters	65	Separate	\$	286,405	\$ 3,594,116	0.03%	51	5.97%
Kenneth	66	Combined	\$	151,136	\$ 3,745,252	0.03%	52	6.09%
Gully	67	Separate	\$	69,334	\$ 3,814,586	0.03%	53	6.21%
Tintah	67	Separate	\$	91,139	\$ 3,905,725	0.03%	54	6.32%
Strandquist	68	Separate	\$	101,145	\$ 4,006,870	0.03%	55	6.44%
Genola	70	Separate	\$	35,786	\$ 4,042,656	0.03%	56	6.56%
Kerrick	70	Combined	\$	85,939	\$ 4,128,595	0.04%	57	6.67%
Wolf Lake	70	Separate	\$	557,168	\$ 4,685,763	0.04%	58	6.79%
Ihlen	71	Separate	\$	109,456	\$ 4,795,219	0.04%	59	6.91%
Tamarack	71	Combined	\$	165,579	\$ 4,960,798	0.04%	60	7.03%
Whalan	72	Combined	\$	136,886	\$ 5,097,684	0.04%	61	7.14%
Dundee	73	Separate	\$	189,566	\$ 5,287,250	0.04%	62	7.26%
Lake Henry	74	Separate	\$	174,368	\$ 5,461,618	0.05%	63	7.38%
Georgetown	75	Separate	\$	103,537	\$ 5,565,155	0.05%	64	7.49%
Dumont	75	Combined	\$	204,795	\$ 5,769,950	0.05%	65	7.61%
Richville	76	Combined	\$	38,502	\$ 5,808,452	0.05%	66	7.73%
La Salle	77	Combined	\$	156,709	\$ 5,965,161	0.05%	67	7.85%
Nielsville	78	Combined	\$	194,293	\$ 6,159,454	0.05%	68	7.96%
Solway	79	Separate	\$	55,557	\$ 6,215,011	0.05%	69	8.08%
Zemple	80	Separate	\$	35,473	\$ 6,250,484	0.05%	70	8.20%
Nimrod	80	Separate	\$	37,024	\$ 6,287,508	0.05%	71	8.31%
Seaforth	81	Combined	\$	137,732	\$ 6,425,240	0.05%	72	8.43%
Wanda	81	Separate	\$	158,160	\$ 6,583,400	0.06%	73	8.55%
Bock	82	Combined	\$	128,607	\$ 6,712,007	0.06%	74	8.67%
Viking	82	Combined	\$	181,531	\$ 6,893,538	0.06%	75	8.78%
New Trier	85	Separate	\$	94,166	\$ 6,987,704	0.06%	76	8.90%
Arco	85	Combined	\$	164,386	\$ 7,152,090	0.06%	77	9.02%
Darfur	86	Combined	\$	215,113	\$ 7,367,203	0.06%	78	9.13%
Bejou	87	Combined	\$	69,878	\$ 7,437,081	0.06%	79	9.25%
Holt	88	Separate	\$	37,917	\$ 7,474,998	0.06%	80	9.37%
Revere	88	Combined	\$	160,197	\$ 7,635,195	0.06%	81	9.48%
Beltrami	88	Combined	\$	180,266	\$ 7,815,461	0.07%	82	9.60%
Turtle River	89	Separate	\$	28,098	\$ 7,843,559	0.07%	83	9.72%
Holloway	89	Combined	\$	267,785	\$ 8,111,344	0.07%	84	9.84%
Saint Leo	89	Separate	\$	325,131	\$ 8,436,475	0.07%	85	9.95%
Saint Anthony [Stearns]	91	Combined	\$	15,284	\$ 8,451,759	0.07%	86	10.07%
West Union	91	Separate	\$	44,222	\$ 8,495,981	0.07%	87	10.19%
Alberta	91	Combined	\$	182,280	\$ 8,678,261	0.07%	88	10.30%
Sunburg	94	Separate	\$	363,714	\$ 9,041,975	0.08%	89	10.42%
Trosky	95	Separate	\$	79,903	\$ 9,121,878	0.08%	90	10.54%
Comstock	95	Combined	\$	179,104	\$ 9,300,982	0.08%	91	10.66%
Minneiska	99	Separate	\$	28,262	\$ 9,329,244	0.08%	92	10.77%
Borup	99	Separate	\$	2,053,188	\$ 11,382,432	0.10%	93	10.89%
Lengby	100	Combined	\$	43,401	\$ 11,425,833	0.10%	94	11.01%
Millerville	101	Combined	\$	533,539	\$ 11,959,372	0.10%	95	11.12%
McKinley	102	Separate	\$	183,121	\$ 12,142,493	0.10%	96	11.24%
Odessa	102	Combined	\$	201,674	\$ 12,344,167	0.10%	97	11.36%
Goodridge	102	Combined	\$	608,159	\$ 12,952,326	0.11%	98	11.48%
Bruno	104	Combined	\$	181,033	\$ 13,133,359	0.11%	99	11.59%
Mentor	104	Combined	\$	857,379	\$ 13,990,738	0.12%	100	11.71%

City Running Totals

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2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entites
Danvers	105	Combined	\$	293,002	\$ 14,283,740	0.12%	101	11.83%
Squaw Lake	106	Combined	\$	127,924	\$ 14,411,664	0.12%	102	11.94%
Effie	106	Combined	\$	152,033	\$ 14,563,697	0.12%	103	12.06%
Alpha	106	Combined	\$	388,925	\$ 14,952,622	0.13%	104	12.18%
Trommald	108	Combined	\$	68,895	\$ 15,021,517	0.13%	105	12.30%
Quamba	108	Combined	\$	171,280	\$ 15,192,797	0.13%	106	12.41%
Iron Junction	109	Combined	\$	78,748	\$ 15,271,545	0.13%	107	12.53%
Woodstock	109	Combined	\$	176,106	\$ 15,447,651	0.13%	108	12.65%
De Graff	111	Separate	\$	765,767	\$ 16,213,418	0.14%	109	12.76%
Perley	113	Combined	\$	124,374	\$ 16,337,792	0.14%	110	12.88%
Biscay	114	Combined	\$	103,130	\$ 16,440,922	0.14%	111	13.00%
Avoca	114	Combined	\$	460,063	\$ 16,900,985	0.14%	112	13.11%
Marietta	116	Separate	\$	184,878	\$ 17,085,863	0.15%	113	13.23%
Brookston	117	Separate	\$	76,413	\$ 17,162,276	0.15%	114	13.35%
Lastrup	119	Separate	\$	69,460	\$ 17,231,736	0.15%	115	13.47%
Wolverton	119	Combined	\$	204,154	\$ 17,435,890	0.15%	116	13.58%
Fort Ripley	120	Separate	\$	35,228	\$ 17,471,118	0.15%	117	13.70%
Foxhome	120	Separate	\$	54,518	\$ 17,525,636	0.15%	118	13.82%
Brooks	120	Combined	\$	93,073	\$ 17,618,709	0.15%	119	13.93%
Federal Dam	121	Combined	\$	100,145	\$ 17,718,854	0.15%	120	14.05%
Harding	122	Separate	\$	49,635	\$ 17,768,489	0.15%	121	14.17%
Burtrum	122	Combined	\$	79,174	\$ 17,847,663	0.15%	122	14.29%
Odin	122	Combined	\$	208,880	\$ 18,056,543	0.15%	123	14.40%
Ormsby	123	Combined	\$	256,391	\$ 18,312,934	0.16%	124	14.52%
Garvin	123	Separate	\$	341,330	\$ 18,654,264	0.16%	125	14.64%
Beaver Bay	126	Combined	\$	1,297,539	\$ 19,951,803	0.17%	126	14.75%
Erhard	127	Separate	\$	108,022	\$ 20,059,825	0.17%	127	14.87%
Chickamaw Beach	129	Separate	\$	40,293	\$ 20,100,118	0.17%	128	14.99%
Elmdale	130	Separate	\$	49,488	\$ 20,149,606	0.17%	129	15.11%
Riverton	130	Separate	\$	403,878	\$ 20,553,484	0.17%	130	15.22%
Roscoe	131	Combined	\$	118,137	\$ 20,671,621	0.18%	131	15.34%
Clontarf	131	Separate	\$	218,583	\$ 20,890,204	0.18%	132	15.46%
Elkton	132	Combined	\$	104,603	\$ 20,994,807	0.18%	133	15.57%
Hammond	132	Combined	\$	144,413	\$ 21,139,220	0.18%	134	15.69%
Twin Lakes	133	Combined	\$	113,045	\$ 21,252,265	0.18%	135	15.81%
Meadowlands	133	Separate	\$	119,336	\$ 21,371,601	0.18%	136	15.93%
Dunnell	134	Combined	\$	450,566	\$ 21,822,167	0.19%	137	16.04%
Taunton	135	Combined	\$	179,927	\$ 22,002,094	0.19%	138	16.16%
Brook Park	135	Combined	\$	301,136	\$ 22,303,230	0.19%	139	16.28%
Elba	136	Separate	\$	97,088	\$ 22,400,318	0.19%	140	16.39%
Miesville	136	Combined	\$	291,709	\$ 22,692,027	0.19%	141	16.51%
Shevlin	137	Separate	\$	144,535	\$ 22,836,562	0.19%	142	16.63%
Heidelberg	138	Separate	\$	44,368	\$ 22,880,930	0.19%	143	16.74%
Laporte	141	Separate	\$	189,897	\$ 23,070,827	0.20%	144	16.86%
Boyd	141	Combined	\$	2,583,538	\$ 25,654,365	0.22%	145	16.98%
Coates	144	Combined	\$	110,269	\$ 25,764,634	0.22%	146	17.10%
Mapleview	144	Combined	\$	245,770	\$ 26,010,404	0.22%	147	17.21%
Bingham Lake	144	Combined	\$	256,828	\$ 26,267,232	0.22%	148	17.33%
Roosevelt	146	Combined	\$	54,142	\$ 26,321,374	0.22%	149	17.45%
Campbell	146	Separate	\$	266,156	\$ 26,587,530	0.23%	150	17.56%

City Running Totals

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City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entites
Bena	147	Separate	\$	58,000	\$ 26,645,530	0.23%	151	17.68%
Bellingham	148	Separate	\$	332,925	\$ 26,978,455	0.23%	152	17.80%
Kinney	151	Separate	\$	546,453	\$ 27,524,908	0.23%	153	17.92%
Blomkest	152	Combined	\$	258,907	\$ 27,783,815	0.24%	154	18.03%
Longville	152	Combined	\$	3,272,049	\$ 31,055,864	0.26%	155	18.15%
Millville	153	Combined	\$	126,590	\$ 31,182,454	0.26%	156	18.27%
Grasston	154	Combined	\$	83,795	\$ 31,266,249	0.27%	157	18.38%
Porter	155	Separate	\$	240,162	\$ 31,506,411	0.27%	158	18.50%
Conger	155	Combined	\$	240,650	\$ 31,747,061	0.27%	159	18.62%
Clements	156	Combined	\$	260,472	\$ 32,007,533	0.27%	160	18.74%
Kilkenny	156	Separate	\$	288,525	\$ 32,296,058	0.27%	161	18.85%
Waltham	160	Combined	\$	179,069	\$ 32,475,127	0.28%	162	18.97%
Northome	162	Combined	\$	1,754,205	\$ 34,229,332	0.29%	163	19.09%
Warba	163	Separate	\$	218,890	\$ 34,448,222	0.29%	164	19.20%
Wendell	163	Separate	\$	334,217	\$ 34,782,439	0.30%	165	19.32%
Palisade	166	Combined	\$	548,088	\$ 35,330,527	0.30%	166	19.44%
Elizabeth	166	Combined	\$	725,742	\$ 36,056,269	0.31%	167	19.56%
Winger	167	Combined	\$	339,577	\$ 36,395,846	0.31%	168	19.67%
Holland	168	Separate	\$	197,974	\$ 36,593,820	0.31%	169	19.79%
Winton	169	Combined	\$	197,937	\$ 36,791,757	0.31%	170	19.91%
Delavan	169	Combined	\$	434,193	\$ 37,225,950	0.32%	171	20.02%
Wright	170	Combined	\$	358,000	\$ 37,583,950	0.32%	172	20.14%
Iona	171	Combined	\$	208,208	\$ 37,792,158	0.32%	173	20.26%
Kettle River	171	Combined	\$	355,420	\$ 38,147,578	0.32%	174	20.37%
Dent	171	Separate	\$	399,554	\$ 38,547,132	0.33%	175	20.49%
Forada	172	Combined	\$	1,038,352	\$ 39,585,484	0.34%	176	20.61%
Steen	173	Separate	\$	300,322	\$ 39,885,806	0.34%	177	20.73%
Easton	173	Combined	\$	1,196,572	\$ 41,082,378	0.35%	178	20.84%
Meire Grove	177	Separate	\$	64,409	\$ 41,146,787	0.35%	179	20.96%
Felton	178	Separate	\$	182,056	\$ 41,328,843	0.35%	180	21.08%
Lake Bronson	178	Separate	\$	417,565	\$ 41,746,408	0.35%	181	21.19%
Bellechester	179	Separate	\$	232,677	\$ 41,979,085	0.36%	182	21.31%
Shelly	179	Combined	\$	459,911	\$ 42,438,996	0.36%	183	21.43%
Kennedy	181	Combined	\$	357,259	\$ 42,796,255	0.36%	184	21.55%
Nelson	182	Combined	\$	193,094	\$ 42,989,349	0.36%	185	21.66%
Zumbro Falls	182	Separate	\$	702,002	\$ 43,691,351	0.37%	186	21.78%
Watson	183	Combined	\$	339,504	\$ 44,030,855	0.37%	187	21.90%
South Haven	187	Combined	\$	2,009,547	\$ 46,040,402	0.39%	188	22.01%
Hardwick	191	Combined	\$	388,713	\$ 46,429,115	0.39%	189	22.13%
Big Falls	192	Combined	\$	808,439	\$ 47,237,554	0.40%	190	22.25%
Tenstrike	195	Separate	\$	46,539	\$ 47,284,093	0.40%	191	22.37%
Mendota	195	Combined	\$	255,991	\$ 47,540,084	0.40%	192	22.48%
Grygla	195	Combined	\$	551,565	\$ 48,091,649	0.41%	193	22.60%
Kingston	197	Separate	\$	67,910	\$ 48,159,559	0.41%	194	22.72%
Callaway	197	Combined	\$	1,958,186	\$ 50,117,745	0.43%	195	22.83%
Magnolia	198	Combined	\$	323,002	\$ 50,440,747	0.43%	196	22.95%
Minnesota City	201	Combined	\$	147,886	\$ 50,588,633	0.43%	197	23.07%
Lismore	202	Combined	\$	371,026	\$ 50,959,659	0.43%	198	23.19%
Greenwald	203	Separate	\$	116,874	\$ 51,076,533	0.43%	199	23.30%
Garrison	206	Combined	\$	667,039	\$ 51,743,572	0.44%	200	23.42%

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City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Ogema	207	Separate	\$	617,641	\$ 52,361,213	0.44%	201	23.54%
Bluffton	208	Separate	\$	239,486	\$ 52,600,699	0.45%	202	23.65%
Okabena	208	Separate	\$	658,526	\$ 53,259,225	0.45%	203	23.77%
Sobieski	209	Separate	\$	207,216	\$ 53,466,441	0.45%	204	23.89%
Dalton	209	Combined	\$	655,881	\$ 54,122,322	0.46%	205	24.00%
Orr	209	Separate	\$	1,623,398	\$ 55,745,720	0.47%	206	24.12%
Williams	212	Combined	\$	320,494	\$ 56,066,214	0.48%	207	24.24%
Frost	212	Separate	\$	442,417	\$ 56,508,631	0.48%	208	24.36%
Lucan	212	Separate	\$	659,522	\$ 57,168,153	0.49%	209	24.47%
Lewisville	212	Combined	\$	672,910	\$ 57,841,063	0.49%	210	24.59%
Flensburg	213	Combined	\$	193,540	\$ 58,034,603	0.49%	211	24.71%
Donnelly	213	Combined	\$	351,203	\$ 58,385,806	0.50%	212	24.82%
Hitterdal	217	Combined	\$	900,558	\$ 59,286,364	0.50%	213	24.94%
Gilman	219	Combined	\$	732,511	\$ 60,018,875	0.51%	214	25.06%
Bigelow	220	Combined	\$	497,932	\$ 60,516,807	0.51%	215	25.18%
Beardsley	221	Combined	\$	405,718	\$ 60,922,525	0.52%	216	25.29%
Dennison	221	Combined	\$	650,674	\$ 61,573,199	0.52%	217	25.41%
Ruthton	222	Separate	\$	400,476	\$ 61,973,675	0.53%	218	25.53%
Waldorf	222	Combined	\$	2,867,202	\$ 64,840,877	0.55%	219	25.64%
Rutledge	223	Separate	\$	86,675	\$ 64,927,552	0.55%	220	25.76%
Elrosa	223	Separate	\$	186,927	\$ 65,114,479	0.55%	221	25.88%
Currie	223	Combined	\$	522,927	\$ 65,637,406	0.56%	222	26.00%
Northrop	224	Combined	\$	251,495	\$ 65,888,901	0.56%	223	26.11%
Climax	230	Combined	\$	356,477	\$ 66,245,378	0.56%	224	26.23%
Gary	230	Separate	\$	499,179	\$ 66,744,557	0.57%	225	26.35%
Pemberton	230	Combined	\$	511,215	\$ 67,255,772	0.57%	226	26.46%
Storden	232	Combined	\$	373,740	\$ 67,629,512	0.57%	227	26.58%
Villard	232	Separate	\$	479,502	\$ 68,109,014	0.58%	228	26.70%
Ostrander	232	Combined	\$	730,235	\$ 68,839,249	0.58%	229	26.81%
Echo	233	Combined	\$	448,726	\$ 69,287,975	0.59%	230	26.93%
Hanley Falls	233	Combined	\$	835,158	\$ 70,123,133	0.60%	231	27.05%
Peterson	235	Combined	\$	620,538	\$ 70,743,671	0.60%	232	27.17%
Wahkon	242	Combined	\$	555,238	\$ 71,298,909	0.61%	233	27.28%
Oslo	242	Separate	\$	756,857	\$ 72,055,766	0.61%	234	27.40%
Hayward	244	Combined	\$	521,264	\$ 72,577,030	0.62%	235	27.52%
Pease	245	Combined	\$	231,083	\$ 72,808,113	0.62%	236	27.63%
Cromwell	253	Combined	\$	1,116,979	\$ 73,925,092	0.63%	237	27.75%
Lake Wilson	254	Combined	\$	511,132	\$ 74,436,224	0.63%	238	27.87%
Hewitt	255	Combined	\$	301,250	\$ 74,737,474	0.63%	239	27.99%
Milroy	256	Combined	\$	501,798	\$ 75,239,272	0.64%	240	28.10%
Lake Lillian	259	Combined	\$	1,054,072	\$ 76,293,344	0.65%	241	28.22%
Kensington	264	Separate	\$	295,204	\$ 76,588,548	0.65%	242	28.34%
Utica	265	Separate	\$	234,279	\$ 76,822,827	0.65%	243	28.45%
Freeborn	265	Combined	\$	433,137	\$ 77,255,964	0.66%	244	28.57%
Kelliher	265	Combined	\$	1,388,200	\$ 78,644,164	0.67%	245	28.69%
Backus	266	Combined	\$	689,501	\$ 79,333,665	0.67%	246	28.81%
Saint Hilaire	268	Combined	\$	395,077	\$ 79,728,742	0.68%	247	28.92%
Vesta	273	Separate	\$	762,299	\$ 80,491,041	0.68%	248	29.04%
Wilton	275	Separate	\$	77,770	\$ 80,568,811	0.68%	249	29.16%
Nerstrand	275	Combined	\$	527,585	\$ 81,096,396	0.69%	250	29.27%

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City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entites
Gonvick	277	Combined	\$	487,495	\$ 81,583,891	0.69%	251	29.39%
Bowlus	280	Separate	\$	323,155	\$ 81,907,046	0.70%	252	29.51%
Eitzen	280	Separate	\$	688,439	\$ 82,595,485	0.70%	253	29.63%
Plummer	281	Combined	\$	453,237	\$ 83,048,722	0.70%	254	29.74%
Chandler	282	Separate	\$	538,724	\$ 83,587,446	0.71%	255	29.86%
Beaver Creek	284	Combined	\$	500,476	\$ 84,087,922	0.71%	256	29.98%
Skyline	287	Separate	\$	317,906	\$ 84,405,828	0.72%	257	30.09%
Belview	288	Combined	\$	3,636,772	\$ 88,042,600	0.75%	258	30.21%
Hendrum	291	Combined	\$	480,266	\$ 88,522,866	0.75%	259	30.33%
Granada	293	Combined	\$	258,625	\$ 88,781,491	0.75%	260	30.44%
Dakota	294	Separate	\$	227,526	\$ 89,009,017	0.76%	261	30.56%
Hackensack	300	Combined	\$	2,568,161	\$ 91,577,178	0.78%	262	30.68%
Ceylon	305	Combined	\$	784,395	\$ 92,361,573	0.78%	263	30.80%
Buckman	310	Separate	\$	203,384	\$ 92,564,957	0.79%	264	30.91%
Middle River	310	Combined	\$	597,073	\$ 93,162,030	0.79%	265	31.03%
Finlayson	310	Combined	\$	1,485,267	\$ 94,647,297	0.80%	266	31.15%
Hollandale	314	Combined	\$	355,298	\$ 95,002,595	0.81%	267	31.26%
Saint Martin	315	Separate	\$	705,184	\$ 95,707,779	0.81%	268	31.38%
Murdock	316	Combined	\$	993,865	\$ 96,701,644	0.82%	269	31.50%
Canton	317	Combined	\$	672,014	\$ 97,373,658	0.83%	270	31.62%
Cyrus	318	Separate	\$	439,537	\$ 97,813,195	0.83%	271	31.73%
Hartland	319	Combined	\$	452,567	\$ 98,265,762	0.83%	272	31.85%
Sanborn	320	Combined	\$	649,961	\$ 98,915,723	0.84%	273	31.97%
Cuyuna	321	Combined	\$	453,334	\$ 99,369,057	0.84%	274	32.08%
Maynard	321	Combined	\$	777,861	\$ 100,146,918	0.85%	275	32.20%
Medicine Lake	327	Separate	\$	720,831	\$ 100,867,749	0.86%	276	32.32%
Grey Eagle	328	Combined	\$	871,488	\$ 101,739,237	0.86%	277	32.44%
Deer Creek	329	Combined	\$	354,581	\$ 102,093,818	0.87%	278	32.55%
Vernon Center	329	Combined	\$	1,149,205	\$ 103,243,023	0.88%	279	32.67%
Dexter	331	Combined	\$	405,836	\$ 103,648,859	0.88%	280	32.79%
Calumet	332	Separate	\$	889,370	\$ 104,538,229	0.89%	281	32.90%
Swanville	333	Combined	\$	540,949	\$ 105,079,178	0.89%	282	33.02%
Wilmont	333	Combined	\$	589,748	\$ 105,668,926	0.90%	283	33.14%
Lakeland Shores	334	Separate	\$	232,346	\$ 105,901,272	0.90%	284	33.26%
Lowry	336	Combined	\$	642,419	\$ 106,543,691	0.90%	285	33.37%
Plato	336	Combined	\$	735,287	\$ 107,278,978	0.91%	286	33.49%
Askov	340	Combined	\$	1,573,792	\$ 108,852,770	0.92%	287	33.61%
Bricelyn	342	Combined	\$	697,101	\$ 109,549,871	0.93%	288	33.72%
Vergas	343	Combined	\$	1,780,201	\$ 111,330,072	0.94%	289	33.84%
Long Beach	344	Combined	\$	493,304	\$ 111,823,376	0.95%	290	33.96%
Russell	348	Combined	\$	1,907,603	\$ 113,730,979	0.97%	291	34.07%
Saint Mary's Point	350	Separate	\$	296,658	\$ 114,027,637	0.97%	292	34.19%
Darwin	350	Combined	\$	1,384,451	\$ 115,412,088	0.98%	293	34.31%
Garfield	354	Combined	\$	578,354	\$ 115,990,442	0.98%	294	34.43%
Newfolden	358	Combined	\$	1,081,605	\$ 117,072,047	0.99%	295	34.54%
Underwood	359	Combined	\$	1,356,041	\$ 118,428,088	1.01%	296	34.66%
Jeffers	360	Combined	\$	604,027	\$ 119,032,115	1.01%	297	34.78%
New Munich	362	Separate	\$	326,575	\$ 119,358,690	1.01%	298	34.89%
Emmons	364	Combined	\$	561,815	\$ 119,920,505	1.02%	299	35.01%
Wood Lake	366	Combined	\$	2,064,164	\$ 121,984,669	1.04%	300	35.13%

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Rushmore	369	Combined	\$	906,316	\$ 122,890,985	1.04%	301	35.25%
Pine Springs	370	Separate	\$	164,662	\$ 123,055,647	1.04%	302	35.36%
Barrett	370	Combined	\$	1,070,134	\$ 124,125,781	1.05%	303	35.48%
Round Lake	378	Combined	\$	1,253,468	\$ 125,379,249	1.06%	304	35.60%
Ghent	380	Separate	\$	768,236	\$ 126,147,485	1.07%	305	35.71%
Hanska	381	Combined	\$	786,116	\$ 126,933,601	1.08%	306	35.83%
Woodland	386	Combined	\$	572,103	\$ 127,505,704	1.08%	307	35.95%
Lancaster	386	Combined	\$	899,070	\$ 128,404,774	1.09%	308	36.07%
Herman	387	Combined	\$	1,082,956	\$ 129,487,730	1.10%	309	36.18%
Comfrey	389	Combined	\$	1,011,142	\$ 130,498,872	1.11%	310	36.30%
Ogilvie	390	Separate	\$	1,530,368	\$ 132,029,240	1.12%	311	36.42%
Nevis	392	Combined	\$	1,828,376	\$ 133,857,616	1.14%	312	36.53%
Chokio	393	Combined	\$	589,899	\$ 134,447,515	1.14%	313	36.65%
McGregor	393	Combined	\$	1,368,605	\$ 135,816,120	1.15%	314	36.77%
Alvarado	396	Combined	\$	1,052,915	\$ 136,869,035	1.16%	315	36.89%
Remer	399	Combined	\$	2,182,093	\$ 139,051,128	1.18%	316	37.00%
Erskine	400	Combined	\$	716,842	\$ 139,767,970	1.19%	317	37.12%
Bigfork	401	Combined	\$	1,378,431	\$ 141,146,401	1.20%	318	37.24%
Clinton	405	Combined	\$	1,007,110	\$ 142,153,511	1.21%	319	37.35%
Willow River	407	Combined	\$	462,138	\$ 142,615,649	1.21%	320	37.47%
Morton	410	Combined	\$	732,569	\$ 143,348,218	1.22%	321	37.59%
Rose Creek	411	Combined	\$	526,898	\$ 143,875,116	1.22%	322	37.70%
Waubun	413	Combined	\$	605,175	\$ 144,480,291	1.23%	323	37.82%
Fountain	415	Combined	\$	758,354	\$ 145,238,645	1.23%	324	37.94%
Oklee	417	Combined	\$	668,760	\$ 145,907,405	1.24%	325	38.06%
Milan	418	Combined	\$	824,560	\$ 146,731,965	1.25%	326	38.17%
Fisher	419	Combined	\$	634,612	\$ 147,366,577	1.25%	327	38.29%
New Auburn	419	Combined	\$	968,200	\$ 148,334,777	1.26%	328	38.41%
Kellogg	423	Combined	\$	713,639	\$ 149,048,416	1.26%	329	38.52%
Akeley	426	Combined	\$	1,265,186	\$ 150,313,602	1.28%	330	38.64%
Tower	426	Combined	\$	3,699,214	\$ 154,012,816	1.31%	331	38.76%
Lynd	433	Combined	\$	667,326	\$ 154,680,142	1.31%	332	38.88%
Vermillion	434	Combined	\$	377,870	\$ 155,058,012	1.32%	333	38.99%
Wykoff	436	Combined	\$	863,995	\$ 155,922,007	1.32%	334	39.11%
Miltona	447	Combined	\$	1,467,259	\$ 157,389,266	1.34%	335	39.23%
Wrenshall	452	Combined	\$	641,650	\$ 158,030,916	1.34%	336	39.34%
Badger	453	Combined	\$	606,629	\$ 158,637,545	1.35%	337	39.46%
Sturgeon Lake	453	Separate	\$	912,927	\$ 159,550,472	1.35%	338	39.58%
Danube	458	Combined	\$	927,463	\$ 160,477,935	1.36%	339	39.70%
Fifty Lakes	460	Combined	\$	1,593,296	\$ 162,071,231	1.38%	340	39.81%
Racine	462	Combined	\$	561,433	\$ 162,632,664	1.38%	341	39.93%
Randolph	463	Separate	\$	846,773	\$ 163,479,437	1.39%	342	40.05%
Clearbrook	463	Combined	\$	3,263,554	\$ 166,742,991	1.42%	343	40.16%
Altura	468	Separate	\$	820,750	\$ 167,563,741	1.42%	344	40.28%
Ashby	472	Combined	\$	1,259,774	\$ 168,823,515	1.43%	345	40.40%
New Germany	475	Combined	\$	1,222,174	\$ 170,045,689	1.44%	346	40.52%
Bethel	479	Combined	\$	604,516	\$ 170,650,205	1.45%	347	40.63%
Kiester	479	Combined	\$	1,104,809	\$ 171,755,014	1.46%	348	40.75%
Upsala	485	Combined	\$	925,663	\$ 172,680,677	1.47%	349	40.87%
Pennock	492	Combined	\$	530,081	\$ 173,210,758	1.47%	350	40.98%

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Rothsay	493	Combined	\$	1,147,579	\$ 174,358,337	1.48%	351	41.10%
Ulen	493	Combined	\$	6,371,574	\$ 180,729,911	1.53%	352	41.22%
Stewart	495	Combined	\$	1,319,794	\$ 182,049,705	1.55%	353	41.33%
Carlos	504	Combined	\$	705,523	\$ 182,755,228	1.55%	354	41.45%
Lafayette	504	Combined	\$	923,825	\$ 183,679,053	1.56%	355	41.57%
Verndale	504	Combined	\$	1,566,977	\$ 185,246,030	1.57%	356	41.69%
Sacred Heart	507	Combined	\$	2,033,746	\$ 187,279,776	1.59%	357	41.80%
Jenkins	510	Combined	\$	426,243	\$ 187,706,019	1.59%	358	41.92%
Brandon	510	Combined	\$	1,793,574	\$ 189,499,593	1.61%	359	42.04%
Geneva	512	Combined	\$	523,950	\$ 190,023,543	1.61%	360	42.15%
Floodwood	512	Separate	\$	3,196,229	\$ 193,219,772	1.64%	361	42.27%
Cosmos	513	Combined	\$	2,741,491	\$ 195,961,263	1.66%	362	42.39%
Ellsworth	513	Combined	\$	3,315,506	\$ 199,276,769	1.69%	363	42.51%
Pillager	514	Combined	\$	1,210,950	\$ 200,487,719	1.70%	364	42.62%
Claremont	514	Combined	\$	1,341,800	\$ 201,829,519	1.71%	365	42.74%
Willernie	515	Combined	\$	836,435	\$ 202,665,954	1.72%	366	42.86%
Brewster	518	Combined	\$	1,567,688	\$ 204,233,642	1.73%	367	42.97%
Sunfish Lake	520	Separate	\$	1,129,822	\$ 205,363,464	1.74%	368	43.09%
Franklin	523	Combined	\$	1,040,172	\$ 206,403,636	1.75%	369	43.21%
Prinsburg	525	Separate	\$	1,243,109	\$ 207,646,745	1.76%	370	43.33%
Lyle	530	Combined	\$	628,019	\$ 208,274,764	1.77%	371	43.44%
Gem Lake	530	Separate	\$	792,747	\$ 209,067,511	1.77%	372	43.56%
Elmore	536	Combined	\$	1,199,726	\$ 210,267,237	1.78%	373	43.68%
Amboy	537	Combined	\$	1,049,508	\$ 211,316,745	1.79%	374	43.79%
Cook	537	Combined	\$	3,881,527	\$ 215,198,272	1.83%	375	43.91%
Deerwood	541	Combined	\$	1,668,119	\$ 216,866,391	1.84%	376	44.03%
Ivanhoe	541	Separate	\$	1,985,328	\$ 218,851,719	1.86%	377	44.15%
Eagle Bend	542	Separate	\$	1,915,200	\$ 220,766,919	1.87%	378	44.26%
Graceville	543	Combined	\$	2,024,086	\$ 222,791,005	1.89%	379	44.38%
Minnetonka Beach	547	Combined	\$	1,764,844	\$ 224,555,849	1.91%	380	44.50%
Bertha	557	Combined	\$	1,175,853	\$ 225,731,702	1.92%	381	44.61%
Audubon	557	Combined	\$	1,210,388	\$ 226,942,090	1.93%	382	44.73%
Browns Valley	557	Combined	\$	1,346,838	\$ 228,288,928	1.94%	383	44.85%
Argyle	558	Combined	\$	2,058,635	\$ 230,347,563	1.95%	384	44.96%
Littlefork	562	Separate	\$	1,673,589	\$ 232,021,152	1.97%	385	45.08%
Hokah	563	Combined	\$	985,290	\$ 233,006,442	1.98%	386	45.20%
Ranier	565	Combined	\$	1,681,252	\$ 234,687,694	1.99%	387	45.32%
Halstad	565	Combined	\$	2,647,701	\$ 237,335,395	2.01%	388	45.43%
Good Thunder	567	Combined	\$	981,109	\$ 238,316,504	2.02%	389	45.55%
Foreston	571	Separate	\$	999,199	\$ 239,315,703	2.03%	390	45.67%
Hamburg	571	Combined	\$	1,098,449	\$ 240,414,152	2.04%	391	45.78%
Brownsville	572	Separate	\$	627,828	\$ 241,041,980	2.05%	392	45.90%
Alden	579	Combined	\$	952,514	\$ 241,994,494	2.05%	393	46.02%
Kandiyohi	584	Separate	\$	1,138,422	\$ 243,132,916	2.06%	394	46.14%
Ironton	590	Combined	\$	1,192,863	\$ 244,325,779	2.07%	395	46.25%
Balaton	593	Combined	\$	2,217,702	\$ 246,543,481	2.09%	396	46.37%
Stephen	595	Combined	\$	3,512,717	\$ 250,056,198	2.12%	397	46.49%
Glenville	599	Combined	\$	725,115	\$ 250,781,313	2.13%	398	46.60%
Jasper	600	Combined	\$	1,038,477	\$ 251,819,790	2.14%	399	46.72%
Butterfield	601	Combined	\$	1,328,024	\$ 253,147,814	2.15%	400	46.84%

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McIntosh	603	Combined	\$	2,069,157	\$ 255,216,971	2.17%	401	46.96%
Randall	608	Combined	\$	2,522,909	\$ 257,739,880	2.19%	402	47.07%
Heron Lake	608	Combined	\$	2,878,172	\$ 260,618,052	2.21%	403	47.19%
Evansville	611	Combined	\$	1,023,929	\$ 261,641,981	2.22%	404	47.31%
Marble	618	Separate	\$	1,541,917	\$ 263,183,898	2.23%	405	47.42%
Hill City	627	Combined	\$	1,323,116	\$ 264,507,014	2.24%	406	47.54%
Sabin	629	Combined	\$	779,165	\$ 265,286,179	2.25%	407	47.66%
Hendricks	630	Separate	\$	1,553,580	\$ 266,839,759	2.26%	408	47.78%
Barnum	631	Combined	\$	1,896,266	\$ 268,736,025	2.28%	409	47.89%
Loretto	637	Combined	\$	1,891,784	\$ 270,627,809	2.30%	410	48.01%
Grove City	638	Combined	\$	2,677,460	\$ 273,305,269	2.32%	411	48.13%
Brooten	646	Separate	\$	1,439,888	\$ 274,745,157	2.33%	412	48.24%
La Prairie	647	Combined	\$	1,010,612	\$ 275,755,769	2.34%	413	48.36%
Taconite	648	Separate	\$	698,876	\$ 276,454,645	2.35%	414	48.48%
Brownsdale	648	Combined	\$	730,971	\$ 277,185,616	2.35%	415	48.59%
Minnesota Lake	650	Combined	\$	1,095,554	\$ 278,281,170	2.36%	416	48.71%
Buffalo Lake	660	Combined	\$	2,558,317	\$ 280,839,487	2.38%	417	48.83%
Clarissa	662	Separate	\$	2,281,662	\$ 283,121,149	2.40%	418	48.95%
Clear Lake	666	Combined	\$	1,460,547	\$ 284,581,696	2.42%	419	49.06%
Marine on Saint Croix	669	Combined	\$	1,517,746	\$ 286,099,442	2.43%	420	49.18%
Center City	670	Combined	\$	936,082	\$ 287,035,524	2.44%	421	49.30%
Ottertail	673	Combined	\$	1,353,734	\$ 288,389,258	2.45%	422	49.41%
Lake Benton	673	Combined	\$	1,404,604	\$ 289,793,862	2.46%	423	49.53%
Green Isle	681	Combined	\$	1,543,784	\$ 291,337,646	2.47%	424	49.65%
Cass Lake	682	Combined	\$	1,563,329	\$ 292,900,975	2.49%	425	49.77%
Freeport	685	Combined	\$	1,329,538	\$ 294,230,513	2.50%	426	49.88%
Motley	685	Combined	\$	1,717,835	\$ 295,948,348	2.51%	427	50.00%
Clarks Grove	689	Combined	\$	767,363	\$ 296,715,711	2.52%	428	50.12%
Rollingstone	690	Combined	\$	953,521	\$ 297,669,232	2.53%	429	50.23%
Ellendale	692	Combined	\$	1,471,378	\$ 299,140,610	2.54%	430	50.35%
Greenbush	695	Combined	\$	1,679,753	\$ 300,820,363	2.55%	431	50.47%
Adams	697	Combined	\$	1,330,593	\$ 302,150,956	2.56%	432	50.59%
Hills	700	Separate	\$	1,214,474	\$ 303,365,430	2.57%	433	50.70%
Hoffman	707	Separate	\$	1,373,039	\$ 304,738,469	2.59%	434	50.82%
Trimont	709	Combined	\$	1,504,371	\$ 306,242,840	2.60%	435	50.94%
Karlstad	713	Combined	\$	1,667,608	\$ 307,910,448	2.61%	436	51.05%
Lake Park	716	Combined	\$	3,488,657	\$ 311,399,105	2.64%	437	51.17%
Kasota	717	Combined	\$	1,376,185	\$ 312,775,290	2.65%	438	51.29%
Welcome	717	Separate	\$	2,170,821	\$ 314,946,111	2.67%	439	51.41%
Mabel	718	Combined	\$	2,252,594	\$ 317,198,705	2.69%	440	51.52%
Greenwood	720	Separate	\$	1,026,512	\$ 318,225,217	2.70%	441	51.64%
Lanesboro	726	Combined	\$	5,713,960	\$ 323,939,177	2.75%	442	51.76%
Twin Valley	727	Combined	\$	2,007,195	\$ 325,946,372	2.77%	443	51.87%
Wabasso	736	Combined	\$	1,992,596	\$ 327,938,968	2.78%	444	51.99%
Sebeka	739	Combined	\$	1,908,080	\$ 329,847,048	2.80%	445	52.11%
Brownton	740	Separate	\$	2,591,674	\$ 332,438,722	2.82%	446	52.22%
Hampton	743	Separate	\$	817,287	\$ 333,256,009	2.83%	447	52.34%
Walnut Grove	744	Combined	\$	2,088,487	\$ 335,344,496	2.85%	448	52.46%
Belgrade	744	Separate	\$	2,396,492	\$ 337,740,988	2.87%	449	52.58%
Holdingford	749	Combined	\$	1,734,639	\$ 339,475,627	2.88%	450	52.69%

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Elysian	750	Combined	\$	1,781,826	\$ 341,257,453	2.90%	451	52.81%
Saint Clair	754	Combined	\$	1,431,091	\$ 342,688,544	2.91%	452	52.93%
Courtland	767	Combined	\$	1,044,056	\$ 343,732,600	2.92%	453	53.04%
Westbrook	785	Combined	\$	3,023,896	\$ 346,756,496	2.94%	454	53.16%
Lamberton	786	Combined	\$	2,413,370	\$ 349,169,866	2.96%	455	53.28%
Onamia	789	Combined	\$	1,766,067	\$ 350,935,933	2.98%	456	53.40%
Lilydale	790	Combined	\$	2,023,127	\$ 352,959,060	3.00%	457	53.51%
Cleveland	801	Combined	\$	1,680,742	\$ 354,639,802	3.01%	458	53.63%
Rushford Village	802	Separate	\$	783,407	\$ 355,423,209	3.02%	459	53.75%
Gibbon	802	Combined	\$	1,638,753	\$ 357,061,962	3.03%	460	53.86%
Saint Stephen	806	Separate	\$	766,878	\$ 357,828,840	3.04%	461	53.98%
Dover	807	Combined	\$	1,168,644	\$ 358,997,484	3.05%	462	54.10%
Fertile	810	Combined	\$	7,655,170	\$ 366,652,654	3.11%	463	54.22%
Raymond	812	Combined	\$	1,465,351	\$ 368,118,005	3.12%	464	54.33%
Stockton	813	Combined	\$	543,490	\$ 368,661,495	3.13%	465	54.45%
Landfall	813	Combined	\$	2,394,201	\$ 371,055,696	3.15%	466	54.57%
Clarkfield	820	Separate	\$	6,932,985	\$ 377,988,681	3.21%	467	54.68%
Bovey	825	Separate	\$	1,899,040	\$ 379,887,721	3.22%	468	54.80%
Kerkhoven	827	Combined	\$	1,234,802	\$ 381,122,523	3.23%	469	54.92%
Isle	827	Combined	\$	5,366,126	\$ 386,488,649	3.28%	470	55.04%
Browerville	834	Combined	\$	2,375,314	\$ 388,863,963	3.30%	471	55.15%
Kimball	836	Combined	\$	1,776,650	\$ 390,640,613	3.32%	472	55.27%
Hancock	837	Combined	\$	1,316,734	\$ 391,957,347	3.33%	473	55.39%
Blackduck	844	Separate	\$	3,501,134	\$ 395,458,481	3.36%	474	55.50%
Henning	848	Combined	\$	4,702,387	\$ 400,160,868	3.40%	475	55.62%
Birchwood	851	Separate	\$	1,167,627	\$ 401,328,495	3.41%	476	55.74%
Battle Lake	857	Separate	\$	5,145,930	\$ 406,474,425	3.45%	477	55.85%
West Concord	869	Combined	\$	2,119,230	\$ 408,593,655	3.47%	478	55.97%
Emily	881	Combined	\$	1,686,400	\$ 410,280,055	3.48%	479	56.09%
Morgan	882	Combined	\$	2,312,351	\$ 412,592,406	3.50%	480	56.21%
Silver Lake	884	Combined	\$	2,471,510	\$ 415,063,916	3.52%	481	56.32%
Mazeppa	894	Separate	\$	2,050,436	\$ 417,114,352	3.54%	482	56.44%
Deer River	905	Separate	\$	5,652,983	\$ 422,767,335	3.59%	483	56.56%
Hallock	909	Combined	\$	2,695,369	\$ 425,462,704	3.61%	484	56.67%
Pine River	921	Combined	\$	3,655,030	\$ 429,117,734	3.64%	485	56.79%
Buhl	957	Separate	\$	2,675,764	\$ 431,793,498	3.66%	486	56.91%
Biwabik	960	Separate	\$	4,413,278	\$ 436,206,776	3.70%	487	57.03%
Morristown	963	Combined	\$	1,910,845	\$ 438,117,621	3.72%	488	57.14%
Hilltop	967	Separate	\$	1,408,025	\$ 439,525,646	3.73%	489	57.26%
Carlton	969	Combined	\$	2,408,967	\$ 441,934,613	3.75%	490	57.38%
Nashwauk	971	Combined	\$	5,259,888	\$ 447,194,501	3.80%	491	57.49%
LeRoy	974	Separate	\$	3,185,619	\$ 450,380,120	3.82%	492	57.61%
Walker	975	Combined	\$	7,808,254	\$ 458,188,374	3.89%	493	57.73%
Baudette	976	Combined	\$	6,887,860	\$ 465,076,234	3.95%	494	57.85%
Keewatin	979	Combined	\$	3,614,055	\$ 468,690,289	3.98%	495	57.96%
Henderson	992	Combined	\$	1,960,840	\$ 470,651,129	3.99%	496	58.08%
Bird Island	1,007	Combined	\$	2,098,702	\$ 472,749,831	4.01%	497	58.20%
Houston	1,012	Separate	\$	2,266,733	\$ 475,016,564	4.03%	498	58.31%
Hector	1,012	Separate	\$	2,747,611	\$ 477,764,175	4.05%	499	58.43%
Parkers Prairie	1,015	Combined	\$	1,714,211	\$ 479,478,386	4.07%	500	58.55%

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Scanlon	1,019	Combined	\$	1,249,767	\$ 480,728,153	4.08%	501	58.67%
Lake Saint Croix Beach	1,023	Separate	\$	951,405	\$ 481,679,558	4.09%	502	58.78%
Watkins	1,045	Combined	\$	1,941,862	\$ 483,621,420	4.10%	503	58.90%
Harmony	1,051	Combined	\$	3,748,104	\$ 487,369,524	4.14%	504	59.02%
Sherburn	1,063	Separate	\$	11,581,288	\$ 498,950,812	4.23%	505	59.13%
Eden Valley	1,076	Combined	\$	2,314,175	\$ 501,264,987	4.25%	506	59.25%
East Gull Lake	1,077	Combined	\$	1,699,033	\$ 502,964,020	4.27%	507	59.37%
Lake Shore	1,090	Combined	\$	2,062,257	\$ 505,026,277	4.29%	508	59.48%
Truman	1,098	Combined	\$	4,098,854	\$ 509,125,131	4.32%	509	59.60%
Taylors Falls	1,102	Combined	\$	1,363,433	\$ 510,488,564	4.33%	510	59.72%
Tyler	1,112	Separate	\$	4,355,734	\$ 514,844,298	4.37%	511	59.84%
Spicer	1,124	Separate	\$	3,472,535	\$ 518,316,833	4.40%	512	59.95%
Harris	1,129	Separate	\$	1,198,559	\$ 519,515,392	4.41%	513	60.07%
Atwater	1,137	Combined	\$	1,577,964	\$ 521,093,356	4.42%	514	60.19%
Mantorville	1,139	Combined	\$	1,742,923	\$ 522,836,279	4.44%	515	60.30%
Cottonwood	1,152	Combined	\$	2,449,332	\$ 525,285,611	4.46%	516	60.42%
Dellwood	1,156	Separate	\$	1,050,370	\$ 526,335,981	4.47%	517	60.54%
Grand Meadow	1,156	Separate	\$	2,383,298	\$ 528,719,279	4.49%	518	60.66%
Elgin	1,165	Combined	\$	1,810,361	\$ 530,529,640	4.50%	519	60.77%
Wanamingo	1,175	Separate	\$	2,396,015	\$ 532,925,655	4.52%	520	60.89%
Nicollet	1,193	Separate	\$	1,724,885	\$ 534,650,540	4.54%	521	61.01%
Shafer	1,201	Separate	\$	1,439,786	\$ 536,090,326	4.55%	522	61.12%
Adrian	1,211	Separate	\$	4,956,421	\$ 541,046,747	4.59%	523	61.24%
Mahnomen	1,233	Separate	\$	5,733,452	\$ 546,780,199	4.64%	524	61.36%
Fairfax	1,237	Combined	\$	5,331,966	\$ 552,112,165	4.69%	525	61.48%
New Richland	1,240	Combined	\$	8,003,737	\$ 560,115,902	4.75%	526	61.59%
Edgerton	1,245	Separate	\$	2,278,968	\$ 562,394,870	4.77%	527	61.71%
Spring Grove	1,265	Combined	\$	4,423,651	\$ 566,818,521	4.81%	528	61.83%
Royalton	1,280	Combined	\$	1,959,569	\$ 568,778,090	4.83%	529	61.94%
Elbow Lake	1,285	Combined	\$	6,844,133	\$ 575,622,223	4.89%	530	62.06%
New York Mills	1,287	Combined	\$	4,946,508	\$ 580,568,731	4.93%	531	62.18%
Goodhue	1,297	Separate	\$	3,908,296	\$ 584,477,027	4.96%	532	62.30%
Bagley	1,299	Combined	\$	8,438,294	\$ 592,915,321	5.03%	533	62.41%
Renville	1,301	Combined	\$	2,168,534	\$ 595,083,855	5.05%	534	62.53%
Madison Lake	1,302	Separate	\$	3,022,498	\$ 598,106,353	5.08%	535	62.65%
New London	1,323	Combined	\$	3,226,135	\$ 601,332,488	5.10%	536	62.76%
Frazee	1,338	Combined	\$	3,155,853	\$ 604,488,341	5.13%	537	62.88%
Preston	1,340	Separate	\$	6,945,474	\$ 611,433,815	5.19%	538	63.00%
Grand Marais	1,344	Separate	\$	10,137,905	\$ 621,571,720	5.28%	539	63.11%
Red Lake Falls	1,353	Combined	\$	2,978,237	\$ 624,549,957	5.30%	540	63.23%
Menahga	1,353	Separate	\$	13,080,452	\$ 637,630,409	5.41%	541	63.35%
Winthrop	1,356	Combined	\$	4,869,598	\$ 642,500,007	5.45%	542	63.47%
Minneota	1,365	Separate	\$	2,125,832	\$ 644,625,839	5.47%	543	63.58%
Winnebago	1,365	Separate	\$	3,751,979	\$ 648,377,818	5.50%	544	63.70%
Fulda	1,381	Combined	\$	1,962,613	\$ 650,340,431	5.52%	545	63.82%
Medford	1,383	Combined	\$	2,551,145	\$ 652,891,576	5.54%	546	63.93%
Babbitt	1,384	Combined	\$	6,576,920	\$ 659,468,496	5.60%	547	64.05%
Glyndon	1,385	Combined	\$	2,965,840	\$ 662,434,336	5.62%	548	64.17%
Hayfield	1,396	Combined	\$	7,790,066	\$ 670,224,402	5.69%	549	64.29%
Appleton	1,425	Combined	\$	22,181,656	\$ 692,406,058	5.88%	550	64.40%

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Fosston	1,427	Combined	\$	10,406,855	\$ 702,812,913	5.96%	551	64.52%
Clara City	1,432	Separate	\$	10,080,573	\$ 712,893,486	6.05%	552	64.64%
Starbuck	1,440	Combined	\$	3,165,010	\$ 716,058,496	6.08%	553	64.75%
Wheaton	1,455	Combined	\$	2,785,826	\$ 718,844,322	6.10%	554	64.87%
Pierz	1,456	Separate	\$	3,426,335	\$ 722,270,657	6.13%	555	64.99%
Dawson	1,464	Combined	\$	10,872,649	\$ 733,143,306	6.22%	556	65.11%
Dassel	1,505	Combined	\$	5,736,471	\$ 738,879,777	6.27%	557	65.22%
Richmond	1,508	Combined	\$	2,602,981	\$ 741,482,758	6.29%	558	65.34%
Madison	1,518	Separate	\$	8,820,803	\$ 750,303,561	6.37%	559	65.46%
Lewiston	1,525	Separate	\$	3,151,581	\$ 753,455,142	6.39%	560	65.57%
Tonka Bay	1,608	Combined	\$	3,200,260	\$ 756,655,402	6.42%	561	65.69%
Warren	1,628	Combined	\$	14,390,468	\$ 771,045,870	6.54%	562	65.81%
Canby	1,633	Separate	\$	5,044,219	\$ 776,090,089	6.59%	563	65.93%
Avon	1,667	Combined	\$	3,297,391	\$ 779,387,480	6.61%	564	66.04%
Gilbert	1,675	Combined	\$	6,264,662	\$ 785,652,142	6.67%	565	66.16%
Lakeland	1,680	Separate	\$	1,985,345	\$ 787,637,487	6.68%	566	66.28%
Aurora	1,688	Combined	\$	4,402,189	\$ 792,039,676	6.72%	567	66.39%
Long Lake	1,700	Separate	\$	4,483,561	\$ 796,523,237	6.76%	568	66.51%
Spring Park	1,716	Combined	\$	2,392,219	\$ 798,915,456	6.78%	569	66.63%
Mapleton	1,725	Separate	\$	3,762,138	\$ 802,677,594	6.81%	570	66.74%
Stacy	1,726	Combined	\$	6,084,752	\$ 808,762,346	6.86%	571	66.86%
Lakefield	1,762	Separate	\$	6,962,896	\$ 815,725,242	6.92%	572	66.98%
Ada	1,773	Combined	\$	5,509,745	\$ 821,234,987	6.97%	573	67.10%
Waterville	1,776	Separate	\$	3,133,084	\$ 824,368,071	7.00%	574	67.21%
Rock Creek	1,784	Separate	\$	683,227	\$ 825,051,298	7.00%	575	67.33%
Braham	1,784	Separate	\$	4,762,698	\$ 829,813,996	7.04%	576	67.45%
Osakis	1,808	Combined	\$	4,211,846	\$ 834,025,842	7.08%	577	67.56%
Oronoco	1,814	Combined	\$	24,079,465	\$ 858,105,307	7.28%	578	67.68%
Warroad	1,857	Combined	\$	13,318,253	\$ 871,423,560	7.40%	579	67.80%
Rushford	1,880	Combined	\$	6,123,943	\$ 877,547,503	7.45%	580	67.92%
Silver Bay	1,895	Combined	\$	7,509,671	\$ 885,057,174	7.51%	581	68.03%
Lester Prairie	1,945	Combined	\$	3,361,042	\$ 888,418,216	7.54%	582	68.15%
Maple Plain	1,950	Separate	\$	3,840,076	\$ 892,258,292	7.57%	583	68.27%
Kenyon	1,960	Separate	\$	6,307,560	\$ 898,565,852	7.63%	584	68.38%
Hinckley	1,964	Separate	\$	6,721,180	\$ 905,287,032	7.68%	585	68.50%
Dundas	1,979	Separate	\$	3,328,800	\$ 908,615,832	7.71%	586	68.62%
Hoyt Lakes	2,003	Combined	\$	6,690,081	\$ 915,305,913	7.77%	587	68.74%
Blooming Prairie	2,003	Combined	\$	6,830,756	\$ 922,136,669	7.83%	588	68.85%
Springfield	2,012	Separate	\$	8,710,009	\$ 930,846,678	7.90%	589	68.97%
Coleraine	2,014	Combined	\$	3,035,567	\$ 933,882,245	7.93%	590	69.09%
Slayton	2,032	Separate	\$	3,673,971	\$ 937,556,216	7.96%	591	69.20%
Cologne	2,062	Separate	\$	3,707,588	\$ 941,263,804	7.99%	592	69.32%
Tracy	2,070	Separate	\$	10,008,987	\$ 951,272,791	8.07%	593	69.44%
Ortonville	2,072	Combined	\$	42,357,186	\$ 993,629,977	8.43%	594	69.56%
Mountain Lake	2,079	Combined	\$	9,425,560	\$ 1,003,055,537	8.51%	595	69.67%
Eyota	2,082	Separate	\$	2,901,682	\$ 1,005,957,219	8.54%	596	69.79%
Rice	2,095	Combined	\$	2,109,213	\$ 1,008,066,432	8.56%	597	69.91%
Waverly	2,116	Combined	\$	4,692,678	\$ 1,012,759,110	8.60%	598	70.02%
Nisswa	2,121	Combined	\$	9,919,750	\$ 1,022,678,860	8.68%	599	70.14%
Clearwater	2,129	Combined	\$	4,741,410	\$ 1,027,420,270	8.72%	600	70.26%

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Howard Lake	2,173	Separate	\$	7,823,501	\$ 1,035,243,771	8.79%	601	70.37%
Lauderdale	2,221	Separate	\$	2,838,482	\$ 1,038,082,253	8.81%	602	70.49%
Maple Lake	2,240	Combined	\$	7,122,571	\$ 1,045,204,824	8.87%	603	70.61%
Aitkin	2,266	Separate	\$	11,047,456	\$ 1,056,252,280	8.96%	604	70.73%
Saint Bonifacius	2,267	Combined	\$	2,979,696	\$ 1,059,231,976	8.99%	605	70.84%
Winsted	2,278	Separate	\$	5,824,590	\$ 1,065,056,566	9.04%	606	70.96%
Arlington	2,329	Separate	\$	7,029,199	\$ 1,072,085,765	9.10%	607	71.08%
Excelsior	2,335	Separate	\$	7,277,533	\$ 1,079,363,298	9.16%	608	71.19%
Olivia	2,347	Separate	\$	11,535,426	\$ 1,090,898,724	9.26%	609	71.31%
Hawley	2,353	Combined	\$	9,927,304	\$ 1,100,826,028	9.34%	610	71.43%
Gaylord	2,357	Separate	\$	5,854,921	\$ 1,106,680,949	9.39%	611	71.55%
Wells	2,373	Separate	\$	9,567,978	\$ 1,116,248,927	9.47%	612	71.66%
Madelia	2,409	Combined	\$	11,859,165	\$ 1,128,108,092	9.57%	613	71.78%
Crosby	2,421	Combined	\$	5,940,725	\$ 1,134,048,817	9.62%	614	71.90%
Rockville	2,433	Separate	\$	3,111,915	\$ 1,137,160,732	9.65%	615	72.01%
Spring Valley	2,476	Combined	\$	8,385,959	\$ 1,145,546,691	9.72%	616	72.13%
Crosslake	2,490	Separate	\$	7,217,966	\$ 1,152,764,657	9.78%	617	72.25%
Pequot Lakes	2,494	Separate	\$	3,595,769	\$ 1,156,360,426	9.81%	618	72.37%
Janesville	2,502	Separate	\$	9,635,500	\$ 1,165,995,926	9.90%	619	72.48%
Mayer	2,542	Separate	\$	3,419,810	\$ 1,169,415,736	9.92%	620	72.60%
Le Center	2,544	Combined	\$	5,313,645	\$ 1,174,729,381	9.97%	621	72.72%
Pelican Rapids	2,560	Combined	\$	7,091,692	\$ 1,181,821,073	10.03%	622	72.83%
Paynesville	2,578	Separate	\$	8,168,475	\$ 1,189,989,548	10.10%	623	72.95%
Lake Crystal	2,579	Separate	\$	8,231,995	\$ 1,198,221,543	10.17%	624	73.07%
Sandstone	2,583	Separate	\$	2,960,057	\$ 1,201,181,600	10.19%	625	73.19%
Wabasha	2,622	Combined	\$	8,066,951	\$ 1,209,248,551	10.26%	626	73.30%
Osseo	2,642	Separate	\$	6,338,469	\$ 1,215,587,020	10.32%	627	73.42%
Foley	2,657	Separate	\$	12,331,191	\$ 1,227,918,211	10.42%	628	73.54%
Granite Falls	2,673	Separate	\$	14,595,880	\$ 1,242,514,091	10.54%	629	73.65%
Cohasset	2,693	Combined	\$	7,695,615	\$ 1,250,209,706	10.61%	630	73.77%
Glenwood	2,705	Separate	\$	7,903,208	\$ 1,258,112,914	10.68%	631	73.89%
Lexington	2,738	Separate	\$	7,157,185	\$ 1,265,270,099	10.74%	632	74.00%
Breezy Point	2,780	Combined	\$	3,860,008	\$ 1,269,130,107	10.77%	633	74.12%
Moose Lake	2,824	Separate	\$	10,981,206	\$ 1,280,111,313	10.86%	634	74.24%
Albany	2,837	Combined	\$	5,843,072	\$ 1,285,954,385	10.91%	635	74.36%
Roseau	2,850	Combined	\$	12,414,101	\$ 1,298,368,486	11.02%	636	74.47%
Cokato	2,855	Separate	\$	4,670,113	\$ 1,303,038,599	11.06%	637	74.59%
Barnesville	2,858	Separate	\$	10,900,426	\$ 1,313,939,025	11.15%	638	74.71%
Mountain Iron	2,862	Separate	\$	13,353,015	\$ 1,327,292,040	11.26%	639	74.82%
Dodge Center	2,889	Separate	\$	6,484,503	\$ 1,333,776,543	11.32%	640	74.94%
Caledonia	2,895	Separate	\$	9,026,795	\$ 1,342,803,338	11.40%	641	75.06%
Greenfield	2,947	Separate	\$	2,966,047	\$ 1,345,769,385	11.42%	642	75.18%
Afton	2,983	Separate	\$	4,663,929	\$ 1,350,433,314	11.46%	643	75.29%
Staples	3,010	Separate	\$	10,117,060	\$ 1,360,550,374	11.55%	644	75.41%
Chatfield	3,050	Separate	\$	13,433,584	\$ 1,373,983,958	11.66%	645	75.53%
Milaca	3,063	Separate	\$	6,714,003	\$ 1,380,697,961	11.72%	646	75.64%
Proctor	3,097	Separate	\$	9,987,856	\$ 1,390,685,817	11.80%	647	75.76%
Blue Earth	3,130	Combined	\$	18,714,056	\$ 1,409,399,873	11.96%	648	75.88%
Ely	3,209	Combined	\$	18,140,063	\$ 1,427,539,936	12.12%	649	76.00%
Eagle Lake	3,331	Combined	\$	3,830,300	\$ 1,431,370,236	12.15%	650	76.11%

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Breckenridge	3,348	Combined	\$	8,966,767	\$ 1,440,337,003	12.22%	651	76.23%
Jackson	3,360	Separate	\$	13,344,190	\$ 1,453,681,193	12.34%	652	76.35%
Rush City	3,404	Separate	\$	4,448,766	\$ 1,458,129,959	12.37%	653	76.46%
Sleepy Eye	3,431	Combined	\$	33,157,949	\$ 1,491,287,908	12.66%	654	76.58%
Annandale	3,441	Combined	\$	8,836,966	\$ 1,500,124,874	12.73%	655	76.70%
Pine City	3,458	Separate	\$	9,089,565	\$ 1,509,214,439	12.81%	656	76.81%
Eveleth	3,469	Combined	\$	11,150,223	\$ 1,520,364,662	12.90%	657	76.93%
Montgomery	3,504	Combined	\$	6,296,402	\$ 1,526,661,064	12.96%	658	77.05%
Plainview	3,553	Separate	\$	6,546,265	\$ 1,533,207,329	13.01%	659	77.17%
Benson	3,562	Separate	\$	10,336,252	\$ 1,543,543,581	13.10%	660	77.28%
Perham	3,605	Separate	\$	26,380,078	\$ 1,569,923,659	13.32%	661	77.40%
Saint Augusta	3,633	Separate	\$	3,686,043	\$ 1,573,609,702	13.35%	662	77.52%
Melrose	3,639	Separate	\$	20,130,265	\$ 1,593,739,967	13.53%	663	77.63%
Bayport	3,691	Separate	\$	5,255,089	\$ 1,598,995,056	13.57%	664	77.75%
Two Harbors	3,698	Separate	\$	34,569,525	\$ 1,633,564,581	13.86%	665	77.87%
Long Prairie	3,727	Combined	\$	10,393,276	\$ 1,643,957,857	13.95%	666	77.99%
Mora	3,729	Combined	\$	19,892,805	\$ 1,663,850,662	14.12%	667	78.10%
Independence	3,771	Separate	\$	4,625,982	\$ 1,668,476,644	14.16%	668	78.22%
Deephaven	3,840	Separate	\$	5,714,329	\$ 1,674,190,973	14.21%	669	78.34%
Hanover	3,874	Combined	\$	5,406,974	\$ 1,679,597,947	14.25%	670	78.45%
Centerville	3,912	Separate	\$	6,224,798	\$ 1,685,822,745	14.31%	671	78.57%
Pine Island	3,930	Combined	\$	6,880,185	\$ 1,692,702,930	14.37%	672	78.69%
Montrose	3,983	Separate	\$	5,455,886	\$ 1,698,158,816	14.41%	673	78.81%
Grant	3,991	Separate	\$	2,039,106	\$ 1,700,197,922	14.43%	674	78.92%
Scandia	4,001	Separate	\$	3,379,695	\$ 1,703,577,617	14.46%	675	79.04%
Norwood Young America	4,008	Separate	\$	8,180,282	\$ 1,711,757,899	14.53%	676	79.16%
Saint Charles	4,017	Separate	\$	9,147,709	\$ 1,720,905,608	14.60%	677	79.27%
Zumbrota	4,036	Separate	\$	7,532,287	\$ 1,728,437,895	14.67%	678	79.39%
Rice Lake	4,101	Combined	\$	5,125,661	\$ 1,733,563,556	14.71%	679	79.51%
Pipestone	4,106	Separate	\$	13,460,179	\$ 1,747,023,735	14.83%	680	79.63%
Goodview	4,150	Combined	\$	4,570,163	\$ 1,751,593,898	14.87%	681	79.74%
Columbus	4,172	Separate	\$	7,109,248	\$ 1,758,703,146	14.93%	682	79.86%
Cold Spring	4,266	Separate	\$	9,573,935	\$ 1,768,277,081	15.01%	683	79.98%
Le Sueur	4,268	Separate	\$	24,632,939	\$ 1,792,910,020	15.22%	684	80.09%
Park Rapids	4,298	Separate	\$	10,853,389	\$ 1,803,763,409	15.31%	685	80.21%
Cannon Falls	4,310	Separate	\$	10,155,670	\$ 1,813,919,079	15.39%	686	80.33%
Wadena	4,311	Combined	\$	19,940,090	\$ 1,833,859,169	15.56%	687	80.44%
Wayzata	4,437	Separate	\$	23,635,525	\$ 1,857,494,694	15.76%	688	80.56%
Newport	4,501	Separate	\$	5,991,421	\$ 1,863,486,115	15.81%	689	80.68%
Nowthen	4,517	Combined	\$	2,688,193	\$ 1,866,174,308	15.84%	690	80.80%
Sauk Centre	4,660	Combined	\$	20,957,670	\$ 1,887,131,978	16.02%	691	80.91%
Chisholm	4,732	Separate	\$	11,836,455	\$ 1,898,968,433	16.12%	692	81.03%
Oak Park Heights	4,776	Separate	\$	10,765,259	\$ 1,909,733,692	16.21%	693	81.15%
Rockford	4,781	Separate	\$	5,783,080	\$ 1,915,516,772	16.26%	694	81.26%
Saint James	4,788	Combined	\$	18,740,678	\$ 1,934,257,450	16.42%	695	81.38%
Watertown	4,848	Separate	\$	11,395,392	\$ 1,945,652,842	16.51%	696	81.50%
Circle Pines	4,915	Separate	\$	11,391,920	\$ 1,957,044,762	16.61%	697	81.62%
Dilworth	4,918	Separate	\$	9,568,795	\$ 1,966,613,557	16.69%	698	81.73%
Lonsdale	4,933	Separate	\$	8,439,003	\$ 1,975,052,560	16.76%	699	81.85%
Morris	4,961	Separate	\$	16,403,114	\$ 1,991,455,674	16.90%	700	81.97%

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Windom	4,966	Separate	\$	54,144,994	\$ 2,045,600,668	17.36%	701	82.08%
Elko New Market	5,003	Separate	\$	7,359,621	\$ 2,052,960,289	17.42%	702	82.20%
Lindstrom	5,019	Separate	\$	10,688,051	\$ 2,063,648,340	17.51%	703	82.32%
Luverne	5,033	Separate	\$	22,784,324	\$ 2,086,432,664	17.71%	704	82.44%
Becker	5,034	Separate	\$	22,878,029	\$ 2,109,310,693	17.90%	705	82.55%
Redwood Falls	5,078	Separate	\$	21,482,935	\$ 2,130,793,628	18.08%	706	82.67%
North Oaks	5,195	Separate	\$	4,027,662	\$ 2,134,821,290	18.12%	707	82.79%
Falcon Heights	5,379	Separate	\$	7,532,417	\$ 2,142,353,707	18.18%	708	82.90%
Lake City	5,384	Separate	\$	22,309,820	\$ 2,164,663,527	18.37%	709	83.02%
Princeton	5,425	Separate	\$	22,253,901	\$ 2,186,917,428	18.56%	710	83.14%
La Crescent	5,431	Separate	\$	10,720,101	\$ 2,197,637,529	18.65%	711	83.26%
Credit River	5,498	Separate	\$	4,167,610	\$ 2,201,805,139	18.69%	712	83.37%
Saint Paul Park	5,498	Separate	\$	6,550,505	\$ 2,208,355,644	18.74%	713	83.49%
Montevideo	5,513	Combined	\$	15,396,365	\$ 2,223,752,009	18.87%	714	83.61%
Chisago City	5,765	Separate	\$	6,587,920	\$ 2,230,339,929	18.93%	715	83.72%
International Falls	5,799	Separate	\$	17,301,349	\$ 2,247,641,278	19.08%	716	83.84%
Glencoe	5,832	Separate	\$	28,044,825	\$ 2,275,686,103	19.31%	717	83.96%
Carver	6,371	Separate	\$	9,951,712	\$ 2,285,637,815	19.40%	718	84.07%
Zimmerman	6,575	Combined	\$	6,797,701	\$ 2,292,435,516	19.46%	719	84.19%
Litchfield	6,718	Separate	\$	29,125,829	\$ 2,321,561,345	19.70%	720	84.31%
Jordan	6,836	Separate	\$	12,737,153	\$ 2,334,298,498	19.81%	721	84.43%
Byron	6,883	Separate	\$	12,804,035	\$ 2,347,102,533	19.92%	722	84.54%
Stewartville	6,903	Separate	\$	10,902,670	\$ 2,358,005,203	20.01%	723	84.66%
Delano	7,023	Separate	\$	28,002,729	\$ 2,386,007,932	20.25%	724	84.78%
Kasson	7,115	Separate	\$	17,745,502	\$ 2,403,753,434	20.40%	725	84.89%
Saint Joseph	7,117	Separate	\$	12,036,309	\$ 2,415,789,743	20.50%	726	85.01%
Isanti	7,218	Separate	\$	14,505,005	\$ 2,430,294,748	20.63%	727	85.13%
Medina	7,250	Separate	\$	11,195,433	\$ 2,441,490,181	20.72%	728	85.25%
Belle Plaine	7,415	Separate	\$	14,688,401	\$ 2,456,178,582	20.84%	729	85.36%
Spring Lake Park	7,430	Combined	\$	8,379,901	\$ 2,464,558,483	20.92%	730	85.48%
Corcoran	7,430	Separate	\$	15,205,336	\$ 2,479,763,819	21.05%	731	85.60%
Crookston	7,450	Separate	\$	13,372,116	\$ 2,493,135,935	21.16%	732	85.71%
Shorewood	7,859	Separate	\$	11,661,362	\$ 2,504,797,297	21.26%	733	85.83%
Mahtomedi	8,055	Separate	\$	12,187,895	\$ 2,516,985,192	21.36%	734	85.95%
Albertville	8,220	Separate	\$	10,156,126	\$ 2,527,141,318	21.45%	735	86.07%
Wyoming	8,228	Combined	\$	9,065,738	\$ 2,536,207,056	21.52%	736	86.18%
Saint Francis	8,306	Separate	\$	14,125,379	\$ 2,550,332,435	21.64%	737	86.30%
Virginia	8,331	Separate	\$	51,582,591	\$ 2,601,915,026	22.08%	738	86.42%
New Prague	8,340	Separate	\$	25,867,188	\$ 2,627,782,214	22.30%	739	86.53%
Waite Park	8,444	Combined	\$	18,623,213	\$ 2,646,405,427	22.46%	740	86.65%
Orono	8,447	Separate	\$	18,695,627	\$ 2,665,101,054	22.62%	741	86.77%
Minnetrista	8,827	Separate	\$	11,983,244	\$ 2,677,084,298	22.72%	742	86.89%
Baxter	9,030	Separate	\$	22,001,071	\$ 2,699,085,369	22.91%	743	87.00%
Thief River Falls	9,058	Separate	\$	39,613,878	\$ 2,738,699,247	23.24%	744	87.12%
Saint Anthony	9,060	Separate	\$	24,343,735	\$ 2,763,042,982	23.45%	745	87.24%
Oak Grove	9,102	Separate	\$	5,342,811	\$ 2,768,385,793	23.49%	746	87.35%
Little Falls	9,153	Separate	\$	17,108,460	\$ 2,785,494,253	23.64%	747	87.47%
East Grand Forks	9,206	Separate	\$	36,862,468	\$ 2,822,356,721	23.95%	748	87.59%
Dayton	9,281	Combined	\$	24,335,831	\$ 2,846,692,552	24.16%	749	87.70%
Mound	9,284	Combined	\$	20,743,198	\$ 2,867,435,750	24.34%	750	87.82%

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Waseca	9,306	Separate	\$	24,785,320	\$ 2,892,221,070	24.55%	751	87.94%
Arden Hills	9,682	Separate	\$	13,139,511	\$ 2,905,360,581	24.66%	752	88.06%
Hermantown	10,030	Separate	\$	18,252,888	\$ 2,923,613,469	24.81%	753	88.17%
Detroit Lakes	10,119	Separate	\$	58,633,015	\$ 2,982,246,484	25.31%	754	88.29%
Cambridge	10,541	Separate	\$	24,852,248	\$ 3,007,098,732	25.52%	755	88.41%
Fairmont	10,549	Separate	\$	43,968,334	\$ 3,051,067,066	25.89%	756	88.52%
Little Canada	10,632	Separate	\$	12,855,077	\$ 3,063,922,143	26.00%	757	88.64%
Victoria	11,289	Separate	\$	16,400,762	\$ 3,080,322,905	26.14%	758	88.76%
Grand Rapids	11,346	Separate	\$	49,432,952	\$ 3,129,755,857	26.56%	759	88.88%
Mendota Heights	11,658	Separate	\$	20,394,418	\$ 3,150,150,275	26.73%	760	88.99%
North Branch	11,756	Separate	\$	24,454,331	\$ 3,174,604,606	26.94%	761	89.11%
East Bethel	11,961	Separate	\$	10,540,449	\$ 3,185,145,055	27.03%	762	89.23%
North Saint Paul	12,486	Separate	\$	30,358,388	\$ 3,215,503,443	27.29%	763	89.34%
Big Lake	12,492	Separate	\$	21,538,063	\$ 3,237,041,506	27.47%	764	89.46%
Saint Peter	12,590	Separate	\$	91,966,651	\$ 3,329,008,157	28.25%	765	89.58%
Cloquet	12,864	Separate	\$	18,924,087	\$ 3,347,932,244	28.41%	766	89.70%
Mounds View	12,965	Separate	\$	16,359,921	\$ 3,364,292,165	28.55%	767	89.81%
Vadnais Heights	13,270	Separate	\$	13,926,448	\$ 3,378,218,613	28.67%	768	89.93%
Lake Elmo	13,514	Separate	\$	27,429,010	\$ 3,405,647,623	28.90%	769	90.05%
Sauk Rapids	13,559	Separate	\$	18,918,173	\$ 3,424,565,796	29.06%	770	90.16%
Waconia	13,593	Separate	\$	22,844,837	\$ 3,447,410,633	29.26%	771	90.28%
Marshall	13,811	Separate	\$	82,163,364	\$ 3,529,573,997	29.95%	772	90.40%
Worthington	14,052	Separate	\$	51,790,797	\$ 3,581,364,794	30.39%	773	90.52%
Fergus Falls	14,085	Separate	\$	33,764,108	\$ 3,615,128,902	30.68%	774	90.63%
New Ulm	14,115	Combined	\$	74,681,297	\$ 3,689,810,199	31.31%	775	90.75%
Rogers	14,430	Separate	\$	28,656,006	\$ 3,718,466,205	31.56%	776	90.87%
North Mankato	14,886	Separate	\$	25,146,891	\$ 3,743,613,096	31.77%	777	90.98%
Brainerd	14,895	Separate	\$	73,300,904	\$ 3,816,914,000	32.39%	778	91.10%
Robbinsdale	14,986	Separate	\$	31,427,206	\$ 3,848,341,206	32.66%	779	91.22%
Hutchinson	15,037	Separate	\$	85,550,639	\$ 3,933,891,845	33.39%	780	91.33%
Monticello	15,087	Separate	\$	35,309,618	\$ 3,969,201,463	33.69%	781	91.45%
Alexandria	15,263	Combined	\$	61,988,817	\$ 4,031,190,280	34.21%	782	91.57%
Bemidji	15,947	Separate	\$	38,722,396	\$ 4,069,912,676	34.54%	783	91.69%
Hibbing	16,064	Separate	\$	63,157,270	\$ 4,133,069,946	35.08%	784	91.80%
Hugo	16,354	Separate	\$	15,025,386	\$ 4,148,095,332	35.20%	785	91.92%
Ham Lake	16,524	Separate	\$	8,801,805	\$ 4,156,897,137	35.28%	786	92.04%
Red Wing	16,873	Separate	\$	55,102,685	\$ 4,211,999,822	35.75%	787	92.15%
Buffalo	16,884	Separate	\$	58,612,251	\$ 4,270,612,073	36.24%	788	92.27%
Anoka	18,127	Separate	\$	93,234,388	\$ 4,363,846,461	37.03%	789	92.39%
Albert Lea	18,500	Separate	\$	37,797,671	\$ 4,401,644,132	37.36%	790	92.51%
Hopkins	18,608	Separate	\$	40,219,833	\$ 4,441,863,965	37.70%	791	92.62%
Stillwater	19,425	Separate	\$	35,375,668	\$ 4,477,239,633	38.00%	792	92.74%
Sartell	19,606	Separate	\$	30,619,442	\$ 4,507,859,075	38.26%	793	92.86%
Saint Michael	20,371	Separate	\$	20,035,334	\$ 4,527,894,409	38.43%	794	92.97%
South Saint Paul	20,489	Separate	\$	55,695,331	\$ 4,583,589,740	38.90%	795	93.09%
Forest Lake	20,862	Separate	\$	25,192,329	\$ 4,608,782,069	39.11%	796	93.21%
Northfield	21,109	Separate	\$	149,975,411	\$ 4,758,757,480	40.39%	797	93.33%
West Saint Paul	21,169	Separate	\$	32,902,100	\$ 4,791,659,580	40.67%	798	93.44%
New Hope	21,552	Combined	\$	40,081,942	\$ 4,831,741,522	41.01%	799	93.56%
Columbia Heights	21,592	Separate	\$	44,253,846	\$ 4,875,995,368	41.38%	800	93.68%

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Lino Lakes	21,658	Separate	\$	25,894,700	\$ 4,901,890,068	41.60%	801	93.79%
Willmar	21,962	Separate	\$	72,950,906	\$ 4,974,840,974	42.22%	802	93.91%
Golden Valley	22,034	Separate	\$	58,151,303	\$ 5,032,992,277	42.71%	803	94.03%
Hastings	22,467	Separate	\$	34,385,674	\$ 5,067,377,951	43.01%	804	94.15%
Otsego	22,705	Separate	\$	20,781,889	\$ 5,088,159,840	43.18%	805	94.26%
Crystal	22,791	Separate	\$	31,297,100	\$ 5,119,456,940	43.45%	806	94.38%
New Brighton	23,405	Separate	\$	37,850,336	\$ 5,157,307,276	43.77%	807	94.50%
Farmington	23,719	Separate	\$	32,651,062	\$ 5,189,958,338	44.05%	808	94.61%
Champlin	24,007	Separate	\$	36,902,974	\$ 5,226,861,312	44.36%	809	94.73%
Faribault	24,679	Separate	\$	40,426,868	\$ 5,267,288,180	44.70%	810	94.85%
White Bear Lake	25,067	Separate	\$	30,661,504	\$ 5,297,949,684	44.96%	811	94.96%
Winona	25,995	Separate	\$	39,292,677	\$ 5,337,242,361	45.30%	812	95.08%
Austin	26,626	Separate	\$	109,611,210	\$ 5,446,853,571	46.23%	813	95.20%
Rosemount	26,943	Separate	\$	45,085,103	\$ 5,491,938,674	46.61%	814	95.32%
Elk River	27,001	Separate	\$	88,949,026	\$ 5,580,887,700	47.36%	815	95.43%
Chanhassen	27,005	Separate	\$	31,374,063	\$ 5,612,261,763	47.63%	816	95.55%
Shoreview	27,141	Separate	\$	41,535,727	\$ 5,653,797,490	47.98%	817	95.67%
Owatonna	27,544	Separate	\$	104,713,175	\$ 5,758,510,665	48.87%	818	95.78%
Prior Lake	27,855	Separate	\$	39,050,430	\$ 5,797,561,095	49.20%	819	95.90%
Oakdale	27,858	Separate	\$	34,285,001	\$ 5,831,846,096	49.49%	820	96.02%
Chaska	28,170	Separate	\$	119,872,071	\$ 5,951,718,167	50.51%	821	96.14%
Ramsey	28,712	Separate	\$	29,790,133	\$ 5,981,508,300	50.76%	822	96.25%
Fridley	29,962	Separate	\$	55,178,763	\$ 6,036,687,063	51.23%	823	96.37%
Andover	32,822	Separate	\$	34,602,014	\$ 6,071,289,077	51.53%	824	96.49%
Savage	33,137	Separate	\$	47,720,412	\$ 6,119,009,489	51.93%	825	96.60%
Brooklyn Center	33,938	Separate	\$	61,146,677	\$ 6,180,156,166	52.45%	826	96.72%
Inver Grove Heights	35,652	Separate	\$	55,240,691	\$ 6,235,396,857	52.92%	827	96.84%
Richfield	36,543	Separate	\$	87,869,457	\$ 6,323,266,314	53.66%	828	96.96%
Roseville	36,810	Separate	\$	66,045,941	\$ 6,389,312,255	54.22%	829	97.07%
Cottage Grove	41,027	Separate	\$	64,115,102	\$ 6,453,427,357	54.77%	830	97.19%
Maplewood	41,581	Separate	\$	56,377,972	\$ 6,509,805,329	55.25%	831	97.31%
Shakopee	45,961	Separate	\$	122,827,927	\$ 6,632,633,256	56.29%	832	97.42%
Mankato	46,173	Separate	\$	106,419,667	\$ 6,739,052,923	57.19%	833	97.54%
Moorhead	46,200	Separate	\$	138,664,435	\$ 6,877,717,358	58.37%	834	97.66%
Saint Louis Park	49,786	Separate	\$	108,850,489	\$ 6,986,567,847	59.29%	835	97.78%
Edina	54,048	Separate	\$	136,837,917	\$ 7,123,405,764	60.45%	836	97.89%
Minnetonka	54,474	Separate	\$	93,428,799	\$ 7,216,834,563	61.25%	837	98.01%
Apple Valley	55,673	Separate	\$	76,376,593	\$ 7,293,211,156	61.90%	838	98.13%
Coon Rapids	63,415	Separate	\$	72,766,791	\$ 7,365,977,947	62.51%	839	98.24%
Eden Prairie	64,023	Separate	\$	110,805,403	\$ 7,476,783,350	63.45%	840	98.36%
Burnsville	64,522	Separate	\$	104,489,628	\$ 7,581,272,978	64.34%	841	98.48%
Eagan	68,889	Separate	\$	87,544,648	\$ 7,668,817,626	65.08%	842	98.59%
Saint Cloud	71,122	Separate	\$	138,599,608	\$ 7,807,417,234	66.26%	843	98.71%
Maple Grove	71,230	Separate	\$	102,329,076	\$ 7,909,746,310	67.13%	844	98.83%
Blaine	73,512	Separate	\$	88,162,701	\$ 7,997,909,011	67.88%	845	98.95%
Lakeville	73,828	Separate	\$	119,683,579	\$ 8,117,592,590	68.89%	846	99.06%
Woodbury	77,224	Separate	\$	103,273,934	\$ 8,220,866,524	69.77%	847	99.18%
Plymouth	80,762	Separate	\$	116,726,887	\$ 8,337,593,411	70.76%	848	99.30%
Brooklyn Park	84,993	Separate	\$	100,750,659	\$ 8,438,344,070	71.61%	849	99.41%
Duluth	85,667	Separate	\$	368,924,498	\$ 8,807,268,568	74.75%	850	99.53%

City Running Totals

Sorted by Population

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Bloomington	91,330	Separate	\$	204,977,022	\$ 9,012,245,590	76.48%	851	99.65%
Rochester	125,055	Separate	\$	480,679,534	\$ 9,492,925,124	80.56%	852	99.77%
Saint Paul	310,992	Separate	\$	797,588,950	\$ 10,290,514,074	87.33%	853	99.88%
Minneapolis	436,934	Separate	\$	1,492,546,166	\$ 11,783,060,240	100.00%	854	100.00%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Kinbrae	8	Separate	\$	-	\$ -	0.00%	1	0.12%
Boy River	29	Separate	\$	-	\$ -	0.00%	2	0.23%
Funkley	18	Separate	\$	1,264	\$ 1,264	0.00%	3	0.35%
Hillman	21	Separate	\$	10,046	\$ 11,310	0.00%	4	0.47%
Nashua	65	Separate	\$	14,018	\$ 25,328	0.00%	5	0.59%
Strathcona	25	Combined	\$	14,094	\$ 39,422	0.00%	6	0.70%
Barry	16	Separate	\$	14,866	\$ 54,288	0.00%	7	0.82%
Saint Anthony [Stearns]	91	Combined	\$	15,284	\$ 69,572	0.00%	8	0.94%
Trail	39	Separate	\$	15,328	\$ 84,900	0.00%	9	1.05%
Denham	38	Separate	\$	18,275	\$ 103,175	0.00%	10	1.17%
Johnson	33	Separate	\$	18,375	\$ 121,550	0.00%	11	1.29%
Humboldt	43	Separate	\$	19,220	\$ 140,770	0.00%	12	1.41%
Westport	44	Separate	\$	19,463	\$ 160,233	0.00%	13	1.52%
Regal	46	Combined	\$	19,553	\$ 179,786	0.00%	14	1.64%
Aldrich	35	Separate	\$	23,498	\$ 203,284	0.00%	15	1.76%
Leonard	41	Separate	\$	24,242	\$ 227,526	0.00%	16	1.87%
Louisburg	31	Separate	\$	26,108	\$ 253,634	0.00%	17	1.99%
Turtle River	89	Separate	\$	28,098	\$ 281,732	0.00%	18	2.11%
Minneiska	99	Separate	\$	28,262	\$ 309,994	0.00%	19	2.22%
Donaldson	24	Separate	\$	31,076	\$ 341,070	0.00%	20	2.34%
Halma	58	Separate	\$	32,955	\$ 374,025	0.00%	21	2.46%
Farwell	57	Separate	\$	33,381	\$ 407,406	0.00%	22	2.58%
Correll	26	Separate	\$	35,009	\$ 442,415	0.00%	23	2.69%
Fort Ripley	120	Separate	\$	35,228	\$ 477,643	0.00%	24	2.81%
Zemple	80	Separate	\$	35,473	\$ 513,116	0.00%	25	2.93%
Genola	70	Separate	\$	35,786	\$ 548,902	0.00%	26	3.04%
Nimrod	80	Separate	\$	37,024	\$ 585,926	0.00%	27	3.16%
Saint Vincent	61	Separate	\$	37,408	\$ 623,334	0.01%	28	3.28%
Holt	88	Separate	\$	37,917	\$ 661,251	0.01%	29	3.40%
Richville	76	Combined	\$	38,502	\$ 699,753	0.01%	30	3.51%
Chickamaw Beach	129	Separate	\$	40,293	\$ 740,046	0.01%	31	3.63%
Clitherall	65	Separate	\$	41,706	\$ 781,752	0.01%	32	3.75%
Lengby	100	Combined	\$	43,401	\$ 825,153	0.01%	33	3.86%
West Union	91	Separate	\$	44,222	\$ 869,375	0.01%	34	3.98%
Heidelberg	138	Separate	\$	44,368	\$ 913,743	0.01%	35	4.10%
Tenstrike	195	Separate	\$	46,539	\$ 960,282	0.01%	36	4.22%
Hatfield	58	Separate	\$	47,710	\$ 1,007,992	0.01%	37	4.33%
Elmdale	130	Separate	\$	49,488	\$ 1,057,480	0.01%	38	4.45%
Harding	122	Separate	\$	49,635	\$ 1,107,115	0.01%	39	4.57%
Hazel Run	53	Separate	\$	50,410	\$ 1,157,525	0.01%	40	4.68%
Doran	32	Separate	\$	51,693	\$ 1,209,218	0.01%	41	4.80%
Cobden	36	Combined	\$	51,969	\$ 1,261,187	0.01%	42	4.92%
Spring Hill	64	Separate	\$	53,174	\$ 1,314,361	0.01%	43	5.04%
Roosevelt	146	Combined	\$	54,142	\$ 1,368,503	0.01%	44	5.15%
Urbank	50	Combined	\$	54,428	\$ 1,422,931	0.01%	45	5.27%
Foxhome	120	Separate	\$	54,518	\$ 1,477,449	0.01%	46	5.39%
Solway	79	Separate	\$	55,557	\$ 1,533,006	0.01%	47	5.50%
Bena	147	Separate	\$	58,000	\$ 1,591,006	0.01%	48	5.62%
Sedan	50	Combined	\$	59,912	\$ 1,650,918	0.01%	49	5.74%
Mizpah	63	Combined	\$	61,387	\$ 1,712,305	0.01%	50	5.85%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Cedar Mills	64	Separate	\$	62,174	\$ 1,774,479	0.02%	51	5.97%
Saint Rosa	56	Separate	\$	64,375	\$ 1,838,854	0.02%	52	6.09%
Meire Grove	177	Separate	\$	64,409	\$ 1,903,263	0.02%	53	6.21%
Norcross	52	Separate	\$	65,304	\$ 1,968,567	0.02%	54	6.32%
Kingston	197	Separate	\$	67,910	\$ 2,036,477	0.02%	55	6.44%
Trommald	108	Combined	\$	68,895	\$ 2,105,372	0.02%	56	6.56%
Gully	67	Separate	\$	69,334	\$ 2,174,706	0.02%	57	6.67%
Lastrup	119	Separate	\$	69,460	\$ 2,244,166	0.02%	58	6.79%
Vining	62	Separate	\$	69,869	\$ 2,314,035	0.02%	59	6.91%
Bejou	87	Combined	\$	69,878	\$ 2,383,913	0.02%	60	7.03%
Nassau	65	Separate	\$	70,609	\$ 2,454,522	0.02%	61	7.14%
Wilder	63	Combined	\$	73,201	\$ 2,527,723	0.02%	62	7.26%
Myrtle	47	Combined	\$	73,932	\$ 2,601,655	0.02%	63	7.38%
Brookston	117	Separate	\$	76,413	\$ 2,678,068	0.02%	64	7.49%
Wilton	275	Separate	\$	77,770	\$ 2,755,838	0.02%	65	7.61%
Iron Junction	109	Combined	\$	78,748	\$ 2,834,586	0.02%	66	7.73%
Kent	63	Combined	\$	79,088	\$ 2,913,674	0.02%	67	7.85%
Burtrum	122	Combined	\$	79,174	\$ 2,992,848	0.03%	68	7.96%
Trosky	95	Separate	\$	79,903	\$ 3,072,751	0.03%	69	8.08%
McGrath	42	Separate	\$	80,255	\$ 3,153,006	0.03%	70	8.20%
Sargeant	62	Separate	\$	82,852	\$ 3,235,858	0.03%	71	8.31%
Grasston	154	Combined	\$	83,795	\$ 3,319,653	0.03%	72	8.43%
Delhi	46	Separate	\$	85,201	\$ 3,404,854	0.03%	73	8.55%
Kerrick	70	Combined	\$	85,939	\$ 3,490,793	0.03%	74	8.67%
Rutledge	223	Separate	\$	86,675	\$ 3,577,468	0.03%	75	8.78%
Manhattan Beach	64	Combined	\$	87,143	\$ 3,664,611	0.03%	76	8.90%
Leonidas	53	Combined	\$	88,048	\$ 3,752,659	0.03%	77	9.02%
Tintah	67	Separate	\$	91,139	\$ 3,843,798	0.03%	78	9.13%
Henriette	60	Separate	\$	91,288	\$ 3,935,086	0.03%	79	9.25%
Evan	65	Combined	\$	91,933	\$ 4,027,019	0.03%	80	9.37%
Brooks	120	Combined	\$	93,073	\$ 4,120,092	0.03%	81	9.48%
New Trier	85	Separate	\$	94,166	\$ 4,214,258	0.04%	82	9.60%
Elba	136	Separate	\$	97,088	\$ 4,311,346	0.04%	83	9.72%
Federal Dam	121	Combined	\$	100,145	\$ 4,411,491	0.04%	84	9.84%
Strandquist	68	Separate	\$	101,145	\$ 4,512,636	0.04%	85	9.95%
Biscay	114	Combined	\$	103,130	\$ 4,615,766	0.04%	86	10.07%
Georgetown	75	Separate	\$	103,537	\$ 4,719,303	0.04%	87	10.19%
Elkton	132	Combined	\$	104,603	\$ 4,823,906	0.04%	88	10.30%
Erhard	127	Separate	\$	108,022	\$ 4,931,928	0.04%	89	10.42%
Ihlen	71	Separate	\$	109,456	\$ 5,041,384	0.04%	90	10.54%
Coates	144	Combined	\$	110,269	\$ 5,151,653	0.04%	91	10.66%
Twin Lakes	133	Combined	\$	113,045	\$ 5,264,698	0.04%	92	10.77%
Dovray	58	Separate	\$	113,466	\$ 5,378,164	0.05%	93	10.89%
Greenwald	203	Separate	\$	116,874	\$ 5,495,038	0.05%	94	11.01%
Roscoe	131	Combined	\$	118,137	\$ 5,613,175	0.05%	95	11.12%
Meadowlands	133	Separate	\$	119,336	\$ 5,732,511	0.05%	96	11.24%
Perley	113	Combined	\$	124,374	\$ 5,856,885	0.05%	97	11.36%
Millville	153	Combined	\$	126,590	\$ 5,983,475	0.05%	98	11.48%
Squaw Lake	106	Combined	\$	127,924	\$ 6,111,399	0.05%	99	11.59%
Bock	82	Combined	\$	128,607	\$ 6,240,006	0.05%	100	11.71%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Whalan	72	Combined	\$ 136,886	\$ 6,376,892	0.05%	101	11.83%
Seaforth	81	Combined	\$ 137,732	\$ 6,514,624	0.06%	102	11.94%
Hammond	132	Combined	\$ 144,413	\$ 6,659,037	0.06%	103	12.06%
Shevlin	137	Separate	\$ 144,535	\$ 6,803,572	0.06%	104	12.18%
Minnesota City	201	Combined	\$ 147,886	\$ 6,951,458	0.06%	105	12.30%
Kenneth	66	Combined	\$ 151,136	\$ 7,102,594	0.06%	106	12.41%
Effie	106	Combined	\$ 152,033	\$ 7,254,627	0.06%	107	12.53%
La Salle	77	Combined	\$ 156,709	\$ 7,411,336	0.06%	108	12.65%
Wanda	81	Separate	\$ 158,160	\$ 7,569,496	0.06%	109	12.76%
Revere	88	Combined	\$ 160,197	\$ 7,729,693	0.07%	110	12.88%
Arco	85	Combined	\$ 164,386	\$ 7,894,079	0.07%	111	13.00%
Pine Springs	370	Separate	\$ 164,662	\$ 8,058,741	0.07%	112	13.11%
Florence	28	Combined	\$ 165,480	\$ 8,224,221	0.07%	113	13.23%
Tamarack	71	Combined	\$ 165,579	\$ 8,389,800	0.07%	114	13.35%
Manchester	56	Separate	\$ 166,247	\$ 8,556,047	0.07%	115	13.47%
Quamba	108	Combined	\$ 171,280	\$ 8,727,327	0.07%	116	13.58%
Lake Henry	74	Separate	\$ 174,368	\$ 8,901,695	0.08%	117	13.70%
Woodstock	109	Combined	\$ 176,106	\$ 9,077,801	0.08%	118	13.82%
Waltham	160	Combined	\$ 179,069	\$ 9,256,870	0.08%	119	13.93%
Comstock	95	Combined	\$ 179,104	\$ 9,435,974	0.08%	120	14.05%
Taunton	135	Combined	\$ 179,927	\$ 9,615,901	0.08%	121	14.17%
Beltrami	88	Combined	\$ 180,266	\$ 9,796,167	0.08%	122	14.29%
Bruno	104	Combined	\$ 181,033	\$ 9,977,200	0.08%	123	14.40%
Viking	82	Combined	\$ 181,531	\$ 10,158,731	0.09%	124	14.52%
Felton	178	Separate	\$ 182,056	\$ 10,340,787	0.09%	125	14.64%
Alberta	91	Combined	\$ 182,280	\$ 10,523,067	0.09%	126	14.75%
McKinley	102	Separate	\$ 183,121	\$ 10,706,188	0.09%	127	14.87%
Marietta	116	Separate	\$ 184,878	\$ 10,891,066	0.09%	128	14.99%
Elrosa	223	Separate	\$ 186,927	\$ 11,077,993	0.09%	129	15.11%
Dundee	73	Separate	\$ 189,566	\$ 11,267,559	0.10%	130	15.22%
Laporte	141	Separate	\$ 189,897	\$ 11,457,456	0.10%	131	15.34%
Nelson	182	Combined	\$ 193,094	\$ 11,650,550	0.10%	132	15.46%
Flensburg	213	Combined	\$ 193,540	\$ 11,844,090	0.10%	133	15.57%
Nielsville	78	Combined	\$ 194,293	\$ 12,038,383	0.10%	134	15.69%
Winton	169	Combined	\$ 197,937	\$ 12,236,320	0.10%	135	15.81%
Holland	168	Separate	\$ 197,974	\$ 12,434,294	0.11%	136	15.93%
Odessa	102	Combined	\$ 201,674	\$ 12,635,968	0.11%	137	16.04%
Buckman	310	Separate	\$ 203,384	\$ 12,839,352	0.11%	138	16.16%
Wolverton	119	Combined	\$ 204,154	\$ 13,043,506	0.11%	139	16.28%
Dumont	75	Combined	\$ 204,795	\$ 13,248,301	0.11%	140	16.39%
Sobieski	209	Separate	\$ 207,216	\$ 13,455,517	0.11%	141	16.51%
Iona	171	Combined	\$ 208,208	\$ 13,663,725	0.12%	142	16.63%
Odin	122	Combined	\$ 208,880	\$ 13,872,605	0.12%	143	16.74%
Darfur	86	Combined	\$ 215,113	\$ 14,087,718	0.12%	144	16.86%
Clontarf	131	Separate	\$ 218,583	\$ 14,306,301	0.12%	145	16.98%
Warba	163	Separate	\$ 218,890	\$ 14,525,191	0.12%	146	17.10%
Dakota	294	Separate	\$ 227,526	\$ 14,752,717	0.13%	147	17.21%
Pease	245	Combined	\$ 231,083	\$ 14,983,800	0.13%	148	17.33%
Lakeland Shores	334	Separate	\$ 232,346	\$ 15,216,146	0.13%	149	17.45%
Bellechester	179	Separate	\$ 232,677	\$ 15,448,823	0.13%	150	17.56%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Utica	265	Separate	\$	234,279	\$ 15,683,102	0.13%	151	17.68%
Bluffton	208	Separate	\$	239,486	\$ 15,922,588	0.14%	152	17.80%
Porter	155	Separate	\$	240,162	\$ 16,162,750	0.14%	153	17.92%
Conger	155	Combined	\$	240,650	\$ 16,403,400	0.14%	154	18.03%
Mapleview	144	Combined	\$	245,770	\$ 16,649,170	0.14%	155	18.15%
Northrop	224	Combined	\$	251,495	\$ 16,900,665	0.14%	156	18.27%
Mendota	195	Combined	\$	255,991	\$ 17,156,656	0.15%	157	18.38%
Ormsby	123	Combined	\$	256,391	\$ 17,413,047	0.15%	158	18.50%
Bingham Lake	144	Combined	\$	256,828	\$ 17,669,875	0.15%	159	18.62%
Granada	293	Combined	\$	258,625	\$ 17,928,500	0.15%	160	18.74%
Blomkest	152	Combined	\$	258,907	\$ 18,187,407	0.15%	161	18.85%
Clements	156	Combined	\$	260,472	\$ 18,447,879	0.16%	162	18.97%
Campbell	146	Separate	\$	266,156	\$ 18,714,035	0.16%	163	19.09%
Holloway	89	Combined	\$	267,785	\$ 18,981,820	0.16%	164	19.20%
Walters	65	Separate	\$	286,405	\$ 19,268,225	0.16%	165	19.32%
Kilkenny	156	Separate	\$	288,525	\$ 19,556,750	0.17%	166	19.44%
Miesville	136	Combined	\$	291,709	\$ 19,848,459	0.17%	167	19.56%
Danvers	105	Combined	\$	293,002	\$ 20,141,461	0.17%	168	19.67%
Kensington	264	Separate	\$	295,204	\$ 20,436,665	0.17%	169	19.79%
Saint Mary's Point	350	Separate	\$	296,658	\$ 20,733,323	0.18%	170	19.91%
Steen	173	Separate	\$	300,322	\$ 21,033,645	0.18%	171	20.02%
Brook Park	135	Combined	\$	301,136	\$ 21,334,781	0.18%	172	20.14%
Hewitt	255	Combined	\$	301,250	\$ 21,636,031	0.18%	173	20.26%
Skyline	287	Separate	\$	317,906	\$ 21,953,937	0.19%	174	20.37%
Williams	212	Combined	\$	320,494	\$ 22,274,431	0.19%	175	20.49%
Magnolia	198	Combined	\$	323,002	\$ 22,597,433	0.19%	176	20.61%
Bowlus	280	Separate	\$	323,155	\$ 22,920,588	0.19%	177	20.73%
Saint Leo	89	Separate	\$	325,131	\$ 23,245,719	0.20%	178	20.84%
New Munich	362	Separate	\$	326,575	\$ 23,572,294	0.20%	179	20.96%
Taopi	62	Separate	\$	327,579	\$ 23,899,873	0.20%	180	21.08%
Bellingham	148	Separate	\$	332,925	\$ 24,232,798	0.21%	181	21.19%
Wendell	163	Separate	\$	334,217	\$ 24,567,015	0.21%	182	21.31%
Watson	183	Combined	\$	339,504	\$ 24,906,519	0.21%	183	21.43%
Winger	167	Combined	\$	339,577	\$ 25,246,096	0.21%	184	21.55%
Garvin	123	Separate	\$	341,330	\$ 25,587,426	0.22%	185	21.66%
Donnelly	213	Combined	\$	351,203	\$ 25,938,629	0.22%	186	21.78%
Deer Creek	329	Combined	\$	354,581	\$ 26,293,210	0.22%	187	21.90%
Hollandale	314	Combined	\$	355,298	\$ 26,648,508	0.23%	188	22.01%
Kettle River	171	Combined	\$	355,420	\$ 27,003,928	0.23%	189	22.13%
Climax	230	Combined	\$	356,477	\$ 27,360,405	0.23%	190	22.25%
Kennedy	181	Combined	\$	357,259	\$ 27,717,664	0.24%	191	22.37%
Wright	170	Combined	\$	358,000	\$ 28,075,664	0.24%	192	22.48%
Sunburg	94	Separate	\$	363,714	\$ 28,439,378	0.24%	193	22.60%
Lismore	202	Combined	\$	371,026	\$ 28,810,404	0.24%	194	22.72%
Storden	232	Combined	\$	373,740	\$ 29,184,144	0.25%	195	22.83%
Vermillion	434	Combined	\$	377,870	\$ 29,562,014	0.25%	196	22.95%
Hardwick	191	Combined	\$	388,713	\$ 29,950,727	0.25%	197	23.07%
Alpha	106	Combined	\$	388,925	\$ 30,339,652	0.26%	198	23.19%
Saint Hilaire	268	Combined	\$	395,077	\$ 30,734,729	0.26%	199	23.30%
Dent	171	Separate	\$	399,554	\$ 31,134,283	0.26%	200	23.42%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entites
Ruthton	222	Separate	\$	400,476	\$ 31,534,759	0.27%	201	23.54%
Riverton	130	Separate	\$	403,878	\$ 31,938,637	0.27%	202	23.65%
Beardsley	221	Combined	\$	405,718	\$ 32,344,355	0.27%	203	23.77%
Dexter	331	Combined	\$	405,836	\$ 32,750,191	0.28%	204	23.89%
Lake Bronson	178	Separate	\$	417,565	\$ 33,167,756	0.28%	205	24.00%
Jenkins	510	Combined	\$	426,243	\$ 33,593,999	0.29%	206	24.12%
Freeborn	265	Combined	\$	433,137	\$ 34,027,136	0.29%	207	24.24%
Delavan	169	Combined	\$	434,193	\$ 34,461,329	0.29%	208	24.36%
Cyrus	318	Separate	\$	439,537	\$ 34,900,866	0.30%	209	24.47%
Frost	212	Separate	\$	442,417	\$ 35,343,283	0.30%	210	24.59%
Echo	233	Combined	\$	448,726	\$ 35,792,009	0.30%	211	24.71%
Dunnell	134	Combined	\$	450,566	\$ 36,242,575	0.31%	212	24.82%
Hartland	319	Combined	\$	452,567	\$ 36,695,142	0.31%	213	24.94%
Plummer	281	Combined	\$	453,237	\$ 37,148,379	0.32%	214	25.06%
Cuyuna	321	Combined	\$	453,334	\$ 37,601,713	0.32%	215	25.18%
Shelly	179	Combined	\$	459,911	\$ 38,061,624	0.32%	216	25.29%
Avoca	114	Combined	\$	460,063	\$ 38,521,687	0.33%	217	25.41%
Willow River	407	Combined	\$	462,138	\$ 38,983,825	0.33%	218	25.53%
Villard	232	Separate	\$	479,502	\$ 39,463,327	0.33%	219	25.64%
Hendrum	291	Combined	\$	480,266	\$ 39,943,593	0.34%	220	25.76%
Gonvick	277	Combined	\$	487,495	\$ 40,431,088	0.34%	221	25.88%
Hadley	56	Combined	\$	489,099	\$ 40,920,187	0.35%	222	26.00%
Long Beach	344	Combined	\$	493,304	\$ 41,413,491	0.35%	223	26.11%
Bigelow	220	Combined	\$	497,932	\$ 41,911,423	0.36%	224	26.23%
Gary	230	Separate	\$	499,179	\$ 42,410,602	0.36%	225	26.35%
Beaver Creek	284	Combined	\$	500,476	\$ 42,911,078	0.36%	226	26.46%
Milroy	256	Combined	\$	501,798	\$ 43,412,876	0.37%	227	26.58%
Lake Wilson	254	Combined	\$	511,132	\$ 43,924,008	0.37%	228	26.70%
Pemberton	230	Combined	\$	511,215	\$ 44,435,223	0.38%	229	26.81%
Hayward	244	Combined	\$	521,264	\$ 44,956,487	0.38%	230	26.93%
Currie	223	Combined	\$	522,927	\$ 45,479,414	0.39%	231	27.05%
Geneva	512	Combined	\$	523,950	\$ 46,003,364	0.39%	232	27.17%
Rose Creek	411	Combined	\$	526,898	\$ 46,530,262	0.39%	233	27.28%
Nerstrand	275	Combined	\$	527,585	\$ 47,057,847	0.40%	234	27.40%
Pennock	492	Combined	\$	530,081	\$ 47,587,928	0.40%	235	27.52%
Millerville	101	Combined	\$	533,539	\$ 48,121,467	0.41%	236	27.63%
Chandler	282	Separate	\$	538,724	\$ 48,660,191	0.41%	237	27.75%
Swanville	333	Combined	\$	540,949	\$ 49,201,140	0.42%	238	27.87%
Stockton	813	Combined	\$	543,490	\$ 49,744,630	0.42%	239	27.99%
Kinney	151	Separate	\$	546,453	\$ 50,291,083	0.43%	240	28.10%
Palisade	166	Combined	\$	548,088	\$ 50,839,171	0.43%	241	28.22%
Grygla	195	Combined	\$	551,565	\$ 51,390,736	0.44%	242	28.34%
Wahkon	242	Combined	\$	555,238	\$ 51,945,974	0.44%	243	28.45%
Wolf Lake	70	Separate	\$	557,168	\$ 52,503,142	0.45%	244	28.57%
Racine	462	Combined	\$	561,433	\$ 53,064,575	0.45%	245	28.69%
Emmons	364	Combined	\$	561,815	\$ 53,626,390	0.46%	246	28.81%
Woodland	386	Combined	\$	572,103	\$ 54,198,493	0.46%	247	28.92%
Garfield	354	Combined	\$	578,354	\$ 54,776,847	0.46%	248	29.04%
Wilmont	333	Combined	\$	589,748	\$ 55,366,595	0.47%	249	29.16%
Chokio	393	Combined	\$	589,899	\$ 55,956,494	0.47%	250	29.27%

City Running Totals

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2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Middle River	310	Combined	\$	597,073	\$ 56,553,567	0.48%	251	29.39%
Jeffers	360	Combined	\$	604,027	\$ 57,157,594	0.49%	252	29.51%
Bethel	479	Combined	\$	604,516	\$ 57,762,110	0.49%	253	29.63%
Waubun	413	Combined	\$	605,175	\$ 58,367,285	0.50%	254	29.74%
Badger	453	Combined	\$	606,629	\$ 58,973,914	0.50%	255	29.86%
Goodridge	102	Combined	\$	608,159	\$ 59,582,073	0.51%	256	29.98%
Ogema	207	Separate	\$	617,641	\$ 60,199,714	0.51%	257	30.09%
Peterson	235	Combined	\$	620,538	\$ 60,820,252	0.52%	258	30.21%
Brownsville	572	Separate	\$	627,828	\$ 61,448,080	0.52%	259	30.33%
Lyle	530	Combined	\$	628,019	\$ 62,076,099	0.53%	260	30.44%
Fisher	419	Combined	\$	634,612	\$ 62,710,711	0.53%	261	30.56%
Wrenshall	452	Combined	\$	641,650	\$ 63,352,361	0.54%	262	30.68%
Lowry	336	Combined	\$	642,419	\$ 63,994,780	0.54%	263	30.80%
Sanborn	320	Combined	\$	649,961	\$ 64,644,741	0.55%	264	30.91%
Dennison	221	Combined	\$	650,674	\$ 65,295,415	0.55%	265	31.03%
Dalton	209	Combined	\$	655,881	\$ 65,951,296	0.56%	266	31.15%
Okabena	208	Separate	\$	658,526	\$ 66,609,822	0.57%	267	31.26%
Lucan	212	Separate	\$	659,522	\$ 67,269,344	0.57%	268	31.38%
Garrison	206	Combined	\$	667,039	\$ 67,936,383	0.58%	269	31.50%
Lynd	433	Combined	\$	667,326	\$ 68,603,709	0.58%	270	31.62%
Oklee	417	Combined	\$	668,760	\$ 69,272,469	0.59%	271	31.73%
Canton	317	Combined	\$	672,014	\$ 69,944,483	0.59%	272	31.85%
Lewisville	212	Combined	\$	672,910	\$ 70,617,393	0.60%	273	31.97%
Rock Creek	1,784	Separate	\$	683,227	\$ 71,300,620	0.61%	274	32.08%
Eitzen	280	Separate	\$	688,439	\$ 71,989,059	0.61%	275	32.20%
Backus	266	Combined	\$	689,501	\$ 72,678,560	0.62%	276	32.32%
Bricelyn	342	Combined	\$	697,101	\$ 73,375,661	0.62%	277	32.44%
Taconite	648	Separate	\$	698,876	\$ 74,074,537	0.63%	278	32.55%
Zumbro Falls	182	Separate	\$	702,002	\$ 74,776,539	0.63%	279	32.67%
Saint Martin	315	Separate	\$	705,184	\$ 75,481,723	0.64%	280	32.79%
Carlos	504	Combined	\$	705,523	\$ 76,187,246	0.65%	281	32.90%
Kellogg	423	Combined	\$	713,639	\$ 76,900,885	0.65%	282	33.02%
Ersphine	400	Combined	\$	716,842	\$ 77,617,727	0.66%	283	33.14%
Medicine Lake	327	Separate	\$	720,831	\$ 78,338,558	0.66%	284	33.26%
Glenville	599	Combined	\$	725,115	\$ 79,063,673	0.67%	285	33.37%
Elizabeth	166	Combined	\$	725,742	\$ 79,789,415	0.68%	286	33.49%
Ostrander	232	Combined	\$	730,235	\$ 80,519,650	0.68%	287	33.61%
Brownsdale	648	Combined	\$	730,971	\$ 81,250,621	0.69%	288	33.72%
Gilman	219	Combined	\$	732,511	\$ 81,983,132	0.70%	289	33.84%
Morton	410	Combined	\$	732,569	\$ 82,715,701	0.70%	290	33.96%
Plato	336	Combined	\$	735,287	\$ 83,450,988	0.71%	291	34.07%
Oslo	242	Separate	\$	756,857	\$ 84,207,845	0.71%	292	34.19%
Fountain	415	Combined	\$	758,354	\$ 84,966,199	0.72%	293	34.31%
Vesta	273	Separate	\$	762,299	\$ 85,728,498	0.73%	294	34.43%
De Graff	111	Separate	\$	765,767	\$ 86,494,265	0.73%	295	34.54%
Saint Stephen	806	Separate	\$	766,878	\$ 87,261,143	0.74%	296	34.66%
Clarks Grove	689	Combined	\$	767,363	\$ 88,028,506	0.75%	297	34.78%
Ghent	380	Separate	\$	768,236	\$ 88,796,742	0.75%	298	34.89%
Maynard	321	Combined	\$	777,861	\$ 89,574,603	0.76%	299	35.01%
Sabin	629	Combined	\$	779,165	\$ 90,353,768	0.77%	300	35.13%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entites
Rushford Village	802	Separate	\$	783,407	\$ 91,137,175	0.77%	301	35.25%
Ceylon	305	Combined	\$	784,395	\$ 91,921,570	0.78%	302	35.36%
Hanska	381	Combined	\$	786,116	\$ 92,707,686	0.79%	303	35.48%
Gem Lake	530	Separate	\$	792,747	\$ 93,500,433	0.79%	304	35.60%
Big Falls	192	Combined	\$	808,439	\$ 94,308,872	0.80%	305	35.71%
Hampton	743	Separate	\$	817,287	\$ 95,126,159	0.81%	306	35.83%
Altura	468	Separate	\$	820,750	\$ 95,946,909	0.81%	307	35.95%
Milan	418	Combined	\$	824,560	\$ 96,771,469	0.82%	308	36.07%
Hanley Falls	233	Combined	\$	835,158	\$ 97,606,627	0.83%	309	36.18%
Willernie	515	Combined	\$	836,435	\$ 98,443,062	0.84%	310	36.30%
Randolph	463	Separate	\$	846,773	\$ 99,289,835	0.84%	311	36.42%
Mentor	104	Combined	\$	857,379	\$ 100,147,214	0.85%	312	36.53%
Wykoff	436	Combined	\$	863,995	\$ 101,011,209	0.86%	313	36.65%
Grey Eagle	328	Combined	\$	871,488	\$ 101,882,697	0.86%	314	36.77%
Calumet	332	Separate	\$	889,370	\$ 102,772,067	0.87%	315	36.89%
Lancaster	386	Combined	\$	899,070	\$ 103,671,137	0.88%	316	37.00%
Hitterdal	217	Combined	\$	900,558	\$ 104,571,695	0.89%	317	37.12%
Rushmore	369	Combined	\$	906,316	\$ 105,478,011	0.90%	318	37.24%
Sturgeon Lake	453	Separate	\$	912,927	\$ 106,390,938	0.90%	319	37.35%
Lafayette	504	Combined	\$	923,825	\$ 107,314,763	0.91%	320	37.47%
Upsala	485	Combined	\$	925,663	\$ 108,240,426	0.92%	321	37.59%
Danube	458	Combined	\$	927,463	\$ 109,167,889	0.93%	322	37.70%
Center City	670	Combined	\$	936,082	\$ 110,103,971	0.93%	323	37.82%
Lake Saint Croix Beach	1,023	Separate	\$	951,405	\$ 111,055,376	0.94%	324	37.94%
Alden	579	Combined	\$	952,514	\$ 112,007,890	0.95%	325	38.06%
Rollingstone	690	Combined	\$	953,521	\$ 112,961,411	0.96%	326	38.17%
New Auburn	419	Combined	\$	968,200	\$ 113,929,611	0.97%	327	38.29%
Good Thunder	567	Combined	\$	981,109	\$ 114,910,720	0.98%	328	38.41%
Hokah	563	Combined	\$	985,290	\$ 115,896,010	0.98%	329	38.52%
Murdock	316	Combined	\$	993,865	\$ 116,889,875	0.99%	330	38.64%
Foreston	571	Separate	\$	999,199	\$ 117,889,074	1.00%	331	38.76%
Clinton	405	Combined	\$	1,007,110	\$ 118,896,184	1.01%	332	38.88%
La Prairie	647	Combined	\$	1,010,612	\$ 119,906,796	1.02%	333	38.99%
Comfrey	389	Combined	\$	1,011,142	\$ 120,917,938	1.03%	334	39.11%
Evansville	611	Combined	\$	1,023,929	\$ 121,941,867	1.03%	335	39.23%
Greenwood	720	Separate	\$	1,026,512	\$ 122,968,379	1.04%	336	39.34%
Forada	172	Combined	\$	1,038,352	\$ 124,006,731	1.05%	337	39.46%
Jasper	600	Combined	\$	1,038,477	\$ 125,045,208	1.06%	338	39.58%
Franklin	523	Combined	\$	1,040,172	\$ 126,085,380	1.07%	339	39.70%
Courtland	767	Combined	\$	1,044,056	\$ 127,129,436	1.08%	340	39.81%
Amboy	537	Combined	\$	1,049,508	\$ 128,178,944	1.09%	341	39.93%
Dellwood	1,156	Separate	\$	1,050,370	\$ 129,229,314	1.10%	342	40.05%
Alvarado	396	Combined	\$	1,052,915	\$ 130,282,229	1.11%	343	40.16%
Lake Lillian	259	Combined	\$	1,054,072	\$ 131,336,301	1.11%	344	40.28%
Barrett	370	Combined	\$	1,070,134	\$ 132,406,435	1.12%	345	40.40%
Newfolden	358	Combined	\$	1,081,605	\$ 133,488,040	1.13%	346	40.52%
Herman	387	Combined	\$	1,082,956	\$ 134,570,996	1.14%	347	40.63%
Minnesota Lake	650	Combined	\$	1,095,554	\$ 135,666,550	1.15%	348	40.75%
Hamburg	571	Combined	\$	1,098,449	\$ 136,764,999	1.16%	349	40.87%
Kiester	479	Combined	\$	1,104,809	\$ 137,869,808	1.17%	350	40.98%

City Running Totals

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2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Cromwell	253	Combined	\$	1,116,979	\$ 138,986,787	1.18%	351	41.10%
Sunfish Lake	520	Separate	\$	1,129,822	\$ 140,116,609	1.19%	352	41.22%
Kandiyohi	584	Separate	\$	1,138,422	\$ 141,255,031	1.20%	353	41.33%
Rothsay	493	Combined	\$	1,147,579	\$ 142,402,610	1.21%	354	41.45%
Vernon Center	329	Combined	\$	1,149,205	\$ 143,551,815	1.22%	355	41.57%
Birchwood	851	Separate	\$	1,167,627	\$ 144,719,442	1.23%	356	41.69%
Dover	807	Combined	\$	1,168,644	\$ 145,888,086	1.24%	357	41.80%
Bertha	557	Combined	\$	1,175,853	\$ 147,063,939	1.25%	358	41.92%
Ironton	590	Combined	\$	1,192,863	\$ 148,256,802	1.26%	359	42.04%
Easton	173	Combined	\$	1,196,572	\$ 149,453,374	1.27%	360	42.15%
Harris	1,129	Separate	\$	1,198,559	\$ 150,651,933	1.28%	361	42.27%
Elmore	536	Combined	\$	1,199,726	\$ 151,851,659	1.29%	362	42.39%
Audubon	557	Combined	\$	1,210,388	\$ 153,062,047	1.30%	363	42.51%
Pillager	514	Combined	\$	1,210,950	\$ 154,272,997	1.31%	364	42.62%
Hills	700	Separate	\$	1,214,474	\$ 155,487,471	1.32%	365	42.74%
New Germany	475	Combined	\$	1,222,174	\$ 156,709,645	1.33%	366	42.86%
Kerkhoven	827	Combined	\$	1,234,802	\$ 157,944,447	1.34%	367	42.97%
Prinsburg	525	Separate	\$	1,243,109	\$ 159,187,556	1.35%	368	43.09%
Scanlon	1,019	Combined	\$	1,249,767	\$ 160,437,323	1.36%	369	43.21%
Round Lake	378	Combined	\$	1,253,468	\$ 161,690,791	1.37%	370	43.33%
Ashby	472	Combined	\$	1,259,774	\$ 162,950,565	1.38%	371	43.44%
Akeley	426	Combined	\$	1,265,186	\$ 164,215,751	1.39%	372	43.56%
Beaver Bay	126	Combined	\$	1,297,539	\$ 165,513,290	1.40%	373	43.68%
Hancock	837	Combined	\$	1,316,734	\$ 166,830,024	1.42%	374	43.79%
Stewart	495	Combined	\$	1,319,794	\$ 168,149,818	1.43%	375	43.91%
Hill City	627	Combined	\$	1,323,116	\$ 169,472,934	1.44%	376	44.03%
Butterfield	601	Combined	\$	1,328,024	\$ 170,800,958	1.45%	377	44.15%
Freeport	685	Combined	\$	1,329,538	\$ 172,130,496	1.46%	378	44.26%
Adams	697	Combined	\$	1,330,593	\$ 173,461,089	1.47%	379	44.38%
Claremont	514	Combined	\$	1,341,800	\$ 174,802,889	1.48%	380	44.50%
Browns Valley	557	Combined	\$	1,346,838	\$ 176,149,727	1.49%	381	44.61%
Ottertail	673	Combined	\$	1,353,734	\$ 177,503,461	1.51%	382	44.73%
Underwood	359	Combined	\$	1,356,041	\$ 178,859,502	1.52%	383	44.85%
Taylors Falls	1,102	Combined	\$	1,363,433	\$ 180,222,935	1.53%	384	44.96%
McGregor	393	Combined	\$	1,368,605	\$ 181,591,540	1.54%	385	45.08%
Hoffman	707	Separate	\$	1,373,039	\$ 182,964,579	1.55%	386	45.20%
Kasota	717	Combined	\$	1,376,185	\$ 184,340,764	1.56%	387	45.32%
Bigfork	401	Combined	\$	1,378,431	\$ 185,719,195	1.58%	388	45.43%
Darwin	350	Combined	\$	1,384,451	\$ 187,103,646	1.59%	389	45.55%
Kelliher	265	Combined	\$	1,388,200	\$ 188,491,846	1.60%	390	45.67%
Lake Benton	673	Combined	\$	1,404,604	\$ 189,896,450	1.61%	391	45.78%
Hilltop	967	Separate	\$	1,408,025	\$ 191,304,475	1.62%	392	45.90%
Saint Clair	754	Combined	\$	1,431,091	\$ 192,735,566	1.64%	393	46.02%
Shafer	1,201	Separate	\$	1,439,786	\$ 194,175,352	1.65%	394	46.14%
Brooten	646	Separate	\$	1,439,888	\$ 195,615,240	1.66%	395	46.25%
Clear Lake	666	Combined	\$	1,460,547	\$ 197,075,787	1.67%	396	46.37%
Raymond	812	Combined	\$	1,465,351	\$ 198,541,138	1.68%	397	46.49%
Miltona	447	Combined	\$	1,467,259	\$ 200,008,397	1.70%	398	46.60%
Ellendale	692	Combined	\$	1,471,378	\$ 201,479,775	1.71%	399	46.72%
Finlayson	310	Combined	\$	1,485,267	\$ 202,965,042	1.72%	400	46.84%

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Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Trimont	709	Combined	\$	1,504,371	\$ 204,469,413	1.74%	401	46.96%
Marine on Saint Croix	669	Combined	\$	1,517,746	\$ 205,987,159	1.75%	402	47.07%
Ogilvie	390	Separate	\$	1,530,368	\$ 207,517,527	1.76%	403	47.19%
Marble	618	Separate	\$	1,541,917	\$ 209,059,444	1.77%	404	47.31%
Green Isle	681	Combined	\$	1,543,784	\$ 210,603,228	1.79%	405	47.42%
Hendricks	630	Separate	\$	1,553,580	\$ 212,156,808	1.80%	406	47.54%
Cass Lake	682	Combined	\$	1,563,329	\$ 213,720,137	1.81%	407	47.66%
Verndale	504	Combined	\$	1,566,977	\$ 215,287,114	1.83%	408	47.78%
Brewster	518	Combined	\$	1,567,688	\$ 216,854,802	1.84%	409	47.89%
Askov	340	Combined	\$	1,573,792	\$ 218,428,594	1.85%	410	48.01%
Atwater	1,137	Combined	\$	1,577,964	\$ 220,006,558	1.87%	411	48.13%
Fifty Lakes	460	Combined	\$	1,593,296	\$ 221,599,854	1.88%	412	48.24%
Orr	209	Separate	\$	1,623,398	\$ 223,223,252	1.89%	413	48.36%
Gibbon	802	Combined	\$	1,638,753	\$ 224,862,005	1.91%	414	48.48%
Karlstad	713	Combined	\$	1,667,608	\$ 226,529,613	1.92%	415	48.59%
Deerwood	541	Combined	\$	1,668,119	\$ 228,197,732	1.94%	416	48.71%
Littlefork	562	Separate	\$	1,673,589	\$ 229,871,321	1.95%	417	48.83%
Greenbush	695	Combined	\$	1,679,753	\$ 231,551,074	1.97%	418	48.95%
Cleveland	801	Combined	\$	1,680,742	\$ 233,231,816	1.98%	419	49.06%
Ranier	565	Combined	\$	1,681,252	\$ 234,913,068	1.99%	420	49.18%
Emily	881	Combined	\$	1,686,400	\$ 236,599,468	2.01%	421	49.30%
East Gull Lake	1,077	Combined	\$	1,699,033	\$ 238,298,501	2.02%	422	49.41%
Parkers Prairie	1,015	Combined	\$	1,714,211	\$ 240,012,712	2.04%	423	49.53%
Motley	685	Combined	\$	1,717,835	\$ 241,730,547	2.05%	424	49.65%
Nicollet	1,193	Separate	\$	1,724,885	\$ 243,455,432	2.07%	425	49.77%
Holdingford	749	Combined	\$	1,734,639	\$ 245,190,071	2.08%	426	49.88%
Mantorville	1,139	Combined	\$	1,742,923	\$ 246,932,994	2.10%	427	50.00%
Northome	162	Combined	\$	1,754,205	\$ 248,687,199	2.11%	428	50.12%
Minnetonka Beach	547	Combined	\$	1,764,844	\$ 250,452,043	2.13%	429	50.23%
Onamia	789	Combined	\$	1,766,067	\$ 252,218,110	2.14%	430	50.35%
Kimball	836	Combined	\$	1,776,650	\$ 253,994,760	2.16%	431	50.47%
Vergas	343	Combined	\$	1,780,201	\$ 255,774,961	2.17%	432	50.59%
Elysian	750	Combined	\$	1,781,826	\$ 257,556,787	2.19%	433	50.70%
Brandon	510	Combined	\$	1,793,574	\$ 259,350,361	2.20%	434	50.82%
Elgin	1,165	Combined	\$	1,810,361	\$ 261,160,722	2.22%	435	50.94%
Nevis	392	Combined	\$	1,828,376	\$ 262,989,098	2.23%	436	51.05%
Loretto	637	Combined	\$	1,891,784	\$ 264,880,882	2.25%	437	51.17%
Barnum	631	Combined	\$	1,896,266	\$ 266,777,148	2.26%	438	51.29%
Bovey	825	Separate	\$	1,899,040	\$ 268,676,188	2.28%	439	51.41%
Russell	348	Combined	\$	1,907,603	\$ 270,583,791	2.30%	440	51.52%
Sebeka	739	Combined	\$	1,908,080	\$ 272,491,871	2.31%	441	51.64%
Morristown	963	Combined	\$	1,910,845	\$ 274,402,716	2.33%	442	51.76%
Eagle Bend	542	Separate	\$	1,915,200	\$ 276,317,916	2.35%	443	51.87%
Watkins	1,045	Combined	\$	1,941,862	\$ 278,259,778	2.36%	444	51.99%
Callaway	197	Combined	\$	1,958,186	\$ 280,217,964	2.38%	445	52.11%
Royalton	1,280	Combined	\$	1,959,569	\$ 282,177,533	2.39%	446	52.22%
Henderson	992	Combined	\$	1,960,840	\$ 284,138,373	2.41%	447	52.34%
Fulda	1,381	Combined	\$	1,962,613	\$ 286,100,986	2.43%	448	52.46%
Ivanhoe	541	Separate	\$	1,985,328	\$ 288,086,314	2.44%	449	52.58%
Lakeland	1,680	Separate	\$	1,985,345	\$ 290,071,659	2.46%	450	52.69%

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Wabasso	736	Combined	\$	1,992,596	\$ 292,064,255	2.48%	451	52.81%
Twin Valley	727	Combined	\$	2,007,195	\$ 294,071,450	2.50%	452	52.93%
South Haven	187	Combined	\$	2,009,547	\$ 296,080,997	2.51%	453	53.04%
Lilydale	790	Combined	\$	2,023,127	\$ 298,104,124	2.53%	454	53.16%
Graceville	543	Combined	\$	2,024,086	\$ 300,128,210	2.55%	455	53.28%
Sacred Heart	507	Combined	\$	2,033,746	\$ 302,161,956	2.56%	456	53.40%
Grant	3,991	Separate	\$	2,039,106	\$ 304,201,062	2.58%	457	53.51%
Mazeppa	894	Separate	\$	2,050,436	\$ 306,251,498	2.60%	458	53.63%
Borup	99	Separate	\$	2,053,188	\$ 308,304,686	2.62%	459	53.75%
Argyle	558	Combined	\$	2,058,635	\$ 310,363,321	2.63%	460	53.86%
Lake Shore	1,090	Combined	\$	2,062,257	\$ 312,425,578	2.65%	461	53.98%
Wood Lake	366	Combined	\$	2,064,164	\$ 314,489,742	2.67%	462	54.10%
McIntosh	603	Combined	\$	2,069,157	\$ 316,558,899	2.69%	463	54.22%
Walnut Grove	744	Combined	\$	2,088,487	\$ 318,647,386	2.70%	464	54.33%
Bird Island	1,007	Combined	\$	2,098,702	\$ 320,746,088	2.72%	465	54.45%
Rice	2,095	Combined	\$	2,109,213	\$ 322,855,301	2.74%	466	54.57%
West Concord	869	Combined	\$	2,119,230	\$ 324,974,531	2.76%	467	54.68%
Minneota	1,365	Separate	\$	2,125,832	\$ 327,100,363	2.78%	468	54.80%
Renville	1,301	Combined	\$	2,168,534	\$ 329,268,897	2.79%	469	54.92%
Welcome	717	Separate	\$	2,170,821	\$ 331,439,718	2.81%	470	55.04%
Remer	399	Combined	\$	2,182,093	\$ 333,621,811	2.83%	471	55.15%
Balaton	593	Combined	\$	2,217,702	\$ 335,839,513	2.85%	472	55.27%
Mabel	718	Combined	\$	2,252,594	\$ 338,092,107	2.87%	473	55.39%
Houston	1,012	Separate	\$	2,266,733	\$ 340,358,840	2.89%	474	55.50%
Edgerton	1,245	Separate	\$	2,278,968	\$ 342,637,808	2.91%	475	55.62%
Clarissa	662	Separate	\$	2,281,662	\$ 344,919,470	2.93%	476	55.74%
Morgan	882	Combined	\$	2,312,351	\$ 347,231,821	2.95%	477	55.85%
Eden Valley	1,076	Combined	\$	2,314,175	\$ 349,545,996	2.97%	478	55.97%
Browerville	834	Combined	\$	2,375,314	\$ 351,921,310	2.99%	479	56.09%
Grand Meadow	1,156	Separate	\$	2,383,298	\$ 354,304,608	3.01%	480	56.21%
Spring Park	1,716	Combined	\$	2,392,219	\$ 356,696,827	3.03%	481	56.32%
Landfall	813	Combined	\$	2,394,201	\$ 359,091,028	3.05%	482	56.44%
Wanamingo	1,175	Separate	\$	2,396,015	\$ 361,487,043	3.07%	483	56.56%
Belgrade	744	Separate	\$	2,396,492	\$ 363,883,535	3.09%	484	56.67%
Carlton	969	Combined	\$	2,408,967	\$ 366,292,502	3.11%	485	56.79%
Lamberton	786	Combined	\$	2,413,370	\$ 368,705,872	3.13%	486	56.91%
Cottonwood	1,152	Combined	\$	2,449,332	\$ 371,155,204	3.15%	487	57.03%
Silver Lake	884	Combined	\$	2,471,510	\$ 373,626,714	3.17%	488	57.14%
Randall	608	Combined	\$	2,522,909	\$ 376,149,623	3.19%	489	57.26%
Medford	1,383	Combined	\$	2,551,145	\$ 378,700,768	3.21%	490	57.38%
Buffalo Lake	660	Combined	\$	2,558,317	\$ 381,259,085	3.24%	491	57.49%
Hackensack	300	Combined	\$	2,568,161	\$ 383,827,246	3.26%	492	57.61%
Boyd	141	Combined	\$	2,583,538	\$ 386,410,784	3.28%	493	57.73%
Brownton	740	Separate	\$	2,591,674	\$ 389,002,458	3.30%	494	57.85%
Richmond	1,508	Combined	\$	2,602,981	\$ 391,605,439	3.32%	495	57.96%
Halstad	565	Combined	\$	2,647,701	\$ 394,253,140	3.35%	496	58.08%
Buhl	957	Separate	\$	2,675,764	\$ 396,928,904	3.37%	497	58.20%
Grove City	638	Combined	\$	2,677,460	\$ 399,606,364	3.39%	498	58.31%
Nowthen	4,517	Combined	\$	2,688,193	\$ 402,294,557	3.41%	499	58.43%
Hallock	909	Combined	\$	2,695,369	\$ 404,989,926	3.44%	500	58.55%

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Cosmos	513	Combined	\$	2,741,491	\$ 407,731,417	3.46%	501	58.67%
Hector	1,012	Separate	\$	2,747,611	\$ 410,479,028	3.48%	502	58.78%
Wheaton	1,455	Combined	\$	2,785,826	\$ 413,264,854	3.51%	503	58.90%
Lauderdale	2,221	Separate	\$	2,838,482	\$ 416,103,336	3.53%	504	59.02%
Waldorf	222	Combined	\$	2,867,202	\$ 418,970,538	3.56%	505	59.13%
Heron Lake	608	Combined	\$	2,878,172	\$ 421,848,710	3.58%	506	59.25%
Eyota	2,082	Separate	\$	2,901,682	\$ 424,750,392	3.60%	507	59.37%
Sandstone	2,583	Separate	\$	2,960,057	\$ 427,710,449	3.63%	508	59.48%
Glyndon	1,385	Combined	\$	2,965,840	\$ 430,676,289	3.66%	509	59.60%
Greenfield	2,947	Separate	\$	2,966,047	\$ 433,642,336	3.68%	510	59.72%
Red Lake Falls	1,353	Combined	\$	2,978,237	\$ 436,620,573	3.71%	511	59.84%
Saint Bonifacius	2,267	Combined	\$	2,979,696	\$ 439,600,269	3.73%	512	59.95%
Madison Lake	1,302	Separate	\$	3,022,498	\$ 442,622,767	3.76%	513	60.07%
Westbrook	785	Combined	\$	3,023,896	\$ 445,646,663	3.78%	514	60.19%
Coleraine	2,014	Combined	\$	3,035,567	\$ 448,682,230	3.81%	515	60.30%
Rockville	2,433	Separate	\$	3,111,915	\$ 451,794,145	3.83%	516	60.42%
Waterville	1,776	Separate	\$	3,133,084	\$ 454,927,229	3.86%	517	60.54%
Lewiston	1,525	Separate	\$	3,151,581	\$ 458,078,810	3.89%	518	60.66%
Frazee	1,338	Combined	\$	3,155,853	\$ 461,234,663	3.91%	519	60.77%
Starbuck	1,440	Combined	\$	3,165,010	\$ 464,399,673	3.94%	520	60.89%
LeRoy	974	Separate	\$	3,185,619	\$ 467,585,292	3.97%	521	61.01%
Floodwood	512	Separate	\$	3,196,229	\$ 470,781,521	4.00%	522	61.12%
Tonka Bay	1,608	Combined	\$	3,200,260	\$ 473,981,781	4.02%	523	61.24%
New London	1,323	Combined	\$	3,226,135	\$ 477,207,916	4.05%	524	61.36%
Clearbrook	463	Combined	\$	3,263,554	\$ 480,471,470	4.08%	525	61.48%
Longville	152	Combined	\$	3,272,049	\$ 483,743,519	4.11%	526	61.59%
Avon	1,667	Combined	\$	3,297,391	\$ 487,040,910	4.13%	527	61.71%
Ellsworth	513	Combined	\$	3,315,506	\$ 490,356,416	4.16%	528	61.83%
Dundas	1,979	Separate	\$	3,328,800	\$ 493,685,216	4.19%	529	61.94%
Lester Prairie	1,945	Combined	\$	3,361,042	\$ 497,046,258	4.22%	530	62.06%
Scandia	4,001	Separate	\$	3,379,695	\$ 500,425,953	4.25%	531	62.18%
Mayer	2,542	Separate	\$	3,419,810	\$ 503,845,763	4.28%	532	62.30%
Pierz	1,456	Separate	\$	3,426,335	\$ 507,272,098	4.31%	533	62.41%
Spicer	1,124	Separate	\$	3,472,535	\$ 510,744,633	4.33%	534	62.53%
Lake Park	716	Combined	\$	3,488,657	\$ 514,233,290	4.36%	535	62.65%
Blackduck	844	Separate	\$	3,501,134	\$ 517,734,424	4.39%	536	62.76%
Stephen	595	Combined	\$	3,512,717	\$ 521,247,141	4.42%	537	62.88%
Pequot Lakes	2,494	Separate	\$	3,595,769	\$ 524,842,910	4.45%	538	63.00%
Keewatin	979	Combined	\$	3,614,055	\$ 528,456,965	4.48%	539	63.11%
Belview	288	Combined	\$	3,636,772	\$ 532,093,737	4.52%	540	63.23%
Pine River	921	Combined	\$	3,655,030	\$ 535,748,767	4.55%	541	63.35%
Slayton	2,032	Separate	\$	3,673,971	\$ 539,422,738	4.58%	542	63.47%
Saint Augusta	3,633	Separate	\$	3,686,043	\$ 543,108,781	4.61%	543	63.58%
Tower	426	Combined	\$	3,699,214	\$ 546,807,995	4.64%	544	63.70%
Cologne	2,062	Separate	\$	3,707,588	\$ 550,515,583	4.67%	545	63.82%
Harmony	1,051	Combined	\$	3,748,104	\$ 554,263,687	4.70%	546	63.93%
Winnebago	1,365	Separate	\$	3,751,979	\$ 558,015,666	4.74%	547	64.05%
Mapleton	1,725	Separate	\$	3,762,138	\$ 561,777,804	4.77%	548	64.17%
Eagle Lake	3,331	Combined	\$	3,830,300	\$ 565,608,104	4.80%	549	64.29%
Maple Plain	1,950	Separate	\$	3,840,076	\$ 569,448,180	4.83%	550	64.40%

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Breezy Point	2,780	Combined	\$	3,860,008	\$ 573,308,188	4.87%	551	64.52%
Cook	537	Combined	\$	3,881,527	\$ 577,189,715	4.90%	552	64.64%
Goodhue	1,297	Separate	\$	3,908,296	\$ 581,098,011	4.93%	553	64.75%
North Oaks	5,195	Separate	\$	4,027,662	\$ 585,125,673	4.97%	554	64.87%
Truman	1,098	Combined	\$	4,098,854	\$ 589,224,527	5.00%	555	64.99%
Credit River	5,498	Separate	\$	4,167,610	\$ 593,392,137	5.04%	556	65.11%
Osakis	1,808	Combined	\$	4,211,846	\$ 597,603,983	5.07%	557	65.22%
Tyler	1,112	Separate	\$	4,355,734	\$ 601,959,717	5.11%	558	65.34%
Aurora	1,688	Combined	\$	4,402,189	\$ 606,361,906	5.15%	559	65.46%
Biwabik	960	Separate	\$	4,413,278	\$ 610,775,184	5.18%	560	65.57%
Spring Grove	1,265	Combined	\$	4,423,651	\$ 615,198,835	5.22%	561	65.69%
Rush City	3,404	Separate	\$	4,448,766	\$ 619,647,601	5.26%	562	65.81%
Long Lake	1,700	Separate	\$	4,483,561	\$ 624,131,162	5.30%	563	65.93%
Goodview	4,150	Combined	\$	4,570,163	\$ 628,701,325	5.34%	564	66.04%
Independence	3,771	Separate	\$	4,625,982	\$ 633,327,307	5.37%	565	66.16%
Afton	2,983	Separate	\$	4,663,929	\$ 637,991,236	5.41%	566	66.28%
Cokato	2,855	Separate	\$	4,670,113	\$ 642,661,349	5.45%	567	66.39%
Waverly	2,116	Combined	\$	4,692,678	\$ 647,354,027	5.49%	568	66.51%
Henning	848	Combined	\$	4,702,387	\$ 652,056,414	5.53%	569	66.63%
Clearwater	2,129	Combined	\$	4,741,410	\$ 656,797,824	5.57%	570	66.74%
Braham	1,784	Separate	\$	4,762,698	\$ 661,560,522	5.61%	571	66.86%
Winthrop	1,356	Combined	\$	4,869,598	\$ 666,430,120	5.66%	572	66.98%
New York Mills	1,287	Combined	\$	4,946,508	\$ 671,376,628	5.70%	573	67.10%
Adrian	1,211	Separate	\$	4,956,421	\$ 676,333,049	5.74%	574	67.21%
Canby	1,633	Separate	\$	5,044,219	\$ 681,377,268	5.78%	575	67.33%
Rice Lake	4,101	Combined	\$	5,125,661	\$ 686,502,929	5.83%	576	67.45%
Battle Lake	857	Separate	\$	5,145,930	\$ 691,648,859	5.87%	577	67.56%
Bayport	3,691	Separate	\$	5,255,089	\$ 696,903,948	5.91%	578	67.68%
Nashwauk	971	Combined	\$	5,259,888	\$ 702,163,836	5.96%	579	67.80%
Le Center	2,544	Combined	\$	5,313,645	\$ 707,477,481	6.00%	580	67.92%
Fairfax	1,237	Combined	\$	5,331,966	\$ 712,809,447	6.05%	581	68.03%
Oak Grove	9,102	Separate	\$	5,342,811	\$ 718,152,258	6.09%	582	68.15%
Isle	827	Combined	\$	5,366,126	\$ 723,518,384	6.14%	583	68.27%
Hanover	3,874	Combined	\$	5,406,974	\$ 728,925,358	6.19%	584	68.38%
Montrose	3,983	Separate	\$	5,455,886	\$ 734,381,244	6.23%	585	68.50%
Ada	1,773	Combined	\$	5,509,745	\$ 739,890,989	6.28%	586	68.62%
Deer River	905	Separate	\$	5,652,983	\$ 745,543,972	6.33%	587	68.74%
Lanesboro	726	Combined	\$	5,713,960	\$ 751,257,932	6.38%	588	68.85%
Deephaven	3,840	Separate	\$	5,714,329	\$ 756,972,261	6.42%	589	68.97%
Mahnomen	1,233	Separate	\$	5,733,452	\$ 762,705,713	6.47%	590	69.09%
Dassel	1,505	Combined	\$	5,736,471	\$ 768,442,184	6.52%	591	69.20%
Rockford	4,781	Separate	\$	5,783,080	\$ 774,225,264	6.57%	592	69.32%
Winsted	2,278	Separate	\$	5,824,590	\$ 780,049,854	6.62%	593	69.44%
Albany	2,837	Combined	\$	5,843,072	\$ 785,892,926	6.67%	594	69.56%
Gaylord	2,357	Separate	\$	5,854,921	\$ 791,747,847	6.72%	595	69.67%
Crosby	2,421	Combined	\$	5,940,725	\$ 797,688,572	6.77%	596	69.79%
Newport	4,501	Separate	\$	5,991,421	\$ 803,679,993	6.82%	597	69.91%
Stacy	1,726	Combined	\$	6,084,752	\$ 809,764,745	6.87%	598	70.02%
Rushford	1,880	Combined	\$	6,123,943	\$ 815,888,688	6.92%	599	70.14%
Centerville	3,912	Separate	\$	6,224,798	\$ 822,113,486	6.98%	600	70.26%

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Gilbert	1,675	Combined	\$	6,264,662	\$ 828,378,148	7.03%	601	70.37%
Montgomery	3,504	Combined	\$	6,296,402	\$ 834,674,550	7.08%	602	70.49%
Kenyon	1,960	Separate	\$	6,307,560	\$ 840,982,110	7.14%	603	70.61%
Osseo	2,642	Separate	\$	6,338,469	\$ 847,320,579	7.19%	604	70.73%
Ulen	493	Combined	\$	6,371,574	\$ 853,692,153	7.25%	605	70.84%
Dodge Center	2,889	Separate	\$	6,484,503	\$ 860,176,656	7.30%	606	70.96%
Plainview	3,553	Separate	\$	6,546,265	\$ 866,722,921	7.36%	607	71.08%
Saint Paul Park	5,498	Separate	\$	6,550,505	\$ 873,273,426	7.41%	608	71.19%
Babbitt	1,384	Combined	\$	6,576,920	\$ 879,850,346	7.47%	609	71.31%
Chisago City	5,765	Separate	\$	6,587,920	\$ 886,438,266	7.52%	610	71.43%
Hoyt Lakes	2,003	Combined	\$	6,690,081	\$ 893,128,347	7.58%	611	71.55%
Milaca	3,063	Separate	\$	6,714,003	\$ 899,842,350	7.64%	612	71.66%
Hinckley	1,964	Separate	\$	6,721,180	\$ 906,563,530	7.69%	613	71.78%
Zimmerman	6,575	Combined	\$	6,797,701	\$ 913,361,231	7.75%	614	71.90%
Blooming Prairie	2,003	Combined	\$	6,830,756	\$ 920,191,987	7.81%	615	72.01%
Elbow Lake	1,285	Combined	\$	6,844,133	\$ 927,036,120	7.87%	616	72.13%
Pine Island	3,930	Combined	\$	6,880,185	\$ 933,916,305	7.93%	617	72.25%
Baudette	976	Combined	\$	6,887,860	\$ 940,804,165	7.98%	618	72.37%
Clarkfield	820	Separate	\$	6,932,985	\$ 947,737,150	8.04%	619	72.48%
Preston	1,340	Separate	\$	6,945,474	\$ 954,682,624	8.10%	620	72.60%
Lakefield	1,762	Separate	\$	6,962,896	\$ 961,645,520	8.16%	621	72.72%
Arlington	2,329	Separate	\$	7,029,199	\$ 968,674,719	8.22%	622	72.83%
Pelican Rapids	2,560	Combined	\$	7,091,692	\$ 975,766,411	8.28%	623	72.95%
Columbus	4,172	Separate	\$	7,109,248	\$ 982,875,659	8.34%	624	73.07%
Maple Lake	2,240	Combined	\$	7,122,571	\$ 989,998,230	8.40%	625	73.19%
Lexington	2,738	Separate	\$	7,157,185	\$ 997,155,415	8.46%	626	73.30%
Crosslake	2,490	Separate	\$	7,217,966	\$ 1,004,373,381	8.52%	627	73.42%
Excelsior	2,335	Separate	\$	7,277,533	\$ 1,011,650,914	8.59%	628	73.54%
Elko New Market	5,003	Separate	\$	7,359,621	\$ 1,019,010,535	8.65%	629	73.65%
Silver Bay	1,895	Combined	\$	7,509,671	\$ 1,026,520,206	8.71%	630	73.77%
Zumbrota	4,036	Separate	\$	7,532,287	\$ 1,034,052,493	8.78%	631	73.89%
Falcon Heights	5,379	Separate	\$	7,532,417	\$ 1,041,584,910	8.84%	632	74.00%
Fertile	810	Combined	\$	7,655,170	\$ 1,049,240,080	8.90%	633	74.12%
Cohasset	2,693	Combined	\$	7,695,615	\$ 1,056,935,695	8.97%	634	74.24%
Hayfield	1,396	Combined	\$	7,790,066	\$ 1,064,725,761	9.04%	635	74.36%
Walker	975	Combined	\$	7,808,254	\$ 1,072,534,015	9.10%	636	74.47%
Howard Lake	2,173	Separate	\$	7,823,501	\$ 1,080,357,516	9.17%	637	74.59%
Glenwood	2,705	Separate	\$	7,903,208	\$ 1,088,260,724	9.24%	638	74.71%
New Richland	1,240	Combined	\$	8,003,737	\$ 1,096,264,461	9.30%	639	74.82%
Wabasha	2,622	Combined	\$	8,066,951	\$ 1,104,331,412	9.37%	640	74.94%
Paynesville	2,578	Separate	\$	8,168,475	\$ 1,112,499,887	9.44%	641	75.06%
Norwood Young America	4,008	Separate	\$	8,180,282	\$ 1,120,680,169	9.51%	642	75.18%
Lake Crystal	2,579	Separate	\$	8,231,995	\$ 1,128,912,164	9.58%	643	75.29%
Spring Lake Park	7,430	Combined	\$	8,379,901	\$ 1,137,292,065	9.65%	644	75.41%
Spring Valley	2,476	Combined	\$	8,385,959	\$ 1,145,678,024	9.72%	645	75.53%
Bagley	1,299	Combined	\$	8,438,294	\$ 1,154,116,318	9.79%	646	75.64%
Lonsdale	4,933	Separate	\$	8,439,003	\$ 1,162,555,321	9.87%	647	75.76%
Springfield	2,012	Separate	\$	8,710,009	\$ 1,171,265,330	9.94%	648	75.88%
Ham Lake	16,524	Separate	\$	8,801,805	\$ 1,180,067,135	10.01%	649	76.00%
Madison	1,518	Separate	\$	8,820,803	\$ 1,188,887,938	10.09%	650	76.11%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Annandale	3,441	Combined	\$ 8,836,966	\$ 1,197,724,904	10.16%	651	76.23%
Breckenridge	3,348	Combined	\$ 8,966,767	\$ 1,206,691,671	10.24%	652	76.35%
Caledonia	2,895	Separate	\$ 9,026,795	\$ 1,215,718,466	10.32%	653	76.46%
Wyoming	8,228	Combined	\$ 9,065,738	\$ 1,224,784,204	10.39%	654	76.58%
Pine City	3,458	Separate	\$ 9,089,565	\$ 1,233,873,769	10.47%	655	76.70%
Saint Charles	4,017	Separate	\$ 9,147,709	\$ 1,243,021,478	10.55%	656	76.81%
Mountain Lake	2,079	Combined	\$ 9,425,560	\$ 1,252,447,038	10.63%	657	76.93%
Wells	2,373	Separate	\$ 9,567,978	\$ 1,262,015,016	10.71%	658	77.05%
Dilworth	4,918	Separate	\$ 9,568,795	\$ 1,271,583,811	10.79%	659	77.17%
Cold Spring	4,266	Separate	\$ 9,573,935	\$ 1,281,157,746	10.87%	660	77.28%
Janesville	2,502	Separate	\$ 9,635,500	\$ 1,290,793,246	10.95%	661	77.40%
Nisswa	2,121	Combined	\$ 9,919,750	\$ 1,300,712,996	11.04%	662	77.52%
Hawley	2,353	Combined	\$ 9,927,304	\$ 1,310,640,300	11.12%	663	77.63%
Carver	6,371	Separate	\$ 9,951,712	\$ 1,320,592,012	11.21%	664	77.75%
Proctor	3,097	Separate	\$ 9,987,856	\$ 1,330,579,868	11.29%	665	77.87%
Tracy	2,070	Separate	\$ 10,008,987	\$ 1,340,588,855	11.38%	666	77.99%
Clara City	1,432	Separate	\$ 10,080,573	\$ 1,350,669,428	11.46%	667	78.10%
Staples	3,010	Separate	\$ 10,117,060	\$ 1,360,786,488	11.55%	668	78.22%
Grand Marais	1,344	Separate	\$ 10,137,905	\$ 1,370,924,393	11.63%	669	78.34%
Cannon Falls	4,310	Separate	\$ 10,155,670	\$ 1,381,080,063	11.72%	670	78.45%
Albertville	8,220	Separate	\$ 10,156,126	\$ 1,391,236,189	11.81%	671	78.57%
Benson	3,562	Separate	\$ 10,336,252	\$ 1,401,572,441	11.89%	672	78.69%
Long Prairie	3,727	Combined	\$ 10,393,276	\$ 1,411,965,717	11.98%	673	78.81%
Fosston	1,427	Combined	\$ 10,406,855	\$ 1,422,372,572	12.07%	674	78.92%
East Bethel	11,961	Separate	\$ 10,540,449	\$ 1,432,913,021	12.16%	675	79.04%
Lindstrom	5,019	Separate	\$ 10,688,051	\$ 1,443,601,072	12.25%	676	79.16%
La Crescent	5,431	Separate	\$ 10,720,101	\$ 1,454,321,173	12.34%	677	79.27%
Oak Park Heights	4,776	Separate	\$ 10,765,259	\$ 1,465,086,432	12.43%	678	79.39%
Park Rapids	4,298	Separate	\$ 10,853,389	\$ 1,475,939,821	12.53%	679	79.51%
Dawson	1,464	Combined	\$ 10,872,649	\$ 1,486,812,470	12.62%	680	79.63%
Barnesville	2,858	Separate	\$ 10,900,426	\$ 1,497,712,896	12.71%	681	79.74%
Stewartville	6,903	Separate	\$ 10,902,670	\$ 1,508,615,566	12.80%	682	79.86%
Moose Lake	2,824	Separate	\$ 10,981,206	\$ 1,519,596,772	12.90%	683	79.98%
Aitkin	2,266	Separate	\$ 11,047,456	\$ 1,530,644,228	12.99%	684	80.09%
Eveleth	3,469	Combined	\$ 11,150,223	\$ 1,541,794,451	13.08%	685	80.21%
Medina	7,250	Separate	\$ 11,195,433	\$ 1,552,989,884	13.18%	686	80.33%
Circle Pines	4,915	Separate	\$ 11,391,920	\$ 1,564,381,804	13.28%	687	80.44%
Watertown	4,848	Separate	\$ 11,395,392	\$ 1,575,777,196	13.37%	688	80.56%
Olivia	2,347	Separate	\$ 11,535,426	\$ 1,587,312,622	13.47%	689	80.68%
Sherburn	1,063	Separate	\$ 11,581,288	\$ 1,598,893,910	13.57%	690	80.80%
Shorewood	7,859	Separate	\$ 11,661,362	\$ 1,610,555,272	13.67%	691	80.91%
Chisholm	4,732	Separate	\$ 11,836,455	\$ 1,622,391,727	13.77%	692	81.03%
Madelia	2,409	Combined	\$ 11,859,165	\$ 1,634,250,892	13.87%	693	81.15%
Minnetrista	8,827	Separate	\$ 11,983,244	\$ 1,646,234,136	13.97%	694	81.26%
Saint Joseph	7,117	Separate	\$ 12,036,309	\$ 1,658,270,445	14.07%	695	81.38%
Mahtomedi	8,055	Separate	\$ 12,187,895	\$ 1,670,458,340	14.18%	696	81.50%
Foley	2,657	Separate	\$ 12,331,191	\$ 1,682,789,531	14.28%	697	81.62%
Roseau	2,850	Combined	\$ 12,414,101	\$ 1,695,203,632	14.39%	698	81.73%
Jordan	6,836	Separate	\$ 12,737,153	\$ 1,707,940,785	14.49%	699	81.85%
Byron	6,883	Separate	\$ 12,804,035	\$ 1,720,744,820	14.60%	700	81.97%

City Running Totals

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City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Little Canada	10,632	Separate	\$	12,855,077	\$ 1,733,599,897	14.71%	701	82.08%
Menahga	1,353	Separate	\$	13,080,452	\$ 1,746,680,349	14.82%	702	82.20%
Arden Hills	9,682	Separate	\$	13,139,511	\$ 1,759,819,860	14.94%	703	82.32%
Warroad	1,857	Combined	\$	13,318,253	\$ 1,773,138,113	15.05%	704	82.44%
Jackson	3,360	Separate	\$	13,344,190	\$ 1,786,482,303	15.16%	705	82.55%
Mountain Iron	2,862	Separate	\$	13,353,015	\$ 1,799,835,318	15.27%	706	82.67%
Crookston	7,450	Separate	\$	13,372,116	\$ 1,813,207,434	15.39%	707	82.79%
Chatfield	3,050	Separate	\$	13,433,584	\$ 1,826,641,018	15.50%	708	82.90%
Pipestone	4,106	Separate	\$	13,460,179	\$ 1,840,101,197	15.62%	709	83.02%
Vadnais Heights	13,270	Separate	\$	13,926,448	\$ 1,854,027,645	15.73%	710	83.14%
Saint Francis	8,306	Separate	\$	14,125,379	\$ 1,868,153,024	15.85%	711	83.26%
Warren	1,628	Combined	\$	14,390,468	\$ 1,882,543,492	15.98%	712	83.37%
Isanti	7,218	Separate	\$	14,505,005	\$ 1,897,048,497	16.10%	713	83.49%
Granite Falls	2,673	Separate	\$	14,595,880	\$ 1,911,644,377	16.22%	714	83.61%
Belle Plaine	7,415	Separate	\$	14,688,401	\$ 1,926,332,778	16.35%	715	83.72%
Hugo	16,354	Separate	\$	15,025,386	\$ 1,941,358,164	16.48%	716	83.84%
Corcoran	7,430	Separate	\$	15,205,336	\$ 1,956,563,500	16.60%	717	83.96%
Montevideo	5,513	Combined	\$	15,396,365	\$ 1,971,959,865	16.74%	718	84.07%
Mounds View	12,965	Separate	\$	16,359,921	\$ 1,988,319,786	16.87%	719	84.19%
Victoria	11,289	Separate	\$	16,400,762	\$ 2,004,720,548	17.01%	720	84.31%
Morris	4,961	Separate	\$	16,403,114	\$ 2,021,123,662	17.15%	721	84.43%
Little Falls	9,153	Separate	\$	17,108,460	\$ 2,038,232,122	17.30%	722	84.54%
International Falls	5,799	Separate	\$	17,301,349	\$ 2,055,533,471	17.44%	723	84.66%
Kasson	7,115	Separate	\$	17,745,502	\$ 2,073,278,973	17.60%	724	84.78%
Ely	3,209	Combined	\$	18,140,063	\$ 2,091,419,036	17.75%	725	84.89%
Hermantown	10,030	Separate	\$	18,252,888	\$ 2,109,671,924	17.90%	726	85.01%
Waite Park	8,444	Combined	\$	18,623,213	\$ 2,128,295,137	18.06%	727	85.13%
Orono	8,447	Separate	\$	18,695,627	\$ 2,146,990,764	18.22%	728	85.25%
Blue Earth	3,130	Combined	\$	18,714,056	\$ 2,165,704,820	18.38%	729	85.36%
Saint James	4,788	Combined	\$	18,740,678	\$ 2,184,445,498	18.54%	730	85.48%
Sauk Rapids	13,559	Separate	\$	18,918,173	\$ 2,203,363,671	18.70%	731	85.60%
Cloquet	12,864	Separate	\$	18,924,087	\$ 2,222,287,758	18.86%	732	85.71%
Mora	3,729	Combined	\$	19,892,805	\$ 2,242,180,563	19.03%	733	85.83%
Wadena	4,311	Combined	\$	19,940,090	\$ 2,262,120,653	19.20%	734	85.95%
Saint Michael	20,371	Separate	\$	20,035,334	\$ 2,282,155,987	19.37%	735	86.07%
Melrose	3,639	Separate	\$	20,130,265	\$ 2,302,286,252	19.54%	736	86.18%
Mendota Heights	11,658	Separate	\$	20,394,418	\$ 2,322,680,670	19.71%	737	86.30%
Mound	9,284	Combined	\$	20,743,198	\$ 2,343,423,868	19.89%	738	86.42%
Otsego	22,705	Separate	\$	20,781,889	\$ 2,364,205,757	20.06%	739	86.53%
Sauk Centre	4,660	Combined	\$	20,957,670	\$ 2,385,163,427	20.24%	740	86.65%
Redwood Falls	5,078	Separate	\$	21,482,935	\$ 2,406,646,362	20.42%	741	86.77%
Big Lake	12,492	Separate	\$	21,538,063	\$ 2,428,184,425	20.61%	742	86.89%
Baxter	9,030	Separate	\$	22,001,071	\$ 2,450,185,496	20.79%	743	87.00%
Appleton	1,425	Combined	\$	22,181,656	\$ 2,472,367,152	20.98%	744	87.12%
Princeton	5,425	Separate	\$	22,253,901	\$ 2,494,621,053	21.17%	745	87.24%
Lake City	5,384	Separate	\$	22,309,820	\$ 2,516,930,873	21.36%	746	87.35%
Luverne	5,033	Separate	\$	22,784,324	\$ 2,539,715,197	21.55%	747	87.47%
Waconia	13,593	Separate	\$	22,844,837	\$ 2,562,560,034	21.75%	748	87.59%
Becker	5,034	Separate	\$	22,878,029	\$ 2,585,438,063	21.94%	749	87.70%
Wayzata	4,437	Separate	\$	23,635,525	\$ 2,609,073,588	22.14%	750	87.82%

City Running Totals

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2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Oronoco	1,814	Combined	\$	24,079,465	\$ 2,633,153,053	22.35%	751	87.94%
Dayton	9,281	Combined	\$	24,335,831	\$ 2,657,488,884	22.55%	752	88.06%
Saint Anthony	9,060	Separate	\$	24,343,735	\$ 2,681,832,619	22.76%	753	88.17%
North Branch	11,756	Separate	\$	24,454,331	\$ 2,706,286,950	22.97%	754	88.29%
Le Sueur	4,268	Separate	\$	24,632,939	\$ 2,730,919,889	23.18%	755	88.41%
Waseca	9,306	Separate	\$	24,785,320	\$ 2,755,705,209	23.39%	756	88.52%
Cambridge	10,541	Separate	\$	24,852,248	\$ 2,780,557,457	23.60%	757	88.64%
North Mankato	14,886	Separate	\$	25,146,891	\$ 2,805,704,348	23.81%	758	88.76%
Forest Lake	20,862	Separate	\$	25,192,329	\$ 2,830,896,677	24.03%	759	88.88%
New Prague	8,340	Separate	\$	25,867,188	\$ 2,856,763,865	24.24%	760	88.99%
Lino Lakes	21,658	Separate	\$	25,894,700	\$ 2,882,658,565	24.46%	761	89.11%
Perham	3,605	Separate	\$	26,380,078	\$ 2,909,038,643	24.69%	762	89.23%
Lake Elmo	13,514	Separate	\$	27,429,010	\$ 2,936,467,653	24.92%	763	89.34%
Delano	7,023	Separate	\$	28,002,729	\$ 2,964,470,382	25.16%	764	89.46%
Glencoe	5,832	Separate	\$	28,044,825	\$ 2,992,515,207	25.40%	765	89.58%
Rogers	14,430	Separate	\$	28,656,006	\$ 3,021,171,213	25.64%	766	89.70%
Litchfield	6,718	Separate	\$	29,125,829	\$ 3,050,297,042	25.89%	767	89.81%
Ramsey	28,712	Separate	\$	29,790,133	\$ 3,080,087,175	26.14%	768	89.93%
North Saint Paul	12,486	Separate	\$	30,358,388	\$ 3,110,445,563	26.40%	769	90.05%
Sartell	19,606	Separate	\$	30,619,442	\$ 3,141,065,005	26.66%	770	90.16%
White Bear Lake	25,067	Separate	\$	30,661,504	\$ 3,171,726,509	26.92%	771	90.28%
Crystal	22,791	Separate	\$	31,297,100	\$ 3,203,023,609	27.18%	772	90.40%
Chanhassen	27,005	Separate	\$	31,374,063	\$ 3,234,397,672	27.45%	773	90.52%
Robbinsdale	14,986	Separate	\$	31,427,206	\$ 3,265,824,878	27.72%	774	90.63%
Farmington	23,719	Separate	\$	32,651,062	\$ 3,298,475,940	27.99%	775	90.75%
West Saint Paul	21,169	Separate	\$	32,902,100	\$ 3,331,378,040	28.27%	776	90.87%
Sleepy Eye	3,431	Combined	\$	33,157,949	\$ 3,364,535,989	28.55%	777	90.98%
Fergus Falls	14,085	Separate	\$	33,764,108	\$ 3,398,300,097	28.84%	778	91.10%
Oakdale	27,858	Separate	\$	34,285,001	\$ 3,432,585,098	29.13%	779	91.22%
Hastings	22,467	Separate	\$	34,385,674	\$ 3,466,970,772	29.42%	780	91.33%
Two Harbors	3,698	Separate	\$	34,569,525	\$ 3,501,540,297	29.72%	781	91.45%
Andover	32,822	Separate	\$	34,602,014	\$ 3,536,142,311	30.01%	782	91.57%
Monticello	15,087	Separate	\$	35,309,618	\$ 3,571,451,929	30.31%	783	91.69%
Stillwater	19,425	Separate	\$	35,375,668	\$ 3,606,827,597	30.61%	784	91.80%
East Grand Forks	9,206	Separate	\$	36,862,468	\$ 3,643,690,065	30.92%	785	91.92%
Champlin	24,007	Separate	\$	36,902,974	\$ 3,680,593,039	31.24%	786	92.04%
Albert Lea	18,500	Separate	\$	37,797,671	\$ 3,718,390,710	31.56%	787	92.15%
New Brighton	23,405	Separate	\$	37,850,336	\$ 3,756,241,046	31.88%	788	92.27%
Bemidji	15,947	Separate	\$	38,722,396	\$ 3,794,963,442	32.21%	789	92.39%
Prior Lake	27,855	Separate	\$	39,050,430	\$ 3,834,013,872	32.54%	790	92.51%
Winona	25,995	Separate	\$	39,292,677	\$ 3,873,306,549	32.87%	791	92.62%
Thief River Falls	9,058	Separate	\$	39,613,878	\$ 3,912,920,427	33.21%	792	92.74%
New Hope	21,552	Combined	\$	40,081,942	\$ 3,953,002,369	33.55%	793	92.86%
Hopkins	18,608	Separate	\$	40,219,833	\$ 3,993,222,202	33.89%	794	92.97%
Faribault	24,679	Separate	\$	40,426,868	\$ 4,033,649,070	34.23%	795	93.09%
Shoreview	27,141	Separate	\$	41,535,727	\$ 4,075,184,797	34.59%	796	93.21%
Ortonville	2,072	Combined	\$	42,357,186	\$ 4,117,541,983	34.94%	797	93.33%
Fairmont	10,549	Separate	\$	43,968,334	\$ 4,161,510,317	35.32%	798	93.44%
Columbia Heights	21,592	Separate	\$	44,253,846	\$ 4,205,764,163	35.69%	799	93.56%
Rosemount	26,943	Separate	\$	45,085,103	\$ 4,250,849,266	36.08%	800	93.68%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Savage	33,137	Separate	\$	47,720,412	\$ 4,298,569,678	36.48%	801	93.79%
Grand Rapids	11,346	Separate	\$	49,432,952	\$ 4,348,002,630	36.90%	802	93.91%
Virginia	8,331	Separate	\$	51,582,591	\$ 4,399,585,221	37.34%	803	94.03%
Worthington	14,052	Separate	\$	51,790,797	\$ 4,451,376,018	37.78%	804	94.15%
Windom	4,966	Separate	\$	54,144,994	\$ 4,505,521,012	38.24%	805	94.26%
Red Wing	16,873	Separate	\$	55,102,685	\$ 4,560,623,697	38.70%	806	94.38%
Fridley	29,962	Separate	\$	55,178,763	\$ 4,615,802,460	39.17%	807	94.50%
Inver Grove Heights	35,652	Separate	\$	55,240,691	\$ 4,671,043,151	39.64%	808	94.61%
South Saint Paul	20,489	Separate	\$	55,695,331	\$ 4,726,738,482	40.11%	809	94.73%
Maplewood	41,581	Separate	\$	56,377,972	\$ 4,783,116,454	40.59%	810	94.85%
Golden Valley	22,034	Separate	\$	58,151,303	\$ 4,841,267,757	41.09%	811	94.96%
Buffalo	16,884	Separate	\$	58,612,251	\$ 4,899,880,008	41.58%	812	95.08%
Detroit Lakes	10,119	Separate	\$	58,633,015	\$ 4,958,513,023	42.08%	813	95.20%
Brooklyn Center	33,938	Separate	\$	61,146,677	\$ 5,019,659,700	42.60%	814	95.32%
Alexandria	15,263	Combined	\$	61,988,817	\$ 5,081,648,517	43.13%	815	95.43%
Hibbing	16,064	Separate	\$	63,157,270	\$ 5,144,805,787	43.66%	816	95.55%
Cottage Grove	41,027	Separate	\$	64,115,102	\$ 5,208,920,889	44.21%	817	95.67%
Roseville	36,810	Separate	\$	66,045,941	\$ 5,274,966,830	44.77%	818	95.78%
Coon Rapids	63,415	Separate	\$	72,766,791	\$ 5,347,733,621	45.38%	819	95.90%
Willmar	21,962	Separate	\$	72,950,906	\$ 5,420,684,527	46.00%	820	96.02%
Brainerd	14,895	Separate	\$	73,300,904	\$ 5,493,985,431	46.63%	821	96.14%
New Ulm	14,115	Combined	\$	74,681,297	\$ 5,568,666,728	47.26%	822	96.25%
Apple Valley	55,673	Separate	\$	76,376,593	\$ 5,645,043,321	47.91%	823	96.37%
Marshall	13,811	Separate	\$	82,163,364	\$ 5,727,206,685	48.61%	824	96.49%
Hutchinson	15,037	Separate	\$	85,550,639	\$ 5,812,757,324	49.33%	825	96.60%
Eagan	68,889	Separate	\$	87,544,648	\$ 5,900,301,972	50.07%	826	96.72%
Richfield	36,543	Separate	\$	87,869,457	\$ 5,988,171,429	50.82%	827	96.84%
Blaine	73,512	Separate	\$	88,162,701	\$ 6,076,334,130	51.57%	828	96.96%
Elk River	27,001	Separate	\$	88,949,026	\$ 6,165,283,156	52.32%	829	97.07%
Saint Peter	12,590	Separate	\$	91,966,651	\$ 6,257,249,807	53.10%	830	97.19%
Anoka	18,127	Separate	\$	93,234,388	\$ 6,350,484,195	53.90%	831	97.31%
Minnetonka	54,474	Separate	\$	93,428,799	\$ 6,443,912,994	54.69%	832	97.42%
Brooklyn Park	84,993	Separate	\$	100,750,659	\$ 6,544,663,653	55.54%	833	97.54%
Maple Grove	71,230	Separate	\$	102,329,076	\$ 6,646,992,729	56.41%	834	97.66%
Woodbury	77,224	Separate	\$	103,273,934	\$ 6,750,266,663	57.29%	835	97.78%
Burnsville	64,522	Separate	\$	104,489,628	\$ 6,854,756,291	58.17%	836	97.89%
Owatonna	27,544	Separate	\$	104,713,175	\$ 6,959,469,466	59.06%	837	98.01%
Mankato	46,173	Separate	\$	106,419,667	\$ 7,065,889,133	59.97%	838	98.13%
Saint Louis Park	49,786	Separate	\$	108,850,489	\$ 7,174,739,622	60.89%	839	98.24%
Austin	26,626	Separate	\$	109,611,210	\$ 7,284,350,832	61.82%	840	98.36%
Eden Prairie	64,023	Separate	\$	110,805,403	\$ 7,395,156,235	62.76%	841	98.48%
Plymouth	80,762	Separate	\$	116,726,887	\$ 7,511,883,122	63.75%	842	98.59%
Lakeville	73,828	Separate	\$	119,683,579	\$ 7,631,566,701	64.77%	843	98.71%
Chaska	28,170	Separate	\$	119,872,071	\$ 7,751,438,772	65.78%	844	98.83%
Shakopee	45,961	Separate	\$	122,827,927	\$ 7,874,266,699	66.83%	845	98.95%
Edina	54,048	Separate	\$	136,837,917	\$ 8,011,104,616	67.99%	846	99.06%
Saint Cloud	71,122	Separate	\$	138,599,608	\$ 8,149,704,224	69.16%	847	99.18%
Moorhead	46,200	Separate	\$	138,664,435	\$ 8,288,368,659	70.34%	848	99.30%
Northfield	21,109	Separate	\$	149,975,411	\$ 8,438,344,070	71.61%	849	99.41%
Bloomington	91,330	Separate	\$	204,977,022	\$ 8,643,321,092	73.35%	850	99.53%

City Running Totals

Sorted by Revenue

2022 Data

City Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total Revenues	Running % of Statewide Revenue	Running Total Number of Entites	Running % of Total Number of Entities
Duluth	85,667	Separate	\$	368,924,498	\$ 9,012,245,590	76.48%	851	99.65%
Rochester	125,055	Separate	\$	480,679,534	\$ 9,492,925,124	80.56%	852	99.77%
Saint Paul	310,992	Separate	\$	797,588,950	\$ 10,290,514,074	87.33%	853	99.88%
Minneapolis	436,934	Separate	\$	1,492,546,166	\$ 11,783,060,240	100.00%	854	100.00%

County Running Totals

Sorted by Population

2022 Data

County Name	Population	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total of Entities	Running % of Total Entities
Traverse	3,346	\$ 14,839,722	\$ 14,839,722	0.17%	1	1.15%
Lake of the Woods	3,901	\$ 16,693,906	\$ 31,533,628	0.37%	2	2.30%
Red Lake	3,998	\$ 16,891,440	\$ 48,425,068	0.56%	3	3.45%
Kittson	4,300	\$ 13,978,128	\$ 62,403,196	0.73%	4	4.60%
Big Stone	5,315	\$ 14,867,866	\$ 77,271,062	0.90%	5	5.75%
Mahnomen	5,400	\$ 61,370,278	\$ 138,641,340	1.61%	6	6.90%
Lincoln	5,511	\$ 18,792,691	\$ 157,434,031	1.83%	7	8.05%
Cook	5,629	\$ 28,470,866	\$ 185,904,897	2.16%	8	9.20%
Grant	6,173	\$ 19,746,060	\$ 205,650,957	2.39%	9	10.34%
Wilkin	6,327	\$ 22,042,083	\$ 227,693,040	2.65%	10	11.49%
Norman	6,527	\$ 22,196,732	\$ 249,889,772	2.91%	11	12.64%
Lac qui Parle	6,675	\$ 27,385,087	\$ 277,274,859	3.23%	12	13.79%
Murray	8,243	\$ 19,339,074	\$ 296,613,933	3.45%	13	14.94%
Clearwater	8,721	\$ 22,666,178	\$ 319,280,111	3.72%	14	16.09%
Yellow Medicine	9,159	\$ 23,186,646	\$ 342,466,757	3.99%	15	17.24%
Pipestone	9,219	\$ 24,044,610	\$ 366,511,367	4.27%	16	18.39%
Marshall	9,221	\$ 14,370,163	\$ 380,881,530	4.43%	17	19.54%
Stevens	9,401	\$ 19,650,146	\$ 400,531,676	4.66%	18	20.69%
Rock	9,853	\$ 21,779,577	\$ 422,311,253	4.92%	19	21.84%
Swift	10,054	\$ 28,940,291	\$ 451,251,544	5.25%	20	22.99%
Jackson	10,067	\$ 39,068,052	\$ 490,319,596	5.71%	21	24.14%
Watonwan	11,253	\$ 27,922,704	\$ 518,242,300	6.03%	22	25.29%
Lake	11,303	\$ 39,868,556	\$ 558,110,856	6.50%	23	26.44%
Pope	11,654	\$ 21,568,126	\$ 579,678,982	6.75%	24	27.59%
Cottonwood	11,915	\$ 24,147,256	\$ 603,826,238	7.03%	25	28.74%
Koochiching	12,163	\$ 45,869,767	\$ 649,696,005	7.56%	26	29.89%
Chippewa	12,751	\$ 31,434,417	\$ 681,130,422	7.93%	27	31.03%
Faribault	13,681	\$ 30,843,904	\$ 711,974,326	8.29%	28	32.18%
Wadena	14,119	\$ 29,819,180	\$ 741,793,506	8.64%	29	33.33%
Pennington	14,266	\$ 26,047,602	\$ 767,841,108	8.94%	30	34.48%
Renville	14,721	\$ 40,328,265	\$ 808,169,373	9.41%	31	35.63%
Sibley	15,307	\$ 34,662,486	\$ 842,831,859	9.81%	32	36.78%
Redwood	15,348	\$ 40,785,699	\$ 883,617,558	10.29%	33	37.93%
Roseau	15,694	\$ 32,627,998	\$ 916,245,556	10.67%	34	39.08%
Kanabec	16,329	\$ 37,035,674	\$ 953,281,230	11.10%	35	40.23%
Aitkin	16,614	\$ 42,741,060	\$ 996,022,290	11.60%	36	41.38%
Waseca	19,236	\$ 33,143,998	\$ 1,029,166,288	11.98%	37	42.53%
Houston	19,253	\$ 32,193,174	\$ 1,061,359,462	12.36%	38	43.68%
Martin	20,153	\$ 25,333,727	\$ 1,086,693,189	12.65%	39	44.83%
Dodge	21,342	\$ -	\$ 1,086,693,189	12.65%	40	45.98%
Fillmore	21,605	\$ 33,450,504	\$ 1,120,143,693	13.04%	41	47.13%

County Running Totals

Sorted by Population

2022 Data

County Name	Population	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total of Entities	Running % of Total Entities
Wabasha	21,895	\$ 40,488,928	\$ 1,160,632,621	13.51%	42	48.28%
Hubbard	22,431	\$ 42,574,537	\$ 1,203,207,158	14.01%	43	49.43%
Nobles	22,473	\$ 50,812,795	\$ 1,254,019,953	14.60%	44	50.57%
Meeker	23,910	\$ 39,395,608	\$ 1,293,415,561	15.06%	45	51.72%
Lyon	25,379	\$ 30,834,408	\$ 1,324,249,969	15.42%	46	52.87%
Todd	25,617	\$ 43,144,387	\$ 1,367,394,356	15.92%	47	54.02%
Brown	25,756	\$ 45,193,490	\$ 1,412,587,846	16.45%	48	55.17%
Mille Lacs	27,483	\$ 49,252,602	\$ 1,461,840,448	17.02%	49	56.32%
Le Sueur	29,518	\$ 61,919,578	\$ 1,523,760,026	17.74%	50	57.47%
Pine	30,271	\$ 54,654,397	\$ 1,578,414,423	18.38%	51	58.62%
Cass	30,821	\$ 61,372,505	\$ 1,639,786,928	19.09%	52	59.77%
Freeborn	30,904	\$ 63,710,555	\$ 1,703,497,483	19.83%	53	60.92%
Polk	31,192	\$ 69,830,783	\$ 1,773,328,266	20.65%	54	62.07%
Morrison	34,326	\$ 58,271,618	\$ 1,831,599,884	21.33%	55	63.22%
Becker	35,738	\$ 77,775,482	\$ 1,909,375,366	22.23%	56	64.37%
Nicollet	35,826	\$ 54,619,574	\$ 1,963,994,940	22.87%	57	65.52%
Carlton	37,389	\$ 74,472,705	\$ 2,038,467,645	23.73%	58	66.67%
McLeod	37,607	\$ 41,707,059	\$ 2,080,174,704	24.22%	59	67.82%
Steele	38,775	\$ 44,387,912	\$ 2,124,562,616	24.74%	60	68.97%
Benton	40,164	\$ 49,234,465	\$ 2,173,797,081	25.31%	61	70.11%
Mower	40,605	\$ 65,083,358	\$ 2,238,880,439	26.07%	62	71.26%
Douglas	40,625	\$ 65,289,768	\$ 2,304,170,207	26.83%	63	72.41%
Isanti	42,807	\$ 55,304,170	\$ 2,359,474,377	27.47%	64	73.56%
Kandiyohi	45,232	\$ 84,647,808	\$ 2,444,122,185	28.46%	65	74.71%
Itasca	45,584	\$ 104,371,190	\$ 2,548,493,375	29.67%	66	75.86%
Beltrami	47,522	\$ 99,375,706	\$ 2,647,869,081	30.83%	67	77.01%
Goodhue	48,910	\$ 82,527,201	\$ 2,730,396,282	31.79%	68	78.16%
Winona	49,764	\$ 64,058,750	\$ 2,794,455,032	32.54%	69	79.31%
Chisago	59,055	\$ 77,967,278	\$ 2,872,422,310	33.44%	70	80.46%
Otter Tail	60,555	\$ 119,540,260	\$ 2,991,962,570	34.84%	71	81.61%
Clay	67,814	\$ 71,722,834	\$ 3,063,685,404	35.67%	72	82.76%
Rice	68,525	\$ 82,558,995	\$ 3,146,244,399	36.63%	73	83.91%
Crow Wing	69,276	\$ 101,078,856	\$ 3,247,323,255	37.81%	74	85.06%
Blue Earth	71,053	\$ 107,009,304	\$ 3,354,332,559	39.05%	75	86.21%
Sherburne	102,275	\$ 103,013,110	\$ 3,457,345,669	40.25%	76	87.36%
Carver	110,136	\$ 138,664,441	\$ 3,596,010,110	41.87%	77	88.51%
Wright	150,727	\$ 169,417,153	\$ 3,765,427,263	43.84%	78	89.66%
Scott	154,395	\$ 173,536,007	\$ 3,938,963,270	45.86%	79	90.80%
Stearns	162,016	\$ 190,637,572	\$ 4,129,600,842	48.08%	80	91.95%
Olmsted	168,055	\$ 251,265,581	\$ 4,380,866,423	51.01%	81	93.10%
Saint Louis	200,916	\$ 391,702,683	\$ 4,772,569,106	55.57%	82	94.25%

County Running Totals

Sorted by Population

2022 Data

County Name	Population	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total of Entities	Running % of Total Entities
Washington	274,589	\$ 297,496,358	\$ 5,070,065,464	59.03%	83	95.40%
Anoka	368,280	\$ 364,573,914	\$ 5,434,639,378	63.28%	84	96.55%
Dakota	444,985	\$ 351,647,171	\$ 5,786,286,549	67.37%	85	97.70%
Ramsey	551,195	\$ 1,029,720,070	\$ 6,816,006,619	79.36%	86	98.85%
Hennepin	1,293,651	\$ 1,772,764,608	\$ 8,588,771,227	100.00%	87	100.00%

County Running Totals

Sorted by Revenue

2022 Data

County Name	Population	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total of Entities	Running % of Total Entities
Dodge	21,342	\$ -	\$ -	0.00%	1	1.15%
Kittson	4,300	\$ 13,978,128	\$ 13,978,128	0.16%	2	2.30%
Marshall	9,221	\$ 14,370,163	\$ 28,348,291	0.33%	3	3.45%
Traverse	3,346	\$ 14,839,722	\$ 43,188,013	0.50%	4	4.60%
Big Stone	5,315	\$ 14,867,866	\$ 58,055,879	0.68%	5	5.75%
Lake of the Woods	3,901	\$ 16,693,906	\$ 74,749,785	0.87%	6	6.90%
Red Lake	3,998	\$ 16,891,440	\$ 91,641,225	1.07%	7	8.05%
Lincoln	5,511	\$ 18,792,691	\$ 110,433,916	1.29%	8	9.20%
Murray	8,243	\$ 19,339,074	\$ 129,772,990	1.51%	9	10.34%
Stevens	9,401	\$ 19,650,146	\$ 149,423,136	1.74%	10	11.49%
Grant	6,173	\$ 19,746,060	\$ 169,169,196	1.97%	11	12.64%
Pope	11,654	\$ 21,568,126	\$ 190,737,322	2.22%	12	13.79%
Rock	9,853	\$ 21,779,577	\$ 212,516,899	2.47%	13	14.94%
Wilkin	6,327	\$ 22,042,083	\$ 234,558,982	2.73%	14	16.09%
Norman	6,527	\$ 22,196,732	\$ 256,755,714	2.99%	15	17.24%
Clearwater	8,721	\$ 22,666,178	\$ 279,421,892	3.25%	16	18.39%
Yellow Medicine	9,159	\$ 23,186,646	\$ 302,608,538	3.52%	17	19.54%
Pipestone	9,219	\$ 24,044,610	\$ 326,653,148	3.80%	18	20.69%
Cottonwood	11,915	\$ 24,147,256	\$ 350,800,404	4.08%	19	21.84%
Martin	20,153	\$ 25,333,727	\$ 376,134,131	4.38%	20	22.99%
Pennington	14,266	\$ 26,047,602	\$ 402,181,733	4.68%	21	24.14%
Lac qui Parle	6,675	\$ 27,385,087	\$ 429,566,820	5.00%	22	25.29%
Watonwan	11,253	\$ 27,922,704	\$ 457,489,524	5.33%	23	26.44%
Cook	5,629	\$ 28,470,866	\$ 485,960,390	5.66%	24	27.59%
Swift	10,054	\$ 28,940,291	\$ 514,900,681	6.00%	25	28.74%
Wadena	14,119	\$ 29,819,180	\$ 544,719,861	6.34%	26	29.89%
Lyon	25,379	\$ 30,834,408	\$ 575,554,269	6.70%	27	31.03%
Faribault	13,681	\$ 30,843,904	\$ 606,398,173	7.06%	28	32.18%
Chippewa	12,751	\$ 31,434,417	\$ 637,832,590	7.43%	29	33.33%
Houston	19,253	\$ 32,193,174	\$ 670,025,764	7.80%	30	34.48%
Roseau	15,694	\$ 32,627,998	\$ 702,653,762	8.18%	31	35.63%
Waseca	19,236	\$ 33,143,998	\$ 735,797,760	8.57%	32	36.78%
Fillmore	21,605	\$ 33,450,504	\$ 769,248,264	8.96%	33	37.93%
Sibley	15,307	\$ 34,662,486	\$ 803,910,750	9.36%	34	39.08%
Kanabec	16,329	\$ 37,035,674	\$ 840,946,424	9.79%	35	40.23%
Jackson	10,067	\$ 39,068,052	\$ 880,014,476	10.25%	36	41.38%
Meeker	23,910	\$ 39,395,608	\$ 919,410,084	10.70%	37	42.53%
Lake	11,303	\$ 39,868,556	\$ 959,278,640	11.17%	38	43.68%
Renville	14,721	\$ 40,328,265	\$ 999,606,905	11.64%	39	44.83%
Wabasha	21,895	\$ 40,488,928	\$ 1,040,095,833	12.11%	40	45.98%
Redwood	15,348	\$ 40,785,699	\$ 1,080,881,532	12.58%	41	47.13%

County Running Totals

Sorted by Revenue

2022 Data

County Name	Population	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total of Entities	Running % of Total Entities
McLeod	37,607	\$ 41,707,059	\$ 1,122,588,591	13.07%	42	48.28%
Hubbard	22,431	\$ 42,574,537	\$ 1,165,163,128	13.57%	43	49.43%
Aitkin	16,614	\$ 42,741,060	\$ 1,207,904,188	14.06%	44	50.57%
Todd	25,617	\$ 43,144,387	\$ 1,251,048,575	14.57%	45	51.72%
Steele	38,775	\$ 44,387,912	\$ 1,295,436,487	15.08%	46	52.87%
Brown	25,756	\$ 45,193,490	\$ 1,340,629,977	15.61%	47	54.02%
Koochiching	12,163	\$ 45,869,767	\$ 1,386,499,744	16.14%	48	55.17%
Benton	40,164	\$ 49,234,465	\$ 1,435,734,209	16.72%	49	56.32%
Mille Lacs	27,483	\$ 49,252,602	\$ 1,484,986,811	17.29%	50	57.47%
Nobles	22,473	\$ 50,812,795	\$ 1,535,799,606	17.88%	51	58.62%
Nicollet	35,826	\$ 54,619,574	\$ 1,590,419,180	18.52%	52	59.77%
Pine	30,271	\$ 54,654,397	\$ 1,645,073,577	19.15%	53	60.92%
Isanti	42,807	\$ 55,304,170	\$ 1,700,377,747	19.80%	54	62.07%
Morrison	34,326	\$ 58,271,618	\$ 1,758,649,365	20.48%	55	63.22%
Mahnomen	5,400	\$ 61,370,278	\$ 1,820,019,643	21.19%	56	64.37%
Cass	30,821	\$ 61,372,505	\$ 1,881,392,148	21.91%	57	65.52%
Le Sueur	29,518	\$ 61,919,578	\$ 1,943,311,726	22.63%	58	66.67%
Freeborn	30,904	\$ 63,710,555	\$ 2,007,022,281	23.37%	59	67.82%
Winona	49,764	\$ 64,058,750	\$ 2,071,081,031	24.11%	60	68.97%
Mower	40,605	\$ 65,083,358	\$ 2,136,164,389	24.87%	61	70.11%
Douglas	40,625	\$ 65,289,768	\$ 2,201,454,157	25.63%	62	71.26%
Polk	31,192	\$ 69,830,783	\$ 2,271,284,940	26.44%	63	72.41%
Clay	67,814	\$ 71,722,834	\$ 2,343,007,774	27.28%	64	73.56%
Carlton	37,389	\$ 74,472,705	\$ 2,417,480,479	28.15%	65	74.71%
Becker	35,738	\$ 77,775,482	\$ 2,495,255,961	29.05%	66	75.86%
Chisago	59,055	\$ 77,967,278	\$ 2,573,223,239	29.96%	67	77.01%
Goodhue	48,910	\$ 82,527,201	\$ 2,655,750,440	30.92%	68	78.16%
Rice	68,525	\$ 82,558,995	\$ 2,738,309,435	31.88%	69	79.31%
Kandiyohi	45,232	\$ 84,647,808	\$ 2,822,957,243	32.87%	70	80.46%
Beltrami	47,522	\$ 99,375,706	\$ 2,922,332,949	34.03%	71	81.61%
Crow Wing	69,276	\$ 101,078,856	\$ 3,023,411,805	35.20%	72	82.76%
Sherburne	102,275	\$ 103,013,110	\$ 3,126,424,915	36.40%	73	83.91%
Itasca	45,584	\$ 104,371,190	\$ 3,230,796,105	37.62%	74	85.06%
Blue Earth	71,053	\$ 107,009,304	\$ 3,337,805,409	38.86%	75	86.21%
Otter Tail	60,555	\$ 119,540,260	\$ 3,457,345,669	40.25%	76	87.36%
Carver	110,136	\$ 138,664,441	\$ 3,596,010,110	41.87%	77	88.51%
Wright	150,727	\$ 169,417,153	\$ 3,765,427,263	43.84%	78	89.66%
Scott	154,395	\$ 173,536,007	\$ 3,938,963,270	45.86%	79	90.80%
Stearns	162,016	\$ 190,637,572	\$ 4,129,600,842	48.08%	80	91.95%
Olmsted	168,055	\$ 251,265,581	\$ 4,380,866,423	51.01%	81	93.10%
Washington	274,589	\$ 297,496,358	\$ 4,678,362,781	54.47%	82	94.25%

County Running Totals

Sorted by Revenue

2022 Data

County Name	Population	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total of Entities	Running % of Total Entities
Dakota	444,985	\$ 351,647,171	\$ 5,030,009,952	58.56%	83	95.40%
Anoka	368,280	\$ 364,573,914	\$ 5,394,583,866	62.81%	84	96.55%
Saint Louis	200,916	\$ 391,702,683	\$ 5,786,286,549	67.37%	85	97.70%
Ramsey	551,195	\$ 1,029,720,070	\$ 6,816,006,619	79.36%	86	98.85%
Hennepin	1,293,651	\$ 1,772,764,608	\$ 8,588,771,227	100.00%	87	100.00%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Donnelly	20	Combined	\$ 222,132	\$ 222,132	0.07%	1	0.09%
Camp 5	22	Separate	\$ 48,738	\$ 270,870	0.08%	2	0.17%
Sinnott	23	Separate	\$ 147,881	\$ 418,751	0.13%	3	0.26%
Polonia	29	Combined	\$ -	\$ 418,751	0.13%	4	0.34%
Balsam	33	Separate	\$ 26,105	\$ 444,856	0.14%	5	0.43%
Russia	33	Separate	\$ 131,938	\$ 576,794	0.18%	6	0.51%
White Pine	36	Separate	\$ 21,992	\$ 598,786	0.18%	7	0.60%
Parker	37	Combined	\$ 422,664	\$ 1,021,450	0.32%	8	0.68%
Lee	39	Separate	\$ -	\$ 1,021,450	0.32%	9	0.77%
Bassett	40	Separate	\$ 52,720	\$ 1,074,170	0.33%	10	0.85%
Alvwood	41	Combined	\$ -	\$ 1,074,170	0.33%	11	0.94%
Lee	41	Separate	\$ 51,676	\$ 1,125,846	0.35%	12	1.03%
Thorpe	42	Combined	\$ 36,575	\$ 1,162,421	0.36%	13	1.11%
Manston	43	Separate	\$ 42,014	\$ 1,204,435	0.37%	14	1.20%
Prairie Lake	45	Separate	\$ -	\$ 1,204,435	0.37%	15	1.28%
Verdon	46	Separate	\$ 41,921	\$ 1,246,356	0.38%	16	1.37%
Hammond	47	Separate	\$ 105,832	\$ 1,352,188	0.42%	17	1.45%
Cornish	49	Separate	\$ 25,215	\$ 1,377,403	0.43%	18	1.54%
O'Brien	49	Separate	\$ 26,637	\$ 1,404,040	0.43%	19	1.62%
Bray	49	Separate	\$ 42,364	\$ 1,446,404	0.45%	20	1.71%
North Ottawa	49	Combined	\$ 76,197	\$ 1,522,601	0.47%	21	1.79%
Long Lost Lake	51	Separate	\$ 24,860	\$ 1,547,461	0.48%	22	1.88%
Rockwell	53	Combined	\$ -	\$ 1,547,461	0.48%	23	1.97%
McCauleyville	53	Separate	\$ 23,878	\$ 1,571,339	0.48%	24	2.05%
Spring Brook	54	Separate	\$ 84,805	\$ 1,656,144	0.51%	25	2.14%
Hubbard	57	Combined	\$ -	\$ 1,656,144	0.51%	26	2.22%
Lewis	58	Separate	\$ 54,048	\$ 1,710,192	0.53%	27	2.31%
Onstad	58	Separate	\$ 69,287	\$ 1,779,479	0.55%	28	2.39%
Gorton	58	Separate	\$ 89,796	\$ 1,869,275	0.58%	29	2.48%
Boy River	59	Separate	\$ 28,652	\$ 1,897,927	0.59%	30	2.56%
Mary	59	Separate	\$ 62,882	\$ 1,960,809	0.61%	31	2.65%
Parnell	60	Separate	\$ 83,514	\$ 2,044,323	0.63%	32	2.74%
Millward	65	Separate	\$ 39,243	\$ 2,083,566	0.64%	33	2.82%
Beaver	67	Separate	\$ 71,414	\$ 2,154,980	0.66%	34	2.91%
Keystone	67	Separate	\$ 105,591	\$ 2,260,571	0.70%	35	2.99%
Seavey	69	Combined	\$ 46,721	\$ 2,307,292	0.71%	36	3.08%
Moose Park	70	Separate	\$ 36,667	\$ 2,343,959	0.72%	37	3.16%
Tara	70	Separate	\$ 92,382	\$ 2,436,341	0.75%	38	3.25%
Tanberg	71	Separate	\$ 48,062	\$ 2,484,403	0.77%	39	3.33%
Fairbanks	71	Separate	\$ 62,255	\$ 2,546,658	0.79%	40	3.42%
Huntly	72	Separate	\$ -	\$ 2,546,658	0.79%	41	3.50%
Beulah	73	Separate	\$ 58,700	\$ 2,605,358	0.80%	42	3.59%
Wilma	73	Separate	\$ 68,304	\$ 2,673,662	0.83%	43	3.68%
Tynsid	74	Separate	\$ -	\$ 2,673,662	0.83%	44	3.76%
Augsburg	74	Separate	\$ 126,524	\$ 2,800,186	0.86%	45	3.85%
Cedar	76	Separate	\$ -	\$ 2,800,186	0.86%	46	3.93%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Southbrook	76	Combined	\$ 89,244	\$ 2,889,430	0.89%	47	4.02%
New Dosey	77	Separate	\$ -	\$ 2,889,430	0.89%	48	4.10%
Clay	79	Separate	\$ 77,507	\$ 2,966,937	0.92%	49	4.19%
Mitchell	80	Separate	\$ 73,267	\$ 3,040,204	0.94%	50	4.27%
Higdem	80	Separate	\$ 95,420	\$ 3,135,624	0.97%	51	4.36%
Hansonville	80	Separate	\$ 154,761	\$ 3,290,385	1.02%	52	4.44%
Morcom	83	Separate	\$ 41,504	\$ 3,331,889	1.03%	53	4.53%
Salo	83	Separate	\$ 54,875	\$ 3,386,764	1.05%	54	4.62%
Lawrence	84	Combined	\$ -	\$ 3,386,764	1.05%	55	4.70%
Reis	84	Separate	\$ 79,592	\$ 3,466,356	1.07%	56	4.79%
Taylor	84	Separate	\$ 91,989	\$ 3,558,345	1.10%	57	4.87%
Rogers	85	Separate	\$ 64,477	\$ 3,622,822	1.12%	58	4.96%
Donnelly	86	Separate	\$ 96,137	\$ 3,718,959	1.15%	59	5.04%
Felton	87	Separate	\$ -	\$ 3,718,959	1.15%	60	5.13%
Moonshine	87	Combined	\$ 89,933	\$ 3,808,892	1.18%	61	5.21%
Arna	87	Separate	\$ 122,571	\$ 3,931,463	1.21%	62	5.30%
Tara	88	Separate	\$ 118,145	\$ 4,049,608	1.25%	63	5.38%
Fanny	89	Combined	\$ 133,237	\$ 4,182,845	1.29%	64	5.47%
Kertsonville	90	Separate	\$ 37,667	\$ 4,220,512	1.30%	65	5.56%
Waukon	91	Combined	\$ -	\$ 4,220,512	1.30%	66	5.64%
Artichoke	91	Separate	\$ 75,079	\$ 4,295,591	1.33%	67	5.73%
Little Pine	91	Separate	\$ 96,520	\$ 4,392,111	1.36%	68	5.81%
Reiner	93	Separate	\$ 45,774	\$ 4,437,885	1.37%	69	5.90%
Flowing	93	Separate	\$ 65,246	\$ 4,503,131	1.39%	70	5.98%
Numedal	95	Separate	\$ 47,429	\$ 4,550,560	1.40%	71	6.07%
Otter Tail Peninsula	95	Separate	\$ 99,802	\$ 4,650,362	1.43%	72	6.15%
Crane Lake	95	Separate	\$ 278,895	\$ 4,929,257	1.52%	73	6.24%
Chester	96	Separate	\$ 69,598	\$ 4,998,855	1.54%	74	6.32%
Waskish	96	Separate	\$ 391,149	\$ 5,390,004	1.66%	75	6.41%
Wawina	98	Separate	\$ 57,575	\$ 5,447,579	1.68%	76	6.50%
Wright	98	Separate	\$ 117,603	\$ 5,565,182	1.72%	77	6.58%
Holly	98	Separate	\$ 131,192	\$ 5,696,374	1.76%	78	6.67%
Halstad	99	Separate	\$ 76,584	\$ 5,772,958	1.78%	79	6.75%
Walworth	99	Separate	\$ 102,182	\$ 5,875,140	1.81%	80	6.84%
Roseville	101	Separate	\$ 81,824	\$ 5,956,964	1.84%	81	6.92%
Florida	102	Separate	\$ 102,088	\$ 6,059,052	1.87%	82	7.01%
Everglade	103	Separate	\$ 86,089	\$ 6,145,141	1.90%	83	7.09%
Spring Creek	103	Separate	\$ 99,115	\$ 6,244,256	1.93%	84	7.18%
Gail Lake	104	Combined	\$ 32,758	\$ 6,277,014	1.94%	85	7.26%
McGregor	105	Separate	\$ -	\$ 6,277,014	1.94%	86	7.35%
Willow Valley	105	Separate	\$ 20,412	\$ 6,297,426	1.94%	87	7.44%
Pepperton	105	Separate	\$ 81,292	\$ 6,378,718	1.97%	88	7.52%
Viding	105	Combined	\$ 118,121	\$ 6,496,839	2.00%	89	7.61%
Andover	105	Separate	\$ 170,050	\$ 6,666,889	2.06%	90	7.69%
Huntersville	106	Separate	\$ 76,497	\$ 6,743,386	2.08%	91	7.78%
Macsville	107	Separate	\$ 78,464	\$ 6,821,850	2.11%	92	7.86%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Birch	108	Separate	\$ 35,485	\$ 6,857,335	2.12%	93	7.95%
Monson	109	Separate	\$ -	\$ 6,857,335	2.12%	94	8.03%
Tabor	109	Separate	\$ 108,192	\$ 6,965,527	2.15%	95	8.12%
Halden	111	Separate	\$ 70,091	\$ 7,035,618	2.17%	96	8.21%
Scott	111	Separate	\$ 147,176	\$ 7,182,794	2.22%	97	8.29%
Swenoda	111	Separate	\$ 160,885	\$ 7,343,679	2.27%	98	8.38%
Liberty	112	Separate	\$ 130,023	\$ 7,473,702	2.31%	99	8.46%
Grace	112	Combined	\$ 130,309	\$ 7,604,011	2.35%	100	8.55%
Atlanta	114	Separate	\$ 164,411	\$ 7,768,422	2.40%	101	8.63%
Fine Lakes	115	Separate	\$ -	\$ 7,768,422	2.40%	102	8.72%
Salem	115	Separate	\$ 28,791	\$ 7,797,213	2.41%	103	8.80%
Taylor	117	Separate	\$ 31,116	\$ 7,828,329	2.42%	104	8.89%
Fairfield	117	Separate	\$ 107,787	\$ 7,936,116	2.45%	105	8.97%
Rolling Forks	117	Separate	\$ 116,412	\$ 8,052,528	2.48%	106	9.06%
Pliny	118	Combined	\$ 49,950	\$ 8,102,478	2.50%	107	9.15%
Osceola	118	Separate	\$ 189,394	\$ 8,291,872	2.56%	108	9.23%
Rice River	119	Separate	\$ 82,757	\$ 8,374,629	2.58%	109	9.32%
Barto	119	Separate	\$ 96,404	\$ 8,471,033	2.61%	110	9.40%
Springfield	120	Separate	\$ -	\$ 8,471,033	2.61%	111	9.49%
Garfield	120	Separate	\$ 107,260	\$ 8,578,293	2.65%	112	9.57%
Altona	121	Separate	\$ -	\$ 8,578,293	2.65%	113	9.66%
Rendsville	121	Separate	\$ 81,363	\$ 8,659,656	2.67%	114	9.74%
Cameron	121	Separate	\$ 137,769	\$ 8,797,425	2.71%	115	9.83%
Badger	122	Combined	\$ -	\$ 8,797,425	2.71%	116	9.91%
Deerfield	123	Separate	\$ -	\$ 8,797,425	2.71%	117	10.00%
Lake Johanna	123	Separate	\$ 102,695	\$ 8,900,120	2.75%	118	10.09%
Amo	123	Separate	\$ 141,970	\$ 9,042,090	2.79%	119	10.17%
Clark	124	Separate	\$ 110,376	\$ 9,152,466	2.82%	120	10.26%
West Heron Lake	124	Separate	\$ 144,955	\$ 9,297,421	2.87%	121	10.34%
Skandia	124	Combined	\$ 162,425	\$ 9,459,846	2.92%	122	10.43%
Lake Alice	125	Separate	\$ 50,165	\$ 9,510,011	2.93%	123	10.51%
Nelson Park	125	Separate	\$ 79,759	\$ 9,589,770	2.96%	124	10.60%
Elbow Lake	126	Separate	\$ 82,085	\$ 9,671,855	2.98%	125	10.68%
Riceville	126	Separate	\$ 98,012	\$ 9,769,867	3.01%	126	10.77%
Lien	127	Separate	\$ 63,809	\$ 9,833,676	3.03%	127	10.85%
Swede Prairie	127	Separate	\$ 131,322	\$ 9,964,998	3.07%	128	10.94%
Winsor	128	Separate	\$ -	\$ 9,964,998	3.07%	129	11.03%
Clover	128	Separate	\$ 66,657	\$ 10,031,655	3.10%	130	11.11%
Adrian	128	Separate	\$ 118,930	\$ 10,150,585	3.13%	131	11.20%
Echo	128	Separate	\$ 151,830	\$ 10,302,415	3.18%	132	11.28%
Rhinehart	129	Separate	\$ -	\$ 10,302,415	3.18%	133	11.37%
Ault	129	Separate	\$ 70,953	\$ 10,373,368	3.20%	134	11.45%
Delton	129	Separate	\$ 113,864	\$ 10,487,232	3.24%	135	11.54%
Limestone	130	Separate	\$ -	\$ 10,487,232	3.24%	136	11.62%
Kelliher	130	Separate	\$ 30,941	\$ 10,518,173	3.25%	137	11.71%
Barnett	130	Separate	\$ 72,326	\$ 10,590,499	3.27%	138	11.79%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Hagen	130	Separate	\$ 73,377	\$ 10,663,876	3.29%	139	11.88%
Lessor	131	Separate	\$ 109,498	\$ 10,773,374	3.32%	140	11.97%
Marsh Creek	133	Separate	\$ 54,622	\$ 10,827,996	3.34%	141	12.05%
Williams	133	Separate	\$ 64,229	\$ 10,892,225	3.36%	142	12.14%
Yellow Bank	135	Separate	\$ 108,268	\$ 11,000,493	3.39%	143	12.22%
Gully	135	Separate	\$ 113,230	\$ 11,113,723	3.43%	144	12.31%
Itasca	135	Separate	\$ 172,863	\$ 11,286,586	3.48%	145	12.39%
Pomme de Terre	136	Separate	\$ 58,171	\$ 11,344,757	3.50%	146	12.48%
Ardenhurst	136	Separate	\$ 59,056	\$ 11,403,813	3.52%	147	12.56%
Pequaywan	136	Separate	\$ 71,589	\$ 11,475,402	3.54%	148	12.65%
Turner	136	Separate	\$ 139,461	\$ 11,614,863	3.58%	149	12.74%
Bandon	136	Separate	\$ 187,577	\$ 11,802,440	3.64%	150	12.82%
Lambert	137	Separate	\$ 57,768	\$ 11,860,208	3.66%	151	12.91%
Rosehill	137	Separate	\$ 133,847	\$ 11,994,055	3.70%	152	12.99%
Georgetown	137	Separate	\$ 144,206	\$ 12,138,261	3.75%	153	13.08%
Vega	137	Separate	\$ 148,832	\$ 12,287,093	3.79%	154	13.16%
Bennington	137	Combined	\$ 221,388	\$ 12,508,481	3.86%	155	13.25%
Des Moines River	139	Separate	\$ 140,818	\$ 12,649,299	3.90%	156	13.33%
Stony Brook	140	Separate	\$ 97,511	\$ 12,746,810	3.93%	157	13.42%
Round Lake	140	Separate	\$ 162,337	\$ 12,909,147	3.98%	158	13.50%
Deerwood	141	Separate	\$ -	\$ 12,909,147	3.98%	159	13.59%
Sinclair	141	Separate	\$ 62,041	\$ 12,971,188	4.00%	160	13.68%
Moose Lake	141	Separate	\$ 94,036	\$ 13,065,224	4.03%	161	13.76%
Pilot Grove	141	Separate	\$ 197,295	\$ 13,262,519	4.09%	162	13.85%
McKinley	143	Separate	\$ -	\$ 13,262,519	4.09%	163	13.93%
Orwell	143	Separate	\$ 125,528	\$ 13,388,047	4.13%	164	14.02%
Fenton	143	Separate	\$ 125,666	\$ 13,513,713	4.17%	165	14.10%
Odessa	145	Separate	\$ 79,718	\$ 13,593,431	4.19%	166	14.19%
Browns Valley	145	Combined	\$ 98,480	\$ 13,691,911	4.22%	167	14.27%
Heier	146	Separate	\$ 71,576	\$ 13,763,487	4.25%	168	14.36%
Barsness	147	Separate	\$ 121,414	\$ 13,884,901	4.28%	169	14.44%
Ten Mile Lake	147	Separate	\$ 135,429	\$ 14,020,330	4.33%	170	14.53%
Cashel	148	Separate	\$ 125,760	\$ 14,146,090	4.37%	171	14.62%
Terrebonne	149	Separate	\$ -	\$ 14,146,090	4.37%	172	14.70%
Beseman	149	Separate	\$ 53,350	\$ 14,199,440	4.38%	173	14.79%
Hoff	149	Separate	\$ 103,484	\$ 14,302,924	4.41%	174	14.87%
Amboy	149	Separate	\$ 159,796	\$ 14,462,720	4.46%	175	14.96%
Kugler	150	Separate	\$ 59,504	\$ 14,522,224	4.48%	176	15.04%
Highwater	150	Separate	\$ 155,128	\$ 14,677,352	4.53%	177	15.13%
La Crosse	151	Combined	\$ -	\$ 14,677,352	4.53%	178	15.21%
Kelsey	151	Separate	\$ 84,405	\$ 14,761,757	4.56%	179	15.30%
West Valley	151	Separate	\$ 127,601	\$ 14,889,358	4.59%	180	15.38%
Westline	153	Separate	\$ 112,735	\$ 15,002,093	4.63%	181	15.47%
Northland	154	Separate	\$ 94,242	\$ 15,096,335	4.66%	182	15.56%
Lake Fremont	156	Separate	\$ 153,827	\$ 15,250,162	4.71%	183	15.64%
Cedarbend	158	Separate	\$ -	\$ 15,250,162	4.71%	184	15.73%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Bungo	158	Separate	\$ 64,006	\$ 15,314,168	4.73%	185	15.81%
Sundal	158	Separate	\$ 89,588	\$ 15,403,756	4.75%	186	15.90%
Byron	158	Separate	\$ 117,767	\$ 15,521,523	4.79%	187	15.98%
North Hero	158	Separate	\$ 126,695	\$ 15,648,218	4.83%	188	16.07%
Lowville	159	Separate	\$ 127,759	\$ 15,775,977	4.87%	189	16.15%
Morken	159	Separate	\$ 177,858	\$ 15,953,835	4.92%	190	16.24%
Camp	159	Separate	\$ 181,017	\$ 16,134,852	4.98%	191	16.32%
Carpenter	160	Separate	\$ 116,736	\$ 16,251,588	5.01%	192	16.41%
Rock	160	Separate	\$ 157,168	\$ 16,408,756	5.06%	193	16.50%
Denver	160	Separate	\$ 200,205	\$ 16,608,961	5.13%	194	16.58%
Fleming	161	Separate	\$ 34,590	\$ 16,643,551	5.14%	195	16.67%
Alta Vista	162	Separate	\$ -	\$ 16,643,551	5.14%	196	16.75%
Bull Moose	162	Separate	\$ 28,364	\$ 16,671,915	5.14%	197	16.84%
Elmore	163	Separate	\$ -	\$ 16,671,915	5.14%	198	16.92%
McDonaldsville	163	Separate	\$ -	\$ 16,671,915	5.14%	199	17.01%
Northland	163	Separate	\$ -	\$ 16,671,915	5.14%	200	17.09%
Badoura	163	Separate	\$ 117,345	\$ 16,789,260	5.18%	201	17.18%
Belfast	163	Separate	\$ 138,816	\$ 16,928,076	5.22%	202	17.26%
Olney	163	Separate	\$ 162,664	\$ 17,090,740	5.27%	203	17.35%
Winnebago	163	Separate	\$ 175,262	\$ 17,266,002	5.33%	204	17.44%
Palmyra	164	Separate	\$ 208,388	\$ 17,474,390	5.39%	205	17.52%
Clayton	164	Combined	\$ 240,239	\$ 17,714,629	5.47%	206	17.61%
Verdi	165	Separate	\$ 137,482	\$ 17,852,111	5.51%	207	17.69%
Split Rock	166	Separate	\$ 66,423	\$ 17,918,534	5.53%	208	17.78%
Nickerson	166	Separate	\$ 75,399	\$ 17,993,933	5.55%	209	17.86%
Bangor	166	Separate	\$ 103,438	\$ 18,097,371	5.58%	210	17.95%
Portage	166	Separate	\$ 133,732	\$ 18,231,103	5.63%	211	18.03%
Marble	166	Separate	\$ 148,468	\$ 18,379,571	5.67%	212	18.12%
Timothy	167	Separate	\$ 68,656	\$ 18,448,227	5.69%	213	18.21%
Sundown	167	Separate	\$ 167,779	\$ 18,616,006	5.74%	214	18.29%
Haugen	168	Separate	\$ 120,225	\$ 18,736,231	5.78%	215	18.38%
Camp Lake	168	Separate	\$ 144,045	\$ 18,880,276	5.83%	216	18.46%
Island Lake	169	Separate	\$ 109,217	\$ 18,989,493	5.86%	217	18.55%
Elm Creek	169	Separate	\$ 113,001	\$ 19,102,494	5.89%	218	18.63%
Flora	169	Separate	\$ 184,714	\$ 19,287,208	5.95%	219	18.72%
Minnesota Lake	169	Separate	\$ 220,777	\$ 19,507,985	6.02%	220	18.80%
Custer	170	Separate	\$ 117,467	\$ 19,625,452	6.06%	221	18.89%
Baxter	170	Separate	\$ 147,469	\$ 19,772,921	6.10%	222	18.97%
Storden	170	Separate	\$ 183,647	\$ 19,956,568	6.16%	223	19.06%
Crooks	170	Separate	\$ 238,471	\$ 20,195,039	6.23%	224	19.15%
Torrey	171	Separate	\$ 33,222	\$ 20,228,261	6.24%	225	19.23%
Germantown	171	Separate	\$ 123,456	\$ 20,351,717	6.28%	226	19.32%
Redwood Falls	171	Separate	\$ 157,859	\$ 20,509,576	6.33%	227	19.40%
Kingman	172	Separate	\$ 186,181	\$ 20,695,757	6.39%	228	19.49%
Lime Lake	172	Separate	\$ 301,341	\$ 20,997,098	6.48%	229	19.57%
Forest	173	Separate	\$ 83,241	\$ 21,080,339	6.50%	230	19.66%

Town Running Totals

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2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Eagle View	173	Separate	\$ 95,479	\$ 21,175,818	6.53%	231	19.74%
Macville	174	Separate	\$ 100,516	\$ 21,276,334	6.57%	232	19.83%
Monroe	174	Combined	\$ 132,064	\$ 21,408,398	6.61%	233	19.91%
Mulligan	175	Separate	\$ 159,959	\$ 21,568,357	6.66%	234	20.00%
Sago	176	Separate	\$ 57,242	\$ 21,625,599	6.67%	235	20.09%
Moorhead	177	Separate	\$ 47,222	\$ 21,672,821	6.69%	236	20.17%
Toivola	177	Separate	\$ 103,022	\$ 21,775,843	6.72%	237	20.26%
Ulen	177	Separate	\$ 134,143	\$ 21,909,986	6.76%	238	20.34%
Graham Lakes	177	Separate	\$ 162,261	\$ 22,072,247	6.81%	239	20.43%
Ford	178	Separate	\$ -	\$ 22,072,247	6.81%	240	20.51%
Silverton	178	Separate	\$ 45,923	\$ 22,118,170	6.83%	241	20.60%
Lake Grove	178	Combined	\$ 93,174	\$ 22,211,344	6.85%	242	20.68%
Lake Hattie	178	Separate	\$ 157,650	\$ 22,368,994	6.90%	243	20.77%
Ross Lake	178	Separate	\$ 175,419	\$ 22,544,413	6.96%	244	20.85%
Emmet	178	Separate	\$ 175,516	\$ 22,719,929	7.01%	245	20.94%
Inguadona	179	Separate	\$ 91,344	\$ 22,811,273	7.04%	246	21.03%
Schroeder	179	Separate	\$ 189,267	\$ 23,000,540	7.10%	247	21.11%
Ceresco	180	Combined	\$ 108,564	\$ 23,109,104	7.13%	248	21.20%
Trondhjem	181	Separate	\$ 120,853	\$ 23,229,957	7.17%	249	21.28%
Prescott	181	Combined	\$ 155,994	\$ 23,385,951	7.22%	250	21.37%
Hammer	182	Separate	\$ 136,432	\$ 23,522,383	7.26%	251	21.45%
New Avon	182	Separate	\$ 140,123	\$ 23,662,506	7.30%	252	21.54%
Garnes	183	Separate	\$ 94,000	\$ 23,756,506	7.33%	253	21.62%
Nordland	183	Separate	\$ 117,411	\$ 23,873,917	7.37%	254	21.71%
Lac qui Parle	183	Separate	\$ 117,803	\$ 23,991,720	7.40%	255	21.79%
Barnesville	183	Separate	\$ 118,742	\$ 24,110,462	7.44%	256	21.88%
Cerro Gordo	183	Separate	\$ 132,484	\$ 24,242,946	7.48%	257	21.97%
Sheridan	183	Separate	\$ 134,768	\$ 24,377,714	7.52%	258	22.05%
Vesta	183	Separate	\$ 136,213	\$ 24,513,927	7.56%	259	22.14%
Bear Park	184	Separate	\$ 112,979	\$ 24,626,906	7.60%	260	22.22%
Pleasant Mound	184	Separate	\$ 186,395	\$ 24,813,301	7.66%	261	22.31%
Hendricks	184	Separate	\$ 212,733	\$ 25,026,034	7.72%	262	22.39%
Morrison	185	Separate	\$ 100,350	\$ 25,126,384	7.75%	263	22.48%
Swan Lake	186	Separate	\$ 113,199	\$ 25,239,583	7.79%	264	22.56%
Ellsburg	186	Separate	\$ 172,180	\$ 25,411,763	7.84%	265	22.65%
Wilmont	186	Separate	\$ 264,606	\$ 25,676,369	7.92%	266	22.74%
Minneiska	187	Combined	\$ 60,084	\$ 25,736,453	7.94%	267	22.82%
Cedar Valley	187	Separate	\$ 70,300	\$ 25,806,753	7.96%	268	22.91%
Skree	187	Separate	\$ 104,749	\$ 25,911,502	8.00%	269	22.99%
New Prairie	187	Separate	\$ 119,775	\$ 26,031,277	8.03%	270	23.08%
Winger	190	Separate	\$ -	\$ 26,031,277	8.03%	271	23.16%
Lake Belt	190	Separate	\$ 179,609	\$ 26,210,886	8.09%	272	23.25%
Red Lake Falls	191	Separate	\$ 59,233	\$ 26,270,119	8.11%	273	23.33%
Poplar	191	Separate	\$ 95,646	\$ 26,365,765	8.14%	274	23.42%
Logan	191	Separate	\$ 112,454	\$ 26,478,219	8.17%	275	23.50%
Cosmos	191	Separate	\$ 218,512	\$ 26,696,731	8.24%	276	23.59%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Remer	192	Combined	\$ 40,085	\$ 26,736,816	8.25%	277	23.68%
Kroschel	192	Separate	\$ 98,419	\$ 26,835,235	8.28%	278	23.76%
Hill River	192	Combined	\$ 100,908	\$ 26,936,143	8.31%	279	23.85%
Melville	192	Separate	\$ 154,218	\$ 27,090,361	8.36%	280	23.93%
Bruno	193	Separate	\$ 65,279	\$ 27,155,640	8.38%	281	24.02%
Grand Forks	193	Separate	\$ 82,679	\$ 27,238,319	8.40%	282	24.10%
Amiret	194	Combined	\$ -	\$ 27,238,319	8.40%	283	24.19%
Cairo	194	Separate	\$ 181,257	\$ 27,419,576	8.46%	284	24.27%
Bullard	195	Separate	\$ 86,898	\$ 27,506,474	8.49%	285	24.36%
Chanarambie	195	Separate	\$ 110,640	\$ 27,617,114	8.52%	286	24.44%
Aastad	195	Separate	\$ 122,433	\$ 27,739,547	8.56%	287	24.53%
Flom	196	Separate	\$ -	\$ 27,739,547	8.56%	288	24.62%
Bearville	196	Separate	\$ 110,904	\$ 27,850,451	8.59%	289	24.70%
Hector	196	Separate	\$ 200,498	\$ 28,050,949	8.66%	290	24.79%
Waverly	197	Separate	\$ -	\$ 28,050,949	8.66%	291	24.87%
Alliance	197	Combined	\$ 78,799	\$ 28,129,748	8.68%	292	24.96%
Hersey	198	Separate	\$ -	\$ 28,129,748	8.68%	293	25.04%
Sletten	198	Separate	\$ 132,509	\$ 28,262,257	8.72%	294	25.13%
Granite Rock	198	Separate	\$ 133,655	\$ 28,395,912	8.76%	295	25.21%
Pine Lake	198	Separate	\$ 134,108	\$ 28,530,020	8.80%	296	25.30%
Lamberton	198	Separate	\$ 146,604	\$ 28,676,624	8.85%	297	25.38%
Brookville	198	Separate	\$ 148,485	\$ 28,825,109	8.89%	298	25.47%
Seward	198	Separate	\$ 177,448	\$ 29,002,557	8.95%	299	25.56%
Orton	199	Separate	\$ 76,590	\$ 29,079,147	8.97%	300	25.64%
Lake Elizabeth	199	Separate	\$ 141,754	\$ 29,220,901	9.02%	301	25.73%
Westside	199	Separate	\$ 195,030	\$ 29,415,931	9.08%	302	25.81%
Savannah	200	Separate	\$ 87,332	\$ 29,503,263	9.10%	303	25.90%
Alden	200	Separate	\$ 97,125	\$ 29,600,388	9.13%	304	25.98%
Butterfield	200	Combined	\$ 161,637	\$ 29,762,025	9.18%	305	26.07%
Eidsvold	200	Separate	\$ 174,357	\$ 29,936,382	9.24%	306	26.15%
Slater	201	Separate	\$ 60,677	\$ 29,997,059	9.26%	307	26.24%
Hillman	201	Separate	\$ 69,169	\$ 30,066,228	9.28%	308	26.32%
Three Lakes	201	Separate	\$ 132,075	\$ 30,198,303	9.32%	309	26.41%
Rost	202	Separate	\$ -	\$ 30,198,303	9.32%	310	26.50%
Hornet	202	Separate	\$ 57,112	\$ 30,255,415	9.34%	311	26.58%
North Star	202	Separate	\$ 98,301	\$ 30,353,716	9.37%	312	26.67%
Kimberly	202	Separate	\$ 175,687	\$ 30,529,403	9.42%	313	26.75%
Hay Brook	203	Separate	\$ 94,868	\$ 30,624,271	9.45%	314	26.84%
Two Inlets	203	Separate	\$ 102,565	\$ 30,726,836	9.48%	315	26.92%
Granite Falls	203	Separate	\$ 130,161	\$ 30,856,997	9.52%	316	27.01%
Stokes	204	Separate	\$ 91,648	\$ 30,948,645	9.55%	317	27.09%
Walnut Lake	204	Combined	\$ 167,205	\$ 31,115,850	9.60%	318	27.18%
Galena	204	Separate	\$ 170,163	\$ 31,286,013	9.65%	319	27.26%
Bird Island	204	Separate	\$ 221,880	\$ 31,507,893	9.72%	320	27.35%
Goose Prairie	205	Separate	\$ -	\$ 31,507,893	9.72%	321	27.44%
Eden	205	Separate	\$ 186,278	\$ 31,694,171	9.78%	322	27.52%

Town Running Totals

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Westbrook	206	Separate	\$ -	\$ 31,694,171	9.78%	323	27.61%
Alaska	206	Separate	\$ 111,273	\$ 31,805,444	9.81%	324	27.69%
Whitewater	206	Separate	\$ 152,565	\$ 31,958,009	9.86%	325	27.78%
Petersburg	208	Separate	\$ 186,039	\$ 32,144,048	9.92%	326	27.86%
New Maine	209	Separate	\$ -	\$ 32,144,048	9.92%	327	27.95%
Nora	209	Combined	\$ -	\$ 32,144,048	9.92%	328	28.03%
Vallers	209	Separate	\$ 104,855	\$ 32,248,903	9.95%	329	28.12%
Grafton	209	Combined	\$ 277,759	\$ 32,526,662	10.04%	330	28.21%
Nashville	211	Separate	\$ -	\$ 32,526,662	10.04%	331	28.29%
Willow Lake	211	Separate	\$ -	\$ 32,526,662	10.04%	332	28.38%
Sand Lake	211	Separate	\$ 71,439	\$ 32,598,101	10.06%	333	28.46%
Langor	212	Separate	\$ 98,217	\$ 32,696,318	10.09%	334	28.55%
Beaver	212	Separate	\$ 197,940	\$ 32,894,258	10.15%	335	28.63%
Lakeview	213	Separate	\$ 96,270	\$ 32,990,528	10.18%	336	28.72%
Skagen	214	Separate	\$ -	\$ 32,990,528	10.18%	337	28.80%
Preble	214	Separate	\$ 134,379	\$ 33,124,907	10.22%	338	28.89%
Elk	214	Separate	\$ 170,129	\$ 33,295,036	10.27%	339	28.97%
Ellington	214	Separate	\$ 195,946	\$ 33,490,982	10.33%	340	29.06%
Bradbury	215	Combined	\$ 131,306	\$ 33,622,288	10.37%	341	29.15%
Boy Lake	217	Separate	\$ 86,273	\$ 33,708,561	10.40%	342	29.23%
Leigh	219	Separate	\$ 75,659	\$ 33,784,220	10.42%	343	29.32%
New Folden	219	Separate	\$ 134,467	\$ 33,918,687	10.47%	344	29.40%
Wisconsin	219	Separate	\$ 162,560	\$ 34,081,247	10.52%	345	29.49%
Jo Daviess	219	Separate	\$ 242,533	\$ 34,323,780	10.59%	346	29.57%
Vail	220	Separate	\$ 126,768	\$ 34,450,548	10.63%	347	29.66%
Queen	220	Separate	\$ 137,791	\$ 34,588,339	10.67%	348	29.74%
Rosing	221	Combined	\$ 85,531	\$ 34,673,870	10.70%	349	29.83%
Eden	221	Separate	\$ 152,788	\$ 34,826,658	10.75%	350	29.91%
Hamden	222	Separate	\$ 117,537	\$ 34,944,195	10.78%	351	30.00%
Workman	222	Separate	\$ 153,344	\$ 35,097,539	10.83%	352	30.09%
Eagles Nest	222	Separate	\$ 418,866	\$ 35,516,405	10.96%	353	30.17%
Minneota	223	Separate	\$ 137,722	\$ 35,654,127	11.00%	354	30.26%
Gilchrist	224	Combined	\$ 136,236	\$ 35,790,363	11.04%	355	30.34%
Pleasant Prairie	224	Separate	\$ 139,928	\$ 35,930,291	11.09%	356	30.43%
Magnolia	225	Separate	\$ -	\$ 35,930,291	11.09%	357	30.51%
Waasa	225	Separate	\$ 73,846	\$ 36,004,137	11.11%	358	30.60%
Thunder Lake	225	Separate	\$ 227,637	\$ 36,231,774	11.18%	359	30.68%
Bremen	227	Separate	\$ 123,978	\$ 36,355,752	11.22%	360	30.77%
Hayes	228	Combined	\$ 136,903	\$ 36,492,655	11.26%	361	30.85%
Evansville	228	Separate	\$ 153,046	\$ 36,645,701	11.31%	362	30.94%
Bondin	228	Separate	\$ 161,175	\$ 36,806,876	11.36%	363	31.03%
Raymond	229	Separate	\$ 155,033	\$ 36,961,909	11.41%	364	31.11%
Sioux Agency	230	Separate	\$ -	\$ 36,961,909	11.41%	365	31.20%
Oakland	230	Separate	\$ 89,994	\$ 37,051,903	11.43%	366	31.28%
Prairie View	230	Separate	\$ 100,772	\$ 37,152,675	11.46%	367	31.37%
Solem	230	Separate	\$ 105,862	\$ 37,258,537	11.50%	368	31.45%

Town Running Totals

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Jay	231	Separate	\$ 108,825	\$ 37,367,362	11.53%	369	31.54%
Splithand	232	Separate	\$ 46,841	\$ 37,414,203	11.54%	370	31.62%
Durand	232	Separate	\$ 57,815	\$ 37,472,018	11.56%	371	31.71%
Roosevelt	232	Separate	\$ 78,142	\$ 37,550,160	11.59%	372	31.79%
Freeborn	232	Separate	\$ 142,773	\$ 37,692,933	11.63%	373	31.88%
Winfield	232	Separate	\$ 183,793	\$ 37,876,726	11.69%	374	31.97%
Lodi	232	Separate	\$ 309,008	\$ 38,185,734	11.78%	375	32.05%
Holyoke	234	Separate	\$ 117,221	\$ 38,302,955	11.82%	376	32.14%
Birch Creek	235	Separate	\$ 144,547	\$ 38,447,502	11.86%	377	32.22%
Morgan	235	Separate	\$ 154,234	\$ 38,601,736	11.91%	378	32.31%
Sugar Bush	236	Combined	\$ 99,593	\$ 38,701,329	11.94%	379	32.39%
Tenhassen	236	Separate	\$ 146,222	\$ 38,847,551	11.99%	380	32.48%
Leenthrop	237	Separate	\$ -	\$ 38,847,551	11.99%	381	32.56%
Westport	237	Separate	\$ 108,843	\$ 38,956,394	12.02%	382	32.65%
Round Lake	237	Separate	\$ 145,428	\$ 39,101,822	12.07%	383	32.74%
Delavan	238	Separate	\$ 176,809	\$ 39,278,631	12.12%	384	32.82%
Dexter	238	Separate	\$ 382,738	\$ 39,661,369	12.24%	385	32.91%
Idun	239	Separate	\$ 102,495	\$ 39,763,864	12.27%	386	32.99%
Round Grove	241	Separate	\$ 133,686	\$ 39,897,550	12.31%	387	33.08%
Carsonville	241	Separate	\$ 322,752	\$ 40,220,302	12.41%	388	33.16%
Cornish	242	Separate	\$ 168,635	\$ 40,388,937	12.46%	389	33.25%
South Branch	243	Combined	\$ 149,706	\$ 40,538,643	12.51%	390	33.33%
Sterling	243	Separate	\$ 233,252	\$ 40,771,895	12.58%	391	33.42%
Minerva	244	Separate	\$ 75,546	\$ 40,847,441	12.60%	392	33.50%
Falun	245	Separate	\$ 77,861	\$ 40,925,302	12.63%	393	33.59%
Preston Lake	245	Combined	\$ 186,646	\$ 41,111,948	12.69%	394	33.68%
Motley	246	Separate	\$ 54,468	\$ 41,166,416	12.70%	395	33.76%
Transit	246	Separate	\$ 188,823	\$ 41,355,239	12.76%	396	33.85%
Wang	246	Separate	\$ 364,650	\$ 41,719,889	12.87%	397	33.93%
Meadow Brook	248	Separate	\$ 74,825	\$ 41,794,714	12.90%	398	34.02%
Lake Jessie	251	Separate	\$ 94,633	\$ 41,889,347	12.93%	399	34.10%
Gentilly	251	Separate	\$ 119,844	\$ 42,009,191	12.96%	400	34.19%
Holt	251	Separate	\$ 225,695	\$ 42,234,886	13.03%	401	34.27%
Tofte	251	Separate	\$ 451,361	\$ 42,686,247	13.17%	402	34.36%
Crooked Creek	252	Separate	\$ 142,801	\$ 42,829,048	13.22%	403	34.44%
Dunbar	252	Separate	\$ 172,910	\$ 43,001,958	13.27%	404	34.53%
Lake Henry	253	Separate	\$ 168,418	\$ 43,170,376	13.32%	405	34.62%
Spang	254	Separate	\$ 102,246	\$ 43,272,622	13.35%	406	34.70%
Little Elk	254	Separate	\$ 135,836	\$ 43,408,458	13.39%	407	34.79%
Vernon Center	254	Combined	\$ 169,794	\$ 43,578,252	13.45%	408	34.87%
Ashley	254	Separate	\$ 171,804	\$ 43,750,056	13.50%	409	34.96%
Brandsvold	256	Separate	\$ 148,311	\$ 43,898,367	13.55%	410	35.04%
Louriston	256	Separate	\$ 168,272	\$ 44,066,639	13.60%	411	35.13%
Moland	257	Combined	\$ 103,003	\$ 44,169,642	13.63%	412	35.21%
Woodside	257	Separate	\$ 161,586	\$ 44,331,228	13.68%	413	35.30%
Kragnes	258	Separate	\$ 100,385	\$ 44,431,613	13.71%	414	35.38%

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Wealthwood	259	Combined	\$ 97,240	\$ 44,528,853	13.74%	415	35.47%
Clifton	259	Separate	\$ 112,327	\$ 44,641,180	13.77%	416	35.56%
Kanaranzi	260	Combined	\$ 150,234	\$ 44,791,414	13.82%	417	35.64%
Clark	260	Separate	\$ 164,490	\$ 44,955,904	13.87%	418	35.73%
Troy	261	Separate	\$ 57,516	\$ 45,013,420	13.89%	419	35.81%
Hyde Park	261	Separate	\$ 71,215	\$ 45,084,635	13.91%	420	35.90%
Watopa	261	Separate	\$ 136,646	\$ 45,221,281	13.95%	421	35.98%
West Union	261	Separate	\$ 156,141	\$ 45,377,422	14.00%	422	36.07%
McCrea	261	Separate	\$ 165,887	\$ 45,543,309	14.05%	423	36.15%
Springwater	262	Combined	\$ 217,081	\$ 45,760,390	14.12%	424	36.24%
Turtle Creek	265	Separate	\$ 128,615	\$ 45,889,005	14.16%	425	36.32%
Bernadotte	267	Separate	\$ 146,859	\$ 46,035,864	14.21%	426	36.41%
Moltke	267	Separate	\$ 171,530	\$ 46,207,394	14.26%	427	36.50%
Vermilion Lake	268	Separate	\$ 78,630	\$ 46,286,024	14.28%	428	36.58%
Rosendale	268	Combined	\$ 156,427	\$ 46,442,451	14.33%	429	36.67%
Home Brook	269	Separate	\$ 114,876	\$ 46,557,327	14.37%	430	36.75%
Moose Creek	270	Separate	\$ 83,939	\$ 46,641,266	14.39%	431	36.84%
Stafford	270	Separate	\$ 87,886	\$ 46,729,152	14.42%	432	36.92%
Linden	270	Separate	\$ 196,588	\$ 46,925,740	14.48%	433	37.01%
Eastern	270	Separate	\$ 215,210	\$ 47,140,950	14.55%	434	37.09%
Slayton	271	Separate	\$ -	\$ 47,140,950	14.55%	435	37.18%
Riverside	271	Separate	\$ 146,564	\$ 47,287,514	14.59%	436	37.26%
Rock Lake	271	Separate	\$ 157,505	\$ 47,445,019	14.64%	437	37.35%
Fox Lake	272	Combined	\$ 138,642	\$ 47,583,661	14.68%	438	37.44%
Kelso	272	Separate	\$ 196,536	\$ 47,780,197	14.74%	439	37.52%
Riverdale	275	Separate	\$ 161,128	\$ 47,941,325	14.79%	440	37.61%
Mount Vernon	275	Separate	\$ 171,938	\$ 48,113,263	14.85%	441	37.69%
Wolf Lake	277	Separate	\$ 137,066	\$ 48,250,329	14.89%	442	37.78%
Colvin	278	Separate	\$ 186,251	\$ 48,436,580	14.95%	443	37.86%
Ball Bluff	278	Separate	\$ 258,805	\$ 48,695,385	15.03%	444	37.95%
Highland Grove	279	Separate	\$ 147,606	\$ 48,842,991	15.07%	445	38.03%
Lake Sarah	280	Separate	\$ 187,875	\$ 49,030,866	15.13%	446	38.12%
Falk	281	Combined	\$ 100,365	\$ 49,131,231	15.16%	447	38.21%
Nebish	282	Separate	\$ 52,235	\$ 49,183,466	15.18%	448	38.29%
Summit	282	Separate	\$ 64,123	\$ 49,247,589	15.20%	449	38.38%
Ben Wade	283	Separate	\$ 142,798	\$ 49,390,387	15.24%	450	38.46%
Godfrey	283	Separate	\$ 202,606	\$ 49,592,993	15.30%	451	38.55%
Big Stone	284	Separate	\$ 99,865	\$ 49,692,858	15.33%	452	38.63%
Grove Lake	284	Separate	\$ 170,980	\$ 49,863,838	15.39%	453	38.72%
Humboldt	286	Separate	\$ 81,103	\$ 49,944,941	15.41%	454	38.80%
Urness	286	Separate	\$ 135,902	\$ 50,080,843	15.45%	455	38.89%
Lavell	286	Separate	\$ 206,648	\$ 50,287,491	15.52%	456	38.97%
Sargeant	287	Separate	\$ 221,655	\$ 50,509,146	15.59%	457	39.06%
Norway Lake	288	Combined	\$ 103,675	\$ 50,612,821	15.62%	458	39.15%
Mason	289	Separate	\$ 230,848	\$ 50,843,669	15.69%	459	39.23%
Butternut Valley	291	Separate	\$ 103,861	\$ 50,947,530	15.72%	460	39.32%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Carimona	291	Separate	\$	214,344	\$	51,161,874	15.79%	461	39.40%
North Germany	293	Separate	\$	102,565	\$	51,264,439	15.82%	462	39.49%
Lowell	293	Separate	\$	175,485	\$	51,439,924	15.87%	463	39.57%
London	294	Separate	\$	-	\$	51,439,924	15.87%	464	39.66%
Pillsbury	294	Separate	\$	166,611	\$	51,606,535	15.92%	465	39.74%
Shell River	296	Separate	\$	101,566	\$	51,708,101	15.96%	466	39.83%
Inman	296	Separate	\$	143,130	\$	51,851,231	16.00%	467	39.91%
Folden	296	Separate	\$	145,520	\$	51,996,751	16.04%	468	40.00%
Hodges	296	Combined	\$	166,055	\$	52,162,806	16.10%	469	40.09%
Pleasant Valley	296	Combined	\$	209,689	\$	52,372,495	16.16%	470	40.17%
Delhi	297	Separate	\$	145,153	\$	52,517,648	16.21%	471	40.26%
Carson	297	Separate	\$	163,155	\$	52,680,803	16.26%	472	40.34%
Perry Lake	298	Separate	\$	-	\$	52,680,803	16.26%	473	40.43%
Camp Release	298	Separate	\$	149,289	\$	52,830,092	16.30%	474	40.51%
Hart	298	Separate	\$	186,400	\$	53,016,492	16.36%	475	40.60%
Arrowhead	299	Separate	\$	155,439	\$	53,171,931	16.41%	476	40.68%
Lyra	302	Separate	\$	516,759	\$	53,688,690	16.57%	477	40.77%
Culver	303	Separate	\$	118,373	\$	53,807,063	16.60%	478	40.85%
Rosebud	303	Separate	\$	151,152	\$	53,958,215	16.65%	479	40.94%
Zion	306	Separate	\$	311,189	\$	54,269,404	16.75%	480	41.03%
Sheldon	307	Separate	\$	138,876	\$	54,408,280	16.79%	481	41.11%
Nunda	307	Separate	\$	139,664	\$	54,547,944	16.83%	482	41.20%
Manyaska	307	Separate	\$	160,484	\$	54,708,428	16.88%	483	41.28%
Dryden	307	Separate	\$	180,039	\$	54,888,467	16.94%	484	41.37%
Shetek	307	Separate	\$	203,345	\$	55,091,812	17.00%	485	41.45%
Heron Lake	308	Separate	\$	147,147	\$	55,238,959	17.05%	486	41.54%
Shell Lake	309	Separate	\$	121,558	\$	55,360,517	17.08%	487	41.62%
Eddy	310	Separate	\$	114,646	\$	55,475,163	17.12%	488	41.71%
Ashland	310	Separate	\$	191,001	\$	55,666,164	17.18%	489	41.79%
Elk Lake	311	Separate	\$	127,111	\$	55,793,275	17.22%	490	41.88%
Fairmont	313	Separate	\$	-	\$	55,793,275	17.22%	491	41.97%
Kalevala	313	Separate	\$	-	\$	55,793,275	17.22%	492	42.05%
Meadowlands	313	Combined	\$	109,258	\$	55,902,533	17.25%	493	42.14%
Benson	313	Separate	\$	144,578	\$	56,047,111	17.29%	494	42.22%
Alfsborg	315	Separate	\$	223,477	\$	56,270,588	17.36%	495	42.31%
Norman	316	Separate	\$	162,850	\$	56,433,438	17.41%	496	42.39%
Buzzle	319	Separate	\$	-	\$	56,433,438	17.41%	497	42.48%
Worthington	319	Combined	\$	-	\$	56,433,438	17.41%	498	42.56%
Marshall	320	Separate	\$	298,066	\$	56,731,504	17.51%	499	42.65%
Lake George	322	Separate	\$	-	\$	56,731,504	17.51%	500	42.74%
Fairfield	323	Separate	\$	235,050	\$	56,966,554	17.58%	501	42.82%
Little Elbow	324	Separate	\$	33,732	\$	57,000,286	17.59%	502	42.91%
Glyndon	324	Separate	\$	87,551	\$	57,087,837	17.62%	503	42.99%
Bloomfield	325	Separate	\$	180,308	\$	57,268,145	17.67%	504	43.08%
Elkton	326	Separate	\$	128,715	\$	57,396,860	17.71%	505	43.16%
Lake Hanska	326	Separate	\$	190,596	\$	57,587,456	17.77%	506	43.25%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Bigfork	327	Separate	\$ 118,456	\$ 57,705,912	17.81%	507	43.33%
Quincy	327	Separate	\$ 160,904	\$ 57,866,816	17.86%	508	43.42%
Bismarck	328	Separate	\$ 216,245	\$ 58,083,061	17.92%	509	43.50%
Medo	328	Separate	\$ 276,756	\$ 58,359,817	18.01%	510	43.59%
Wiscoy	330	Separate	\$ 158,819	\$ 58,518,636	18.06%	511	43.68%
Waukenabo	330	Separate	\$ 162,997	\$ 58,681,633	18.11%	512	43.76%
Great Bend	330	Separate	\$ 163,470	\$ 58,845,103	18.16%	513	43.85%
Crow River	331	Separate	\$ -	\$ 58,845,103	18.16%	514	43.93%
Feeley	331	Separate	\$ 152,305	\$ 58,997,408	18.20%	515	44.02%
Rosewood	332	Separate	\$ 181,598	\$ 59,179,006	18.26%	516	44.10%
Elmo	335	Separate	\$ 165,756	\$ 59,344,762	18.31%	517	44.19%
Hayward	335	Combined	\$ 261,333	\$ 59,606,095	18.39%	518	44.27%
Spalding	336	Separate	\$ 71,868	\$ 59,677,963	18.41%	519	44.36%
New Solum	336	Separate	\$ 165,663	\$ 59,843,626	18.47%	520	44.44%
Sandy	337	Separate	\$ 83,021	\$ 59,926,647	18.49%	521	44.53%
Spring Hill	337	Separate	\$ 200,719	\$ 60,127,366	18.55%	522	44.62%
Grand Meadow	337	Combined	\$ 234,897	\$ 60,362,263	18.63%	523	44.70%
Paddock	339	Separate	\$ 153,666	\$ 60,515,929	18.67%	524	44.79%
LeRoy	339	Separate	\$ 227,849	\$ 60,743,778	18.74%	525	44.87%
Framnas	340	Separate	\$ -	\$ 60,743,778	18.74%	526	44.96%
Rabbit Lake	340	Separate	\$ 207,973	\$ 60,951,751	18.81%	527	45.04%
Yucatan	341	Separate	\$ 223,494	\$ 61,175,245	18.88%	528	45.13%
Union	342	Separate	\$ 185,870	\$ 61,361,115	18.93%	529	45.21%
Nevada	347	Separate	\$ -	\$ 61,361,115	18.93%	530	45.30%
Fahlun	347	Separate	\$ 173,791	\$ 61,534,906	18.99%	531	45.38%
Kerrick	348	Separate	\$ 98,849	\$ 61,633,755	19.02%	532	45.47%
Holst	349	Separate	\$ 150,103	\$ 61,783,858	19.06%	533	45.56%
Lund	349	Separate	\$ 179,774	\$ 61,963,632	19.12%	534	45.64%
Sherman	350	Separate	\$ 130,972	\$ 62,094,604	19.16%	535	45.73%
Norwegian Grove	350	Separate	\$ 176,682	\$ 62,271,286	19.22%	536	45.81%
Wolford	351	Separate	\$ 169,387	\$ 62,440,673	19.27%	537	45.90%
Nidaros	353	Separate	\$ -	\$ 62,440,673	19.27%	538	45.98%
Field	353	Separate	\$ 108,360	\$ 62,549,033	19.30%	539	46.07%
New Independence	354	Separate	\$ -	\$ 62,549,033	19.30%	540	46.15%
Orange	354	Separate	\$ -	\$ 62,549,033	19.30%	541	46.24%
Wagner	354	Separate	\$ 164,670	\$ 62,713,703	19.35%	542	46.32%
Waltham	356	Separate	\$ 212,058	\$ 62,925,761	19.42%	543	46.41%
Oakland	357	Separate	\$ 233,031	\$ 63,158,792	19.49%	544	46.50%
Crow Lake	358	Separate	\$ 131,673	\$ 63,290,465	19.53%	545	46.58%
Rutland	359	Combined	\$ 182,260	\$ 63,472,725	19.59%	546	46.67%
Elmira	361	Separate	\$ -	\$ 63,472,725	19.59%	547	46.75%
Boon Lake	361	Separate	\$ 198,877	\$ 63,671,602	19.65%	548	46.84%
Merton	363	Separate	\$ 132,833	\$ 63,804,435	19.69%	549	46.92%
Mayville	363	Separate	\$ 209,755	\$ 64,014,190	19.75%	550	47.01%
York	363	Separate	\$ 213,354	\$ 64,227,544	19.82%	551	47.09%
Roseland	364	Separate	\$ 217,541	\$ 64,445,085	19.89%	552	47.18%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Oak Valley	365	Separate	\$ 109,603	\$ 64,554,688	19.92%	553	47.26%
Kilkenny	365	Separate	\$ 184,268	\$ 64,738,956	19.98%	554	47.35%
Ogema	367	Separate	\$ 110,499	\$ 64,849,455	20.01%	555	47.44%
Malmo	367	Separate	\$ 133,633	\$ 64,983,088	20.05%	556	47.52%
Green Valley	369	Separate	\$ 157,070	\$ 65,140,158	20.10%	557	47.61%
Belle River	369	Combined	\$ 165,422	\$ 65,305,580	20.15%	558	47.69%
Fleming	369	Separate	\$ 204,299	\$ 65,509,879	20.21%	559	47.78%
Holland	369	Separate	\$ 210,622	\$ 65,720,501	20.28%	560	47.86%
Bigelow	371	Separate	\$ 159,019	\$ 65,879,520	20.33%	561	47.95%
Forestville	371	Separate	\$ 192,214	\$ 66,071,734	20.39%	562	48.03%
Lyle	372	Separate	\$ -	\$ 66,071,734	20.39%	563	48.12%
Munch	373	Separate	\$ 93,572	\$ 66,165,306	20.42%	564	48.21%
Jevne	374	Separate	\$ 153,764	\$ 66,319,070	20.46%	565	48.29%
Swede Grove	374	Separate	\$ 214,060	\$ 66,533,130	20.53%	566	48.38%
Shell Rock	376	Separate	\$ 150,612	\$ 66,683,742	20.58%	567	48.46%
Beauford	376	Combined	\$ 190,227	\$ 66,873,969	20.64%	568	48.55%
Hiram	376	Separate	\$ 267,670	\$ 67,141,639	20.72%	569	48.63%
Arctander	377	Separate	\$ 165,166	\$ 67,306,805	20.77%	570	48.72%
Blue Earth City	379	Separate	\$ 276,694	\$ 67,583,499	20.85%	571	48.80%
Cherry Grove	379	Separate	\$ 297,252	\$ 67,880,751	20.95%	572	48.89%
Pomroy	380	Separate	\$ 143,315	\$ 68,024,066	20.99%	573	48.97%
Clover	382	Separate	\$ 82,927	\$ 68,106,993	21.02%	574	49.06%
Wacouta	382	Combined	\$ 244,748	\$ 68,351,741	21.09%	575	49.15%
Acton	383	Separate	\$ 170,591	\$ 68,522,332	21.14%	576	49.23%
West Albany	387	Separate	\$ 145,060	\$ 68,667,392	21.19%	577	49.32%
Stony Run	388	Separate	\$ 264,769	\$ 68,932,161	21.27%	578	49.40%
Pike	390	Separate	\$ 118,882	\$ 69,051,043	21.31%	579	49.49%
Leota	391	Separate	\$ 201,361	\$ 69,252,404	21.37%	580	49.57%
Kenyon	391	Separate	\$ 219,804	\$ 69,472,208	21.44%	581	49.66%
Harvey	391	Separate	\$ 248,335	\$ 69,720,543	21.51%	582	49.74%
Pilot Mound	393	Separate	\$ 186,384	\$ 69,906,927	21.57%	583	49.83%
Dover	394	Separate	\$ 175,369	\$ 70,082,296	21.63%	584	49.91%
Frankford	394	Separate	\$ 231,508	\$ 70,313,804	21.70%	585	50.00%
Carrolton	394	Separate	\$ 258,168	\$ 70,571,972	21.78%	586	50.09%
Clinton Falls	395	Separate	\$ 220,061	\$ 70,792,033	21.84%	587	50.17%
Henning	395	Separate	\$ 226,477	\$ 71,018,510	21.91%	588	50.26%
New Auburn	396	Separate	\$ 211,971	\$ 71,230,481	21.98%	589	50.34%
Preston	397	Separate	\$ 131,716	\$ 71,362,197	22.02%	590	50.43%
Bertha	398	Separate	\$ 187,829	\$ 71,550,026	22.08%	591	50.51%
Wanamingo	398	Separate	\$ 271,751	\$ 71,821,777	22.16%	592	50.60%
Bath	398	Separate	\$ 566,877	\$ 72,388,654	22.34%	593	50.68%
Leiding	399	Separate	\$ -	\$ 72,388,654	22.34%	594	50.77%
Deer Creek	399	Separate	\$ 131,487	\$ 72,520,141	22.38%	595	50.85%
Burleene	399	Combined	\$ 149,881	\$ 72,670,022	22.42%	596	50.94%
Saint Olaf	399	Separate	\$ 217,055	\$ 72,887,077	22.49%	597	51.03%
Leon	400	Separate	\$ 199,443	\$ 73,086,520	22.55%	598	51.11%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Houston	400	Separate	\$ 211,244	\$ 73,297,764	22.62%	599	51.20%
Rockwood	402	Separate	\$ 172,109	\$ 73,469,873	22.67%	600	51.28%
Crow Wing Lake	402	Separate	\$ 216,959	\$ 73,686,832	22.74%	601	51.37%
Farmington	403	Separate	\$ 233,437	\$ 73,920,269	22.81%	602	51.45%
Leaf Valley	403	Separate	\$ 543,298	\$ 74,463,567	22.98%	603	51.54%
Cromwell	404	Separate	\$ -	\$ 74,463,567	22.98%	604	51.62%
Homestead	404	Separate	\$ 127,104	\$ 74,590,671	23.02%	605	51.71%
Mamre	405	Separate	\$ 209,792	\$ 74,800,463	23.08%	606	51.79%
Ross	407	Separate	\$ -	\$ 74,800,463	23.08%	607	51.88%
Evergreen	407	Separate	\$ 178,464	\$ 74,978,927	23.14%	608	51.97%
Jenkins	409	Separate	\$ 217,534	\$ 75,196,461	23.20%	609	52.05%
Eagle Lake	411	Separate	\$ 209,916	\$ 75,406,377	23.27%	610	52.14%
Lynd	412	Separate	\$ 126,389	\$ 75,532,766	23.31%	611	52.22%
Lake George	413	Separate	\$ 132,348	\$ 75,665,114	23.35%	612	52.31%
Spruce Grove	413	Separate	\$ 158,607	\$ 75,823,721	23.40%	613	52.39%
Tumuli	414	Separate	\$ 199,138	\$ 76,022,859	23.46%	614	52.48%
Manchester	415	Separate	\$ 142,614	\$ 76,165,473	23.50%	615	52.56%
Dresbach	415	Combined	\$ 303,458	\$ 76,468,931	23.60%	616	52.65%
Beatty	416	Separate	\$ 353,044	\$ 76,821,975	23.70%	617	52.74%
Atkinson	417	Separate	\$ 50,021	\$ 76,871,996	23.72%	618	52.82%
Brownsville	418	Separate	\$ 299,965	\$ 77,171,961	23.81%	619	52.91%
Bristol	420	Separate	\$ 223,330	\$ 77,395,291	23.88%	620	52.99%
Wing River	421	Separate	\$ 107,250	\$ 77,502,541	23.91%	621	53.08%
Udolpho	421	Separate	\$ 569,722	\$ 78,072,263	24.09%	622	53.16%
La Prairie	422	Combined	\$ 60,493	\$ 78,132,756	24.11%	623	53.25%
Torning	422	Separate	\$ 195,759	\$ 78,328,515	24.17%	624	53.33%
Alborn	423	Separate	\$ 338,867	\$ 78,667,382	24.27%	625	53.42%
Great Scott	424	Separate	\$ 321,428	\$ 78,988,810	24.37%	626	53.50%
Saint Johns	425	Separate	\$ 158,201	\$ 79,147,011	24.42%	627	53.59%
Chester	425	Separate	\$ 182,577	\$ 79,329,588	24.48%	628	53.68%
Maple	426	Separate	\$ 182,159	\$ 79,511,747	24.53%	629	53.76%
McPherson	428	Separate	\$ 217,272	\$ 79,729,019	24.60%	630	53.85%
Lone Pine	429	Separate	\$ 136,486	\$ 79,865,505	24.64%	631	53.93%
Elmwood	429	Separate	\$ 155,528	\$ 80,021,033	24.69%	632	54.02%
New Richland	429	Separate	\$ 199,429	\$ 80,220,462	24.75%	633	54.10%
Millerville	429	Separate	\$ 221,302	\$ 80,441,764	24.82%	634	54.19%
Genessee	430	Separate	\$ 190,177	\$ 80,631,941	24.88%	635	54.27%
Hillman	431	Separate	\$ 111,315	\$ 80,743,256	24.91%	636	54.36%
West Newton	431	Combined	\$ 185,768	\$ 80,929,024	24.97%	637	54.44%
Westfield	431	Separate	\$ 266,908	\$ 81,195,932	25.05%	638	54.53%
Amherst	432	Separate	\$ 231,456	\$ 81,427,388	25.13%	639	54.62%
Crookston	435	Separate	\$ 166,958	\$ 81,594,346	25.18%	640	54.70%
Skelton	437	Separate	\$ 102,730	\$ 81,697,076	25.21%	641	54.79%
Leech Lake	438	Separate	\$ 154,347	\$ 81,851,423	25.26%	642	54.87%
Collins	439	Separate	\$ 215,571	\$ 82,066,994	25.32%	643	54.96%
Adams	439	Separate	\$ 329,199	\$ 82,396,193	25.43%	644	55.04%

Town Running Totals

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2022 Data

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McDavitt	440	Separate	\$ 244,539	\$ 82,640,732	25.50%	645	55.13%
Hokah	442	Separate	\$ 143,782	\$ 82,784,514	25.54%	646	55.21%
Geneva	442	Separate	\$ 157,663	\$ 82,942,177	25.59%	647	55.30%
Columbia	443	Separate	\$ 183,265	\$ 83,125,442	25.65%	648	55.38%
Wilmington	446	Combined	\$ 296,334	\$ 83,421,776	25.74%	649	55.47%
Nora	447	Combined	\$ 106,464	\$ 83,528,240	25.77%	650	55.56%
Lake	447	Separate	\$ 198,858	\$ 83,727,098	25.84%	651	55.64%
Huntsville	447	Separate	\$ 240,524	\$ 83,967,622	25.91%	652	55.73%
Glen	448	Separate	\$ 171,855	\$ 84,139,477	25.96%	653	55.81%
Hill Lake	449	Combined	\$ 188,450	\$ 84,327,927	26.02%	654	55.90%
Newburg	449	Separate	\$ 239,342	\$ 84,567,269	26.09%	655	55.98%
Jessenland	450	Separate	\$ 227,190	\$ 84,794,459	26.17%	656	56.07%
Bartlett	452	Separate	\$ 159,442	\$ 84,953,901	26.21%	657	56.15%
Pine Lake	452	Combined	\$ 198,230	\$ 85,152,131	26.28%	658	56.24%
Culdrum	452	Combined	\$ 206,781	\$ 85,358,912	26.34%	659	56.32%
Plainview	455	Separate	\$ 263,843	\$ 85,622,755	26.42%	660	56.41%
Wabedo	455	Separate	\$ 320,102	\$ 85,942,857	26.52%	661	56.50%
Highland	456	Separate	\$ 197,510	\$ 86,140,367	26.58%	662	56.58%
Blooming Prairie	456	Separate	\$ 212,380	\$ 86,352,747	26.65%	663	56.67%
Wrenshall	458	Separate	\$ 114,667	\$ 86,467,414	26.68%	664	56.75%
Parker	459	Separate	\$ 123,862	\$ 86,591,276	26.72%	665	56.84%
Lakin	459	Separate	\$ 274,082	\$ 86,865,358	26.80%	666	56.92%
Cotton	460	Separate	\$ 279,143	\$ 87,144,501	26.89%	667	57.01%
Sciota	462	Separate	\$ 245,773	\$ 87,390,274	26.97%	668	57.09%
Shevlin	467	Separate	\$ 101,012	\$ 87,491,286	27.00%	669	57.18%
Marcell	468	Separate	\$ 337,247	\$ 87,828,533	27.10%	670	57.26%
Ward	472	Separate	\$ 235,230	\$ 88,063,763	27.17%	671	57.35%
Washington Lake	473	Separate	\$ 308,085	\$ 88,371,848	27.27%	672	57.44%
Buse	475	Separate	\$ 155,532	\$ 88,527,380	27.32%	673	57.52%
Darling	477	Separate	\$ -	\$ 88,527,380	27.32%	674	57.61%
Grove	477	Separate	\$ 185,534	\$ 88,712,914	27.37%	675	57.69%
Spruce Hill	479	Separate	\$ 186,808	\$ 88,899,722	27.43%	676	57.78%
Star Lake	481	Separate	\$ 269,383	\$ 89,169,105	27.51%	677	57.86%
Racine	483	Separate	\$ 310,847	\$ 89,479,952	27.61%	678	57.95%
Arlington	484	Separate	\$ 266,556	\$ 89,746,508	27.69%	679	58.03%
Saint Lawrence	484	Separate	\$ 412,186	\$ 90,158,694	27.82%	680	58.12%
Hayfield	485	Separate	\$ 225,532	\$ 90,384,226	27.89%	681	58.21%
Home	486	Separate	\$ -	\$ 90,384,226	27.89%	682	58.29%
Willmar	488	Separate	\$ 288,656	\$ 90,672,882	27.98%	683	58.38%
Finlayson	490	Separate	\$ -	\$ 90,672,882	27.98%	684	58.46%
Moran	490	Separate	\$ 197,746	\$ 90,870,628	28.04%	685	58.55%
Bruce	490	Combined	\$ 305,912	\$ 91,176,540	28.13%	686	58.63%
Goodland	490	Separate	\$ 422,151	\$ 91,598,691	28.26%	687	58.72%
Leaf River	491	Separate	\$ 82,282	\$ 91,680,973	28.29%	688	58.80%
Becker	491	Separate	\$ 157,921	\$ 91,838,894	28.34%	689	58.89%
Toad Lake	492	Separate	\$ 160,449	\$ 91,999,343	28.39%	690	58.97%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Amor	492	Separate	\$ 243,077	\$ 92,242,420	28.46%	691	59.06%
White Bear Lake	493	Separate	\$ 246,135	\$ 92,488,555	28.54%	692	59.15%
Kettle River	496	Separate	\$ 173,890	\$ 92,662,445	28.59%	693	59.23%
Clitherall	497	Separate	\$ 411,129	\$ 93,073,574	28.72%	694	59.32%
Lawrence	499	Separate	\$ 125,782	\$ 93,199,356	28.76%	695	59.40%
Iona	500	Separate	\$ 181,894	\$ 93,381,250	28.81%	696	59.49%
Nicollet	500	Separate	\$ 239,380	\$ 93,620,630	28.89%	697	59.57%
Pelican Lake	502	Separate	\$ 201,438	\$ 93,822,068	28.95%	698	59.66%
Wabana	502	Separate	\$ 254,065	\$ 94,076,133	29.03%	699	59.74%
Eyota	502	Separate	\$ 336,812	\$ 94,412,945	29.13%	700	59.83%
Red Eye	504	Separate	\$ 120,748	\$ 94,533,693	29.17%	701	59.91%
Sauk Rapids	506	Separate	\$ -	\$ 94,533,693	29.17%	702	60.00%
Crooked Lake	508	Separate	\$ 668,347	\$ 95,202,040	29.38%	703	60.09%
Gillford	512	Separate	\$ 217,548	\$ 95,419,588	29.44%	704	60.17%
Spring Prairie	515	Separate	\$ 92,629	\$ 95,512,217	29.47%	705	60.26%
Brook Park	515	Separate	\$ 130,938	\$ 95,643,155	29.51%	706	60.34%
Tyrone	516	Separate	\$ 219,428	\$ 95,862,583	29.58%	707	60.43%
Glencoe	517	Separate	\$ 213,485	\$ 96,076,068	29.65%	708	60.51%
Richardson	517	Separate	\$ 278,306	\$ 96,354,374	29.73%	709	60.60%
Woodside	520	Separate	\$ 328,200	\$ 96,682,574	29.83%	710	60.68%
Iosco	521	Separate	\$ -	\$ 96,682,574	29.83%	711	60.77%
Oakport	521	Combined	\$ 156,613	\$ 96,839,187	29.88%	712	60.85%
Lutsen	521	Separate	\$ 249,075	\$ 97,088,262	29.96%	713	60.94%
White Oak	525	Separate	\$ 461,024	\$ 97,549,286	30.10%	714	61.03%
Judson	527	Separate	\$ 126,005	\$ 97,675,291	30.14%	715	61.11%
Wheeling	527	Separate	\$ 290,892	\$ 97,966,183	30.23%	716	61.20%
Pelican	527	Separate	\$ 386,952	\$ 98,353,135	30.35%	717	61.28%
Lynn	528	Separate	\$ 231,689	\$ 98,584,824	30.42%	718	61.37%
Garfield	532	Separate	\$ 212,041	\$ 98,796,865	30.49%	719	61.45%
Green Isle	532	Separate	\$ 336,275	\$ 99,133,140	30.59%	720	61.54%
Minnewaska	533	Separate	\$ 166,464	\$ 99,299,604	30.64%	721	61.62%
Waterford	533	Separate	\$ 515,329	\$ 99,814,933	30.80%	722	61.71%
Beaver Bay	534	Combined	\$ -	\$ 99,814,933	30.80%	723	61.79%
Popple	534	Separate	\$ 105,476	\$ 99,920,409	30.83%	724	61.88%
Aurora	534	Separate	\$ 221,884	\$ 100,142,293	30.90%	725	61.97%
Spencer	536	Separate	\$ 183,657	\$ 100,325,950	30.96%	726	62.05%
Tordenskjold	541	Separate	\$ 247,064	\$ 100,573,014	31.03%	727	62.14%
Hayland	542	Separate	\$ 142,018	\$ 100,715,032	31.08%	728	62.22%
Swanville	542	Separate	\$ 162,396	\$ 100,877,428	31.13%	729	62.31%
Moscow	544	Separate	\$ 266,671	\$ 101,144,099	31.21%	730	62.39%
Pleasant Hill	544	Separate	\$ 297,536	\$ 101,441,635	31.30%	731	62.48%
Isle Harbor	546	Combined	\$ 178,917	\$ 101,620,552	31.36%	732	62.56%
Dead Lake	548	Separate	\$ 316,537	\$ 101,937,089	31.45%	733	62.65%
Lake Park	549	Separate	\$ 184,544	\$ 102,121,633	31.51%	734	62.74%
Grey Eagle	550	Combined	\$ 312,621	\$ 102,434,254	31.61%	735	62.82%
Otisco	551	Separate	\$ 205,475	\$ 102,639,729	31.67%	736	62.91%

Town Running Totals

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2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Spring Valley	551	Separate	\$ 212,614	\$ 102,852,343	31.74%	737	62.99%
Eagle	554	Separate	\$ 159,533	\$ 103,011,876	31.79%	738	63.08%
Derrynane	555	Separate	\$ 151,109	\$ 103,162,985	31.83%	739	63.16%
Viola	556	Separate	\$ 238,444	\$ 103,401,429	31.91%	740	63.25%
Buh	557	Separate	\$ 159,951	\$ 103,561,380	31.96%	741	63.33%
Sturgeon Lake	557	Separate	\$ 233,899	\$ 103,795,279	32.03%	742	63.42%
Orion	558	Separate	\$ 186,792	\$ 103,982,071	32.09%	743	63.50%
Holmesville	558	Separate	\$ 221,183	\$ 104,203,254	32.15%	744	63.59%
Sugar Bush	559	Separate	\$ 127,753	\$ 104,331,007	32.19%	745	63.68%
Walden	562	Separate	\$ 143,863	\$ 104,474,870	32.24%	746	63.76%
Mission Creek	564	Separate	\$ 243,919	\$ 104,718,789	32.31%	747	63.85%
Scambler	565	Separate	\$ 383,290	\$ 105,102,079	32.43%	748	63.93%
Lakeside	565	Separate	\$ 550,696	\$ 105,652,775	32.60%	749	64.02%
Harrison	566	Separate	\$ 262,632	\$ 105,915,407	32.68%	750	64.10%
Concord	566	Separate	\$ 289,793	\$ 106,205,200	32.77%	751	64.19%
Mantrap	567	Separate	\$ 203,555	\$ 106,408,755	32.83%	752	64.27%
Morse	568	Separate	\$ 169,033	\$ 106,577,788	32.89%	753	64.36%
Havana	568	Separate	\$ 192,081	\$ 106,769,869	32.95%	754	64.44%
Knute	570	Separate	\$ 185,238	\$ 106,955,107	33.00%	755	64.53%
Wuori	571	Separate	\$ 215,276	\$ 107,170,383	33.07%	756	64.62%
Mahtowa	572	Separate	\$ 243,074	\$ 107,413,457	33.14%	757	64.70%
Graham	576	Separate	\$ 177,303	\$ 107,590,760	33.20%	758	64.79%
Akeley	578	Separate	\$ -	\$ 107,590,760	33.20%	759	64.87%
Fawn Lake	579	Separate	\$ -	\$ 107,590,760	33.20%	760	64.96%
Pelican	579	Separate	\$ 242,994	\$ 107,833,754	33.27%	761	65.04%
Wilkinson	580	Separate	\$ 92,647	\$ 107,926,401	33.30%	762	65.13%
Kandiyohi	582	Separate	\$ 276,379	\$ 108,202,780	33.39%	763	65.21%
Mound Prairie	583	Separate	\$ -	\$ 108,202,780	33.39%	764	65.30%
Daggett Brook	583	Separate	\$ 160,026	\$ 108,362,806	33.44%	765	65.38%
Burbank	584	Separate	\$ 205,242	\$ 108,568,048	33.50%	766	65.47%
Money Creek	584	Separate	\$ 339,530	\$ 108,907,578	33.61%	767	65.56%
Partridge	585	Separate	\$ 185,662	\$ 109,093,240	33.66%	768	65.64%
Courtland	585	Separate	\$ 293,247	\$ 109,386,487	33.75%	769	65.73%
Barry	586	Separate	\$ 161,142	\$ 109,547,629	33.80%	770	65.81%
Onamia	589	Separate	\$ 140,880	\$ 109,688,509	33.85%	771	65.90%
Manannah	590	Separate	\$ 324,408	\$ 110,012,917	33.95%	772	65.98%
Pine Lake	593	Separate	\$ 234,277	\$ 110,247,194	34.02%	773	66.07%
Ponto Lake	594	Separate	\$ 275,512	\$ 110,522,706	34.10%	774	66.15%
Balsam	596	Separate	\$ 384,723	\$ 110,907,429	34.22%	775	66.24%
Pembina	598	Separate	\$ 142,755	\$ 111,050,184	34.27%	776	66.32%
Pierz	598	Separate	\$ 152,231	\$ 111,202,415	34.31%	777	66.41%
Embarrass	599	Separate	\$ 285,771	\$ 111,488,186	34.40%	778	66.50%
Albert Lea	603	Separate	\$ 250,194	\$ 111,738,380	34.48%	779	66.58%
Staples	604	Separate	\$ 284,016	\$ 112,022,396	34.57%	780	66.67%
Warsaw	605	Separate	\$ 310,579	\$ 112,332,975	34.66%	781	66.75%
Birch Lake	607	Separate	\$ 233,349	\$ 112,566,324	34.73%	782	66.84%

Town Running Totals

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2022 Data

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Oshawa	608	Separate	\$ 217,430	\$ 112,783,754	34.80%	783	66.92%
Otter Tail	608	Separate	\$ 245,581	\$ 113,029,335	34.88%	784	67.01%
Owatonna	614	Separate	\$ 205,526	\$ 113,234,861	34.94%	785	67.09%
Canisteo	615	Separate	\$ 337,989	\$ 113,572,850	35.05%	786	67.18%
Jadis	621	Separate	\$ 139,705	\$ 113,712,555	35.09%	787	67.26%
Zumbrota	623	Separate	\$ 269,517	\$ 113,982,072	35.17%	788	67.35%
Guthrie	624	Separate	\$ 123,459	\$ 114,105,531	35.21%	789	67.44%
Otto	625	Separate	\$ 199,734	\$ 114,305,265	35.27%	790	67.52%
Meriden	629	Separate	\$ 330,809	\$ 114,636,074	35.37%	791	67.61%
Colfax	630	Combined	\$ 205,503	\$ 114,841,577	35.44%	792	67.69%
Richmond	631	Separate	\$ 222,012	\$ 115,063,589	35.51%	793	67.78%
Minneola	631	Separate	\$ 302,221	\$ 115,365,810	35.60%	794	67.86%
Lammers	632	Separate	\$ 222,098	\$ 115,587,908	35.67%	795	67.95%
Hines	633	Separate	\$ 144,635	\$ 115,732,543	35.71%	796	68.03%
Saratoga	636	Separate	\$ 303,857	\$ 116,036,400	35.81%	797	68.12%
Kego	638	Separate	\$ 160,573	\$ 116,196,973	35.85%	798	68.21%
Pine Island	638	Separate	\$ 264,347	\$ 116,461,320	35.94%	799	68.29%
Morristown	638	Separate	\$ 272,183	\$ 116,733,503	36.02%	800	68.38%
Silver Brook	639	Separate	\$ 181,866	\$ 116,915,369	36.08%	801	68.46%
Leaf Lake	641	Separate	\$ 241,751	\$ 117,157,120	36.15%	802	68.55%
Arago	641	Separate	\$ 444,578	\$ 117,601,698	36.29%	803	68.63%
Pickrel Lake	642	Separate	\$ 229,369	\$ 117,831,067	36.36%	804	68.72%
Saint Mathias	643	Separate	\$ 208,227	\$ 118,039,294	36.42%	805	68.80%
Lake Prairie	643	Separate	\$ 285,119	\$ 118,324,413	36.51%	806	68.89%
Deer River	646	Separate	\$ 215,206	\$ 118,539,619	36.58%	807	68.97%
Saint Charles	648	Separate	\$ 239,195	\$ 118,778,814	36.65%	808	69.06%
Oak	649	Separate	\$ 309,465	\$ 119,088,279	36.75%	809	69.15%
Runeberg	651	Separate	\$ 215,587	\$ 119,303,866	36.81%	810	69.23%
Roseville	651	Separate	\$ 273,199	\$ 119,577,065	36.90%	811	69.32%
Sharon	652	Separate	\$ 248,947	\$ 119,826,012	36.97%	812	69.40%
Roosevelt	653	Separate	\$ 273,046	\$ 120,099,058	37.06%	813	69.49%
Caledonia	653	Separate	\$ 385,555	\$ 120,484,613	37.18%	814	69.57%
Luxemburg	653	Separate	\$ 413,973	\$ 120,898,586	37.31%	815	69.66%
Mazeppa	654	Separate	\$ 145,887	\$ 121,044,473	37.35%	816	69.74%
Zumbro	655	Separate	\$ 270,805	\$ 121,315,278	37.43%	817	69.83%
Audubon	655	Separate	\$ 367,402	\$ 121,682,680	37.55%	818	69.91%
Candor	660	Separate	\$ 303,886	\$ 121,986,566	37.64%	819	70.00%
Sverdrup	661	Separate	\$ 384,307	\$ 122,370,873	37.76%	820	70.09%
Richwood	665	Separate	\$ 251,467	\$ 122,622,340	37.84%	821	70.17%
Canton	665	Separate	\$ 321,874	\$ 122,944,214	37.94%	822	70.26%
Henderson	666	Separate	\$ 311,615	\$ 123,255,829	38.03%	823	70.34%
Hassan Valley	667	Separate	\$ 245,769	\$ 123,501,598	38.11%	824	70.43%
Vernon	667	Separate	\$ 282,296	\$ 123,783,894	38.20%	825	70.51%
Gordon	668	Separate	\$ 340,365	\$ 124,124,259	38.30%	826	70.60%
Belle Prairie	669	Separate	\$ 212,795	\$ 124,337,054	38.37%	827	70.68%
Forest City	676	Separate	\$ 485,156	\$ 124,822,210	38.52%	828	70.77%

Town Running Totals

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Villard	679	Separate	\$ 337,277	\$ 125,159,487	38.62%	829	70.85%
Waterville	680	Combined	\$ 290,040	\$ 125,449,527	38.71%	830	70.94%
Nashwauk	680	Separate	\$ 542,356	\$ 125,991,883	38.88%	831	71.03%
Elgin	685	Separate	\$ 340,814	\$ 126,332,697	38.98%	832	71.11%
Wilson	686	Separate	\$ -	\$ 126,332,697	38.98%	833	71.20%
Jamestown	687	Separate	\$ 247,369	\$ 126,580,066	39.06%	834	71.28%
Leslie	687	Separate	\$ 270,260	\$ 126,850,326	39.14%	835	71.37%
Darwin	687	Separate	\$ 432,942	\$ 127,283,268	39.28%	836	71.45%
Dora	689	Separate	\$ 417,541	\$ 127,700,809	39.40%	837	71.54%
Milford	689	Separate	\$ 463,429	\$ 128,164,238	39.55%	838	71.62%
East Side	690	Separate	\$ 304,467	\$ 128,468,705	39.64%	839	71.71%
Height of Land	691	Separate	\$ 276,197	\$ 128,744,902	39.73%	840	71.79%
Osakis	693	Combined	\$ 373,750	\$ 129,118,652	39.84%	841	71.88%
Young America	693	Combined	\$ 386,681	\$ 129,505,333	39.96%	842	71.97%
Maine	695	Separate	\$ -	\$ 129,505,333	39.96%	843	72.05%
Rock Dell	700	Separate	\$ 232,698	\$ 129,738,031	40.03%	844	72.14%
Fall Lake	701	Separate	\$ 400,562	\$ 130,138,593	40.16%	845	72.22%
Girard	711	Separate	\$ -	\$ 130,138,593	40.16%	846	72.31%
Lafayette	714	Separate	\$ 279,310	\$ 130,417,903	40.24%	847	72.39%
Morrill	721	Separate	\$ 142,718	\$ 130,560,621	40.29%	848	72.48%
Maple Ridge	721	Separate	\$ 195,296	\$ 130,755,917	40.35%	849	72.56%
Cleveland	721	Separate	\$ 295,043	\$ 131,050,960	40.44%	850	72.65%
Faxon	724	Separate	\$ 303,633	\$ 131,354,593	40.53%	851	72.74%
Buckman	725	Separate	\$ 207,571	\$ 131,562,164	40.60%	852	72.82%
Round Prairie	725	Separate	\$ 283,864	\$ 131,846,028	40.68%	853	72.91%
Paxton	730	Separate	\$ 305,539	\$ 132,151,567	40.78%	854	72.99%
Melrose	732	Separate	\$ 242,555	\$ 132,394,122	40.85%	855	73.08%
Twin Lakes	737	Separate	\$ 30,890	\$ 132,425,012	40.86%	856	73.16%
Benton	738	Separate	\$ 413,347	\$ 132,838,359	40.99%	857	73.25%
Sparta	739	Separate	\$ 286,496	\$ 133,124,855	41.08%	858	73.33%
Swan River	741	Separate	\$ 227,662	\$ 133,352,517	41.15%	859	73.42%
Douglas	742	Separate	\$ 500,570	\$ 133,853,087	41.30%	860	73.50%
Fergus Falls	746	Separate	\$ -	\$ 133,853,087	41.30%	861	73.59%
Maple Grove	747	Separate	\$ 271,513	\$ 134,124,600	41.39%	862	73.68%
Woodrow	747	Separate	\$ 456,986	\$ 134,581,586	41.53%	863	73.76%
Port Hope	750	Separate	\$ 220,919	\$ 134,802,505	41.60%	864	73.85%
Rollingstone	753	Separate	\$ 204,578	\$ 135,007,083	41.66%	865	73.93%
Everts	753	Separate	\$ 417,450	\$ 135,424,533	41.79%	866	74.02%
Green Prairie	755	Separate	\$ 150,007	\$ 135,574,540	41.83%	867	74.10%
North	756	Separate	\$ 113,351	\$ 135,687,891	41.87%	868	74.19%
Greenleaf	756	Separate	\$ 409,385	\$ 136,097,276	42.00%	869	74.27%
Featherstone	757	Separate	\$ 223,249	\$ 136,320,525	42.06%	870	74.36%
Roscoe	757	Separate	\$ 297,280	\$ 136,617,805	42.16%	871	74.44%
Ripley	759	Separate	\$ 184,556	\$ 136,802,361	42.21%	872	74.53%
Pleasant Grove	761	Separate	\$ 264,601	\$ 137,066,962	42.29%	873	74.62%
Granite Ledge	764	Separate	\$ 139,750	\$ 137,206,712	42.34%	874	74.70%

Town Running Totals

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Randolph	764	Separate	\$ 243,356	\$ 137,450,068	42.41%	875	74.79%
Normanna	767	Combined	\$ -	\$ 137,450,068	42.41%	876	74.87%
Milton	768	Separate	\$ 262,093	\$ 137,712,161	42.49%	877	74.96%
Hinckley	770	Separate	\$ 236,947	\$ 137,949,108	42.57%	878	75.04%
Brandon	779	Separate	\$ 409,782	\$ 138,358,890	42.69%	879	75.13%
Le Ray	779	Separate	\$ 539,719	\$ 138,898,609	42.86%	880	75.21%
South Fork	780	Separate	\$ 158,880	\$ 139,057,489	42.91%	881	75.30%
Hillsdale	782	Separate	\$ 152,452	\$ 139,209,941	42.96%	882	75.38%
Greenvale	784	Separate	\$ 405,813	\$ 139,615,754	43.08%	883	75.47%
Washington	787	Separate	\$ 521,354	\$ 140,137,108	43.24%	884	75.56%
Pine Lake	789	Separate	\$ 430,846	\$ 140,567,954	43.38%	885	75.64%
Dell Grove	792	Separate	\$ 183,913	\$ 140,751,867	43.43%	886	75.73%
Hobart	793	Separate	\$ 541,802	\$ 141,293,669	43.60%	887	75.81%
Liberty	797	Separate	\$ 145,727	\$ 141,439,396	43.64%	888	75.90%
Two Rivers	797	Separate	\$ 178,647	\$ 141,618,043	43.70%	889	75.98%
Burnhamville	801	Separate	\$ 294,513	\$ 141,912,556	43.79%	890	76.07%
Lida	803	Separate	\$ -	\$ 141,912,556	43.79%	891	76.15%
Moe	806	Separate	\$ 557,295	\$ 142,469,851	43.96%	892	76.24%
Dalbo	807	Separate	\$ 191,139	\$ 142,660,990	44.02%	893	76.32%
Compton	807	Separate	\$ 344,974	\$ 143,005,964	44.13%	894	76.41%
Industrial	812	Separate	\$ 224,580	\$ 143,230,544	44.20%	895	76.50%
Straight River	813	Separate	\$ 264,823	\$ 143,495,367	44.28%	896	76.58%
New Hartford	813	Separate	\$ 359,155	\$ 143,854,522	44.39%	897	76.67%
Balkan	814	Separate	\$ 585,496	\$ 144,440,018	44.57%	898	76.75%
Page	823	Separate	\$ 217,425	\$ 144,657,443	44.64%	899	76.84%
Turtle Lake	824	Separate	\$ 500,531	\$ 145,157,974	44.79%	900	76.92%
Sandstone	825	Separate	\$ 228,649	\$ 145,386,623	44.86%	901	77.01%
Hampton	826	Separate	\$ 424,953	\$ 145,811,576	44.99%	902	77.09%
Biwabik	827	Separate	\$ 518,558	\$ 146,330,134	45.15%	903	77.18%
Newton	830	Separate	\$ 217,515	\$ 146,547,649	45.22%	904	77.26%
Thomastown	831	Separate	\$ 238,308	\$ 146,785,957	45.29%	905	77.35%
Powers	831	Separate	\$ 485,780	\$ 147,271,737	45.44%	906	77.44%
Blackberry	832	Separate	\$ 367,934	\$ 147,639,671	45.56%	907	77.52%
Gilmanton	834	Separate	\$ 276,685	\$ 147,916,356	45.64%	908	77.61%
Elizabeth	835	Separate	\$ 268,566	\$ 148,184,922	45.73%	909	77.69%
Kandota	836	Separate	\$ 181,941	\$ 148,366,863	45.78%	910	77.78%
Friberg	836	Separate	\$ 216,173	\$ 148,583,036	45.85%	911	77.86%
Holmes City	836	Combined	\$ 260,155	\$ 148,843,191	45.93%	912	77.95%
Cherry	836	Separate	\$ 277,417	\$ 149,120,608	46.01%	913	78.03%
Greenway	838	Separate	\$ 609,092	\$ 149,729,700	46.20%	914	78.12%
Litchfield	840	Separate	\$ 486,549	\$ 150,216,249	46.35%	915	78.21%
Mission	840	Separate	\$ 819,683	\$ 151,035,932	46.61%	916	78.29%
Helen	843	Separate	\$ 330,661	\$ 151,366,593	46.71%	917	78.38%
Medford	849	Separate	\$ -	\$ 151,366,593	46.71%	918	78.46%
South Harbor	849	Separate	\$ 422,214	\$ 151,788,807	46.84%	919	78.55%
Nininger	854	Separate	\$ 405,198	\$ 152,194,005	46.96%	920	78.63%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Dane Prairie	855	Separate	\$ 317,512	\$ 152,511,517	47.06%	921	78.72%
Mayhew Lake	857	Separate	\$ 249,337	\$ 152,760,854	47.14%	922	78.80%
Cottonwood	859	Separate	\$ 193,909	\$ 152,954,763	47.20%	923	78.89%
Belle Plaine	859	Separate	\$ 453,266	\$ 153,408,029	47.34%	924	78.97%
Vasa	867	Separate	\$ 408,278	\$ 153,816,307	47.46%	925	79.06%
Arbo	868	Separate	\$ 247,676	\$ 154,063,983	47.54%	926	79.15%
Welch	872	Separate	\$ 412,551	\$ 154,476,534	47.67%	927	79.23%
Hazelton	879	Separate	\$ 321,256	\$ 154,797,790	47.77%	928	79.32%
Garrison	881	Separate	\$ 488,453	\$ 155,286,243	47.92%	929	79.40%
San Francisco	882	Separate	\$ 719,655	\$ 156,005,898	48.14%	930	79.49%
Long Prairie	884	Separate	\$ 240,405	\$ 156,246,303	48.21%	931	79.57%
Blueberry	886	Separate	\$ 225,553	\$ 156,471,856	48.28%	932	79.66%
Ellsworth	886	Separate	\$ 382,534	\$ 156,854,390	48.40%	933	79.74%
Austin	888	Separate	\$ 329,889	\$ 157,184,279	48.50%	934	79.83%
Osage	895	Separate	\$ 385,503	\$ 157,569,782	48.62%	935	79.91%
Wadena	897	Separate	\$ 214,741	\$ 157,784,523	48.69%	936	80.00%
Copley	898	Combined	\$ 91,970	\$ 157,876,493	48.72%	937	80.09%
May	903	Separate	\$ 366,072	\$ 158,242,565	48.83%	938	80.17%
Little Sauk	904	Separate	\$ 262,706	\$ 158,505,271	48.91%	939	80.26%
Whited	905	Separate	\$ 175,008	\$ 158,680,279	48.96%	940	80.34%
Lansing	915	Separate	\$ 569,728	\$ 159,250,007	49.14%	941	80.43%
Fairview	923	Combined	\$ 599,697	\$ 159,849,704	49.32%	942	80.51%
Dunn	924	Separate	\$ -	\$ 159,849,704	49.32%	943	80.60%
Edna	926	Separate	\$ 405,863	\$ 160,255,567	49.45%	944	80.68%
Bergen	929	Separate	\$ 500,223	\$ 160,755,790	49.60%	945	80.77%
Camden	934	Separate	\$ 453,760	\$ 161,209,550	49.74%	946	80.85%
Hale	939	Separate	\$ 255,842	\$ 161,465,392	49.82%	947	80.94%
Moranville	940	Separate	\$ 201,915	\$ 161,667,307	49.89%	948	81.03%
Northfield	942	Separate	\$ 421,867	\$ 162,089,174	50.02%	949	81.11%
Nokay Lake	943	Separate	\$ 484,350	\$ 162,573,524	50.17%	950	81.20%
Maywood	945	Separate	\$ 178,710	\$ 162,752,234	50.22%	951	81.28%
Walcott	950	Separate	\$ 248,182	\$ 163,000,416	50.30%	952	81.37%
Aitkin	950	Separate	\$ 302,079	\$ 163,302,495	50.39%	953	81.45%
Chengwatana	950	Separate	\$ 404,420	\$ 163,706,915	50.52%	954	81.54%
Lime	958	Separate	\$ 378,164	\$ 164,085,079	50.63%	955	81.62%
Birchdale	960	Separate	\$ 253,520	\$ 164,338,599	50.71%	956	81.71%
Winsted	960	Separate	\$ 330,493	\$ 164,669,092	50.81%	957	81.79%
Pike Creek	961	Separate	\$ 368,550	\$ 165,037,642	50.93%	958	81.88%
Saint Joseph	962	Separate	\$ 648,885	\$ 165,686,527	51.13%	959	81.97%
Bay Lake	967	Separate	\$ 699,875	\$ 166,386,402	51.34%	960	82.05%
Clinton	970	Separate	\$ 291,226	\$ 166,677,628	51.43%	961	82.14%
Peace	978	Separate	\$ 261,058	\$ 166,938,686	51.51%	962	82.22%
High Forest	981	Separate	\$ 423,326	\$ 167,362,012	51.64%	963	82.31%
Grass Lake	984	Separate	\$ 156,312	\$ 167,518,324	51.69%	964	82.39%
Leon	984	Separate	\$ 358,870	\$ 167,877,194	51.80%	965	82.48%
Irving	984	Separate	\$ 576,835	\$ 168,454,029	51.98%	966	82.56%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Hudson	987	Separate	\$	794,694	\$ 169,248,723	52.23%	967	82.65%
Elmdale	990	Separate	\$	338,471	\$ 169,587,194	52.33%	968	82.74%
Farming	990	Separate	\$	426,141	\$ 170,013,335	52.46%	969	82.82%
Albany	994	Combined	\$	599,172	\$ 170,612,507	52.65%	970	82.91%
Langola	1,000	Separate	\$	452,395	\$ 171,064,902	52.79%	971	82.99%
Lake Andrew	1,003	Separate	\$	446,678	\$ 171,511,580	52.92%	972	83.08%
Oxford	1,004	Separate	\$	442,297	\$ 171,953,877	53.06%	973	83.16%
Stockholm	1,007	Separate	\$	485,900	\$ 172,439,777	53.21%	974	83.25%
Perch Lake	1,013	Separate	\$	258,785	\$ 172,698,562	53.29%	975	83.33%
Perham	1,020	Separate	\$	424,452	\$ 173,123,014	53.42%	976	83.42%
Cannon Falls	1,022	Separate	\$	398,953	\$ 173,521,967	53.54%	977	83.50%
Moose Lake	1,028	Separate	\$	303,079	\$ 173,825,046	53.64%	978	83.59%
Rush Lake	1,032	Separate	\$	334,639	\$ 174,159,685	53.74%	979	83.68%
Blackhoof	1,034	Separate	\$	293,206	\$ 174,452,891	53.83%	980	83.76%
Krain	1,034	Separate	\$	432,346	\$ 174,885,237	53.96%	981	83.85%
Middleville	1,034	Separate	\$	453,592	\$ 175,338,829	54.10%	982	83.93%
Nordland	1,035	Separate	\$	405,655	\$ 175,744,484	54.23%	983	84.02%
Lake Emma	1,035	Separate	\$	445,884	\$ 176,190,368	54.37%	984	84.10%
Greenwood	1,039	Separate	\$	320,809	\$ 176,511,177	54.47%	985	84.19%
Waconia	1,052	Separate	\$	524,395	\$ 177,035,572	54.63%	986	84.27%
Rapidan	1,055	Combined	\$	413,486	\$ 177,449,058	54.76%	987	84.36%
Ten Lake	1,062	Separate	\$	495,827	\$ 177,944,885	54.91%	988	84.44%
Victor	1,066	Separate	\$	592,538	\$ 178,537,423	55.09%	989	84.53%
Elysian	1,069	Separate	\$	303,011	\$ 178,840,434	55.18%	990	84.62%
Belgrade	1,073	Separate	\$	479,194	\$ 179,319,628	55.33%	991	84.70%
Hollywood	1,073	Separate	\$	510,844	\$ 179,830,472	55.49%	992	84.79%
Farm Island	1,076	Separate	\$	349,385	\$ 180,179,857	55.60%	993	84.87%
Center	1,077	Separate	\$	459,857	\$ 180,639,714	55.74%	994	84.96%
Shieldsville	1,078	Separate	\$	333,868	\$ 180,973,582	55.84%	995	85.04%
Trout Lake	1,084	Separate	\$	323,708	\$ 181,297,290	55.94%	996	85.13%
Royalton	1,087	Separate	\$	373,063	\$ 181,670,353	56.06%	997	85.21%
Rocksbury	1,088	Separate	\$	195,099	\$ 181,865,452	56.12%	998	85.30%
Salem	1,108	Separate	\$	664,822	\$ 182,530,274	56.32%	999	85.38%
Barnum	1,123	Separate	\$	205,479	\$ 182,735,753	56.39%	1,000	85.47%
Marshan	1,139	Separate	\$	-	\$ 182,735,753	56.39%	1,001	85.56%
Acoma	1,152	Separate	\$	384,337	\$ 183,120,090	56.51%	1,002	85.64%
Decoria	1,152	Separate	\$	566,285	\$ 183,686,375	56.68%	1,003	85.73%
Kalmar	1,155	Combined	\$	613,686	\$ 184,300,061	56.87%	1,004	85.81%
Wilson	1,158	Separate	\$	415,796	\$ 184,715,857	57.00%	1,005	85.90%
Shafer	1,161	Separate	\$	382,876	\$ 185,098,733	57.12%	1,006	85.98%
Bellevue	1,166	Separate	\$	427,002	\$ 185,525,735	57.25%	1,007	86.07%
Woodland	1,173	Separate	\$	569,371	\$ 186,095,106	57.42%	1,008	86.15%
Stanton	1,175	Separate	\$	369,087	\$ 186,464,193	57.54%	1,009	86.24%
Morse	1,175	Separate	\$	780,154	\$ 187,244,347	57.78%	1,010	86.32%
Nevis	1,183	Separate	\$	635,515	\$ 187,879,862	57.97%	1,011	86.41%
Lake Mary	1,185	Separate	\$	569,714	\$ 188,449,576	58.15%	1,012	86.50%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Long Lake	1,193	Separate	\$ 339,361	\$ 188,788,937	58.25%	1,013	86.58%
Watertown	1,193	Separate	\$ 1,047,014	\$ 189,835,951	58.58%	1,014	86.67%
Sauk Centre	1,197	Separate	\$ 321,062	\$ 190,157,013	58.68%	1,015	86.75%
Glenwood	1,197	Separate	\$ 577,336	\$ 190,734,349	58.85%	1,016	86.84%
Farden	1,210	Separate	\$ 599,210	\$ 191,333,559	59.04%	1,017	86.92%
Pine River	1,212	Separate	\$ 468,417	\$ 191,801,976	59.18%	1,018	87.01%
Brevator	1,214	Combined	\$ 162,769	\$ 191,964,745	59.23%	1,019	87.09%
Stanchfield	1,214	Separate	\$ 296,252	\$ 192,260,997	59.33%	1,020	87.18%
Holding	1,216	Separate	\$ 636,220	\$ 192,897,217	59.52%	1,021	87.26%
Saint George	1,234	Separate	\$ 488,538	\$ 193,385,755	59.67%	1,022	87.35%
Collinwood	1,235	Separate	\$ 483,275	\$ 193,869,030	59.82%	1,023	87.44%
Comfort	1,237	Separate	\$ 265,153	\$ 194,134,183	59.90%	1,024	87.52%
Hutchinson	1,238	Separate	\$ 306,610	\$ 194,440,793	60.00%	1,025	87.61%
French Lake	1,239	Separate	\$ 478,439	\$ 194,919,232	60.15%	1,026	87.69%
Turtle River	1,246	Separate	\$ 318,002	\$ 195,237,234	60.24%	1,027	87.78%
Cannon City	1,248	Separate	\$ 265,457	\$ 195,502,691	60.33%	1,028	87.86%
Silver Creek	1,262	Separate	\$ 805,019	\$ 196,307,710	60.57%	1,029	87.95%
Vermillion	1,267	Separate	\$ 1,029,125	\$ 197,336,835	60.89%	1,030	88.03%
Wheatland	1,269	Separate	\$ 449,216	\$ 197,786,051	61.03%	1,031	88.12%
Kingston	1,272	Separate	\$ 626,695	\$ 198,412,746	61.22%	1,032	88.21%
Warsaw	1,282	Separate	\$ 380,701	\$ 198,793,447	61.34%	1,033	88.29%
Irondale	1,282	Separate	\$ 746,243	\$ 199,539,690	61.57%	1,034	88.38%
Homer	1,294	Separate	\$ 482,953	\$ 200,022,643	61.72%	1,035	88.46%
Ideal	1,294	Combined	\$ 1,656,535	\$ 201,679,178	62.23%	1,036	88.55%
Woodville	1,305	Separate	\$ 744,295	\$ 202,423,473	62.46%	1,037	88.63%
Albion	1,311	Separate	\$ 594,618	\$ 203,018,091	62.65%	1,038	88.72%
Greenbush	1,314	Separate	\$ -	\$ 203,018,091	62.65%	1,039	88.80%
New Haven	1,316	Separate	\$ 369,435	\$ 203,387,526	62.76%	1,040	88.89%
Louisville	1,318	Separate	\$ 818,972	\$ 204,206,498	63.01%	1,041	88.97%
Turtle Lake	1,319	Separate	\$ 355,097	\$ 204,561,595	63.12%	1,042	89.06%
Shamrock	1,329	Separate	\$ 1,114,013	\$ 205,675,608	63.47%	1,043	89.15%
Castle Rock	1,330	Separate	\$ 652,130	\$ 206,327,738	63.67%	1,044	89.23%
Greenfield	1,332	Separate	\$ 410,181	\$ 206,737,919	63.79%	1,045	89.32%
Deerwood	1,348	Separate	\$ 626,344	\$ 207,364,263	63.99%	1,046	89.40%
Brunswick	1,350	Separate	\$ 285,231	\$ 207,649,494	64.07%	1,047	89.49%
Eureka	1,362	Combined	\$ 954,731	\$ 208,604,225	64.37%	1,048	89.57%
Scandia Valley	1,370	Separate	\$ 1,247,297	\$ 209,851,522	64.75%	1,049	89.66%
Forest	1,377	Separate	\$ 486,549	\$ 210,338,071	64.90%	1,050	89.74%
Cokato	1,382	Separate	\$ 705,253	\$ 211,043,324	65.12%	1,051	89.83%
Chatham	1,399	Separate	\$ 515,423	\$ 211,558,747	65.28%	1,052	89.91%
Pine City	1,417	Separate	\$ 582,502	\$ 212,141,249	65.46%	1,053	90.00%
Clearwater	1,421	Separate	\$ 725,458	\$ 212,866,707	65.68%	1,054	90.09%
Midway	1,423	Separate	\$ 554,598	\$ 213,421,305	65.86%	1,055	90.17%
Cormorant	1,424	Separate	\$ 661,670	\$ 214,082,975	66.06%	1,056	90.26%
Paynesville	1,439	Separate	\$ 951,800	\$ 215,034,775	66.35%	1,057	90.34%
Dahlgren	1,442	Separate	\$ 541,307	\$ 215,576,082	66.52%	1,058	90.43%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Fredenberg	1,460	Separate	\$ 584,027	\$ 216,160,109	66.70%	1,059	90.51%
Minden	1,462	Separate	\$ 414,896	\$ 216,575,005	66.83%	1,060	90.60%
White	1,473	Separate	\$ 2,271,033	\$ 218,846,038	67.53%	1,061	90.68%
Sand Creek	1,477	Separate	\$ 890,397	\$ 219,736,435	67.80%	1,062	90.77%
Munson	1,480	Separate	\$ 661,250	\$ 220,397,685	68.01%	1,063	90.85%
Ida	1,496	Combined	\$ 1,508,380	\$ 221,906,065	68.47%	1,064	90.94%
Le Sauk	1,506	Separate	\$ 550,748	\$ 222,456,813	68.64%	1,065	91.03%
Jackson	1,513	Separate	\$ 508,886	\$ 222,965,699	68.80%	1,066	91.11%
Haverhill	1,528	Separate	\$ 622,670	\$ 223,588,369	68.99%	1,067	91.20%
Aurdal	1,529	Separate	\$ 369,940	\$ 223,958,309	69.11%	1,068	91.28%
Todd	1,557	Separate	\$ 444,259	\$ 224,402,568	69.24%	1,069	91.37%
Kasota	1,584	Separate	\$ 429,486	\$ 224,832,054	69.38%	1,070	91.45%
South Bend	1,584	Combined	\$ 1,242,351	\$ 226,074,405	69.76%	1,071	91.54%
Milo	1,587	Separate	\$ 367,062	\$ 226,441,467	69.87%	1,072	91.62%
Kathio	1,590	Separate	\$ 387,434	\$ 226,828,901	69.99%	1,073	91.71%
Springvale	1,591	Separate	\$ 625,472	\$ 227,454,373	70.19%	1,074	91.79%
Fair Haven	1,594	Separate	\$ 606,519	\$ 228,060,892	70.37%	1,075	91.88%
Florence	1,594	Separate	\$ 778,953	\$ 228,839,845	70.61%	1,076	91.97%
Henrietta	1,596	Separate	\$ 542,121	\$ 229,381,966	70.78%	1,077	92.05%
Wells	1,602	Separate	\$ 560,754	\$ 229,942,720	70.95%	1,078	92.14%
Dassel	1,620	Separate	\$ 739,509	\$ 230,682,229	71.18%	1,079	92.22%
Frohn	1,623	Separate	\$ 417,611	\$ 231,099,840	71.31%	1,080	92.31%
Eden Lake	1,633	Separate	\$ 647,332	\$ 231,747,172	71.51%	1,081	92.39%
Milaca	1,666	Separate	\$ 272,016	\$ 232,019,188	71.59%	1,082	92.48%
Burlington	1,667	Separate	\$ 694,314	\$ 232,713,502	71.81%	1,083	92.56%
Green Lake	1,669	Separate	\$ -	\$ 232,713,502	71.81%	1,084	92.65%
Shingobee	1,670	Combined	\$ 783,309	\$ 233,496,811	72.05%	1,085	92.74%
Windemere	1,671	Separate	\$ 608,825	\$ 234,105,636	72.24%	1,086	92.82%
Pike Bay	1,684	Separate	\$ 336,088	\$ 234,441,724	72.34%	1,087	92.91%
Little Falls	1,684	Separate	\$ 617,985	\$ 235,059,709	72.53%	1,088	92.99%
Spencer Brook	1,689	Separate	\$ 674,832	\$ 235,734,541	72.74%	1,089	93.08%
Clear Lake	1,706	Separate	\$ 664,513	\$ 236,399,054	72.95%	1,090	93.16%
Helga	1,719	Separate	\$ 717,668	\$ 237,116,722	73.17%	1,091	93.25%
Erie	1,733	Separate	\$ 506,160	\$ 237,622,882	73.32%	1,092	93.33%
North Branch	1,737	Separate	\$ 635,645	\$ 238,258,527	73.52%	1,093	93.42%
Lake Eunice	1,755	Separate	\$ 719,814	\$ 238,978,341	73.74%	1,094	93.50%
Wyanett	1,774	Separate	\$ 551,226	\$ 239,529,567	73.91%	1,095	93.59%
Franconia	1,785	Separate	\$ 1,232,181	\$ 240,761,748	74.29%	1,096	93.68%
Arthur	1,803	Separate	\$ 626,663	\$ 241,388,411	74.49%	1,097	93.76%
Webster	1,815	Separate	\$ 699,100	\$ 242,087,511	74.70%	1,098	93.85%
Helena	1,817	Separate	\$ 805,910	\$ 242,893,421	74.95%	1,099	93.93%
Mankato	1,835	Separate	\$ 916,329	\$ 243,809,750	75.23%	1,100	94.02%
Denmark	1,843	Combined	\$ 1,034,152	\$ 244,843,902	75.55%	1,101	94.10%
Oak Lawn	1,844	Separate	\$ 523,127	\$ 245,367,029	75.71%	1,102	94.19%
Stillwater	1,844	Separate	\$ 1,228,723	\$ 246,595,752	76.09%	1,103	94.27%
Lake View	1,855	Separate	\$ 727,557	\$ 247,323,309	76.32%	1,104	94.36%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Bridgewater	1,855	Separate	\$ 891,865	\$ 248,215,174	76.59%	1,105	94.44%
Lynden	1,865	Separate	\$ 817,785	\$ 249,032,959	76.84%	1,106	94.53%
Santiago	1,910	Separate	\$ 544,646	\$ 249,577,605	77.01%	1,107	94.62%
Gnesen	1,922	Separate	\$ 529,011	\$ 250,106,616	77.18%	1,108	94.70%
Maine Prairie	1,955	Combined	\$ 884,863	\$ 250,991,479	77.45%	1,109	94.79%
Nessel	1,961	Separate	\$ 963,636	\$ 251,955,115	77.75%	1,110	94.87%
Laketown	1,986	Combined	\$ 1,180,621	\$ 253,135,736	78.11%	1,111	94.96%
Detroit	1,996	Separate	\$ 524,574	\$ 253,660,310	78.27%	1,112	95.04%
Solway	2,007	Separate	\$ 482,351	\$ 254,142,661	78.42%	1,113	95.13%
Lake	2,014	Separate	\$ -	\$ 254,142,661	78.42%	1,114	95.21%
Lanesburgh	2,030	Separate	\$ 492,664	\$ 254,635,325	78.57%	1,115	95.30%
Duluth	2,051	Separate	\$ 797,826	\$ 255,433,151	78.82%	1,116	95.38%
Avon	2,084	Separate	\$ 739,145	\$ 256,172,296	79.05%	1,117	95.47%
Marysville	2,092	Combined	\$ 855,092	\$ 257,027,388	79.31%	1,118	95.56%
Eckles	2,101	Separate	\$ 731,609	\$ 257,758,997	79.54%	1,119	95.64%
Baytown	2,115	Separate	\$ 1,255,724	\$ 259,014,721	79.92%	1,120	95.73%
Athens	2,146	Separate	\$ 799,994	\$ 259,814,715	80.17%	1,121	95.81%
Saint Wendel	2,147	Separate	\$ 596,911	\$ 260,411,626	80.36%	1,122	95.90%
Maple Lake	2,167	Separate	\$ 937,912	\$ 261,349,538	80.64%	1,123	95.98%
Canosia	2,196	Separate	\$ 551,875	\$ 261,901,413	80.82%	1,124	96.07%
Twin Lakes	2,196	Separate	\$ 4,955,197	\$ 266,856,610	82.34%	1,125	96.15%
Sunrise	2,213	Separate	\$ 929,418	\$ 267,786,028	82.63%	1,126	96.24%
Dovre	2,215	Separate	\$ 814,954	\$ 268,600,982	82.88%	1,127	96.32%
Rochester	2,217	Combined	\$ 2,113,812	\$ 270,714,794	83.53%	1,128	96.41%
Lake Edward	2,224	Separate	\$ 694,821	\$ 271,409,615	83.75%	1,129	96.50%
Crow Wing	2,249	Separate	\$ 496,698	\$ 271,906,313	83.90%	1,130	96.58%
Lakewood	2,258	Separate	\$ 683,547	\$ 272,589,860	84.11%	1,131	96.67%
Carlos	2,260	Separate	\$ 683,979	\$ 273,273,839	84.32%	1,132	96.75%
Isanti	2,272	Separate	\$ 703,166	\$ 273,977,005	84.54%	1,133	96.84%
Ravenna	2,311	Combined	\$ 793,069	\$ 274,770,074	84.79%	1,134	96.92%
Princeton	2,336	Combined	\$ 655,640	\$ 275,425,714	84.99%	1,135	97.01%
Grant Valley	2,504	Separate	\$ 649,763	\$ 276,075,477	85.19%	1,136	97.09%
Cambridge	2,532	Separate	\$ 677,548	\$ 276,753,025	85.40%	1,137	97.18%
Oronoco	2,576	Separate	\$ 1,107,226	\$ 277,860,251	85.74%	1,138	97.26%
Palmer	2,614	Separate	\$ 816,150	\$ 278,676,401	85.99%	1,139	97.35%
Haven	2,618	Separate	\$ 754,199	\$ 279,430,600	86.22%	1,140	97.44%
Silver Creek	2,632	Combined	\$ 1,254,656	\$ 280,685,256	86.61%	1,141	97.52%
May	2,664	Combined	\$ 1,310,168	\$ 281,995,424	87.02%	1,142	97.61%
Blue Hill	2,716	Separate	\$ 665,237	\$ 282,660,661	87.22%	1,143	97.69%
Wakefield	2,807	Separate	\$ 1,568,386	\$ 284,229,047	87.70%	1,144	97.78%
Sylvan	2,881	Combined	\$ 886,056	\$ 285,115,103	87.98%	1,145	97.86%
Pokegama	2,891	Separate	\$ 1,206,406	\$ 286,321,509	88.35%	1,146	97.95%
Cascade	2,894	Combined	\$ 3,338,211	\$ 289,659,720	89.38%	1,147	98.03%
Bemidji	2,932	Separate	\$ 1,011,600	\$ 290,671,320	89.69%	1,148	98.12%
Franklin	2,937	Separate	\$ 1,390,255	\$ 292,061,575	90.12%	1,149	98.21%
Brockway	2,940	Separate	\$ 982,482	\$ 293,044,057	90.42%	1,150	98.29%

Town Running Totals

Sorted by Population

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
New London	3,015	Separate	\$ 1,031,039	\$ 294,075,096	90.74%	1,151	98.38%
Cedar Lake	3,078	Separate	\$ 948,985	\$ 295,024,081	91.04%	1,152	98.46%
Alexandria	3,099	Separate	\$ 1,213,457	\$ 296,237,538	91.41%	1,153	98.55%
Watab	3,123	Separate	\$ 1,329,300	\$ 297,566,838	91.82%	1,154	98.63%
Monticello	3,353	Separate	\$ 1,115,980	\$ 298,682,818	92.16%	1,155	98.72%
Harris	3,356	Separate	\$ 1,388,961	\$ 300,071,779	92.59%	1,156	98.80%
Collegeville	3,399	Separate	\$ 1,100,858	\$ 301,172,637	92.93%	1,157	98.89%
Bradford	3,417	Separate	\$ 816,482	\$ 301,989,119	93.18%	1,158	98.97%
New Market	3,551	Separate	\$ 1,068,836	\$ 303,057,955	93.51%	1,159	99.06%
Rockford	3,583	Combined	\$ 1,536,447	\$ 304,594,402	93.99%	1,160	99.15%
Orrock	3,748	Separate	\$ 1,324,742	\$ 305,919,144	94.40%	1,161	99.23%
Northern	3,883	Separate	\$ 1,424,260	\$ 307,343,404	94.84%	1,162	99.32%
West Lakeland	3,941	Separate	\$ 1,580,892	\$ 308,924,296	95.32%	1,163	99.40%
Marion	4,108	Separate	\$ 1,069,089	\$ 309,993,385	95.65%	1,164	99.49%
La Grand	4,349	Separate	\$ 1,993,759	\$ 311,987,144	96.27%	1,165	99.57%
Chisago Lake	4,928	Separate	\$ 1,728,197	\$ 313,715,341	96.80%	1,166	99.66%
Linwood	5,279	Separate	\$ 2,560,551	\$ 316,275,892	97.59%	1,167	99.74%
Becker	5,673	Separate	\$ 2,248,550	\$ 318,524,442	98.29%	1,168	99.83%
Thomson	5,704	Combined	\$ 2,382,997	\$ 320,907,439	99.02%	1,169	99.91%
Big Lake	8,147	Separate	\$ 3,167,776	\$ 324,075,215	100.00%	1,170	100.00%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Polonia	29	Combined	\$ -	\$ -	0.00%	1	0.09%
Lee	39	Separate	\$ -	\$ -	0.00%	2	0.17%
Alvwood	41	Combined	\$ -	\$ -	0.00%	3	0.26%
Prairie Lake	45	Separate	\$ -	\$ -	0.00%	4	0.34%
Rockwell	53	Combined	\$ -	\$ -	0.00%	5	0.43%
Hubbard	57	Combined	\$ -	\$ -	0.00%	6	0.51%
Huntly	72	Separate	\$ -	\$ -	0.00%	7	0.60%
Tynsid	74	Separate	\$ -	\$ -	0.00%	8	0.68%
Cedar	76	Separate	\$ -	\$ -	0.00%	9	0.77%
New Dosey	77	Separate	\$ -	\$ -	0.00%	10	0.85%
Lawrence	84	Combined	\$ -	\$ -	0.00%	11	0.94%
Felton	87	Separate	\$ -	\$ -	0.00%	12	1.03%
Waukon	91	Combined	\$ -	\$ -	0.00%	13	1.11%
McGregor	105	Separate	\$ -	\$ -	0.00%	14	1.20%
Monson	109	Separate	\$ -	\$ -	0.00%	15	1.28%
Fine Lakes	115	Separate	\$ -	\$ -	0.00%	16	1.37%
Springfield	120	Separate	\$ -	\$ -	0.00%	17	1.45%
Altona	121	Separate	\$ -	\$ -	0.00%	18	1.54%
Badger	122	Combined	\$ -	\$ -	0.00%	19	1.62%
Deerfield	123	Separate	\$ -	\$ -	0.00%	20	1.71%
Winsor	128	Separate	\$ -	\$ -	0.00%	21	1.79%
Rhinehart	129	Separate	\$ -	\$ -	0.00%	22	1.88%
Limestone	130	Separate	\$ -	\$ -	0.00%	23	1.97%
Deerwood	141	Separate	\$ -	\$ -	0.00%	24	2.05%
McKinley	143	Separate	\$ -	\$ -	0.00%	25	2.14%
Terrebonne	149	Separate	\$ -	\$ -	0.00%	26	2.22%
La Crosse	151	Combined	\$ -	\$ -	0.00%	27	2.31%
Cedarbend	158	Separate	\$ -	\$ -	0.00%	28	2.39%
Alta Vista	162	Separate	\$ -	\$ -	0.00%	29	2.48%
Elmore	163	Separate	\$ -	\$ -	0.00%	30	2.56%
McDonaldsville	163	Separate	\$ -	\$ -	0.00%	31	2.65%
Northland	163	Separate	\$ -	\$ -	0.00%	32	2.74%
Ford	178	Separate	\$ -	\$ -	0.00%	33	2.82%
Winger	190	Separate	\$ -	\$ -	0.00%	34	2.91%
Amiret	194	Combined	\$ -	\$ -	0.00%	35	2.99%
Flom	196	Separate	\$ -	\$ -	0.00%	36	3.08%
Waverly	197	Separate	\$ -	\$ -	0.00%	37	3.16%
Hersey	198	Separate	\$ -	\$ -	0.00%	38	3.25%
Rost	202	Separate	\$ -	\$ -	0.00%	39	3.33%
Goose Prairie	205	Separate	\$ -	\$ -	0.00%	40	3.42%
Westbrook	206	Separate	\$ -	\$ -	0.00%	41	3.50%
New Maine	209	Separate	\$ -	\$ -	0.00%	42	3.59%
Nora	209	Combined	\$ -	\$ -	0.00%	43	3.68%
Nashville	211	Separate	\$ -	\$ -	0.00%	44	3.76%
Willow Lake	211	Separate	\$ -	\$ -	0.00%	45	3.85%
Skagen	214	Separate	\$ -	\$ -	0.00%	46	3.93%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Magnolia	225	Separate	\$	-	\$	-	0.00%	47	4.02%
Sioux Agency	230	Separate	\$	-	\$	-	0.00%	48	4.10%
Leenthrop	237	Separate	\$	-	\$	-	0.00%	49	4.19%
Slayton	271	Separate	\$	-	\$	-	0.00%	50	4.27%
London	294	Separate	\$	-	\$	-	0.00%	51	4.36%
Perry Lake	298	Separate	\$	-	\$	-	0.00%	52	4.44%
Fairmont	313	Separate	\$	-	\$	-	0.00%	53	4.53%
Kalevala	313	Separate	\$	-	\$	-	0.00%	54	4.62%
Buzzle	319	Separate	\$	-	\$	-	0.00%	55	4.70%
Worthington	319	Combined	\$	-	\$	-	0.00%	56	4.79%
Lake George	322	Separate	\$	-	\$	-	0.00%	57	4.87%
Crow River	331	Separate	\$	-	\$	-	0.00%	58	4.96%
Framnas	340	Separate	\$	-	\$	-	0.00%	59	5.04%
Nevada	347	Separate	\$	-	\$	-	0.00%	60	5.13%
Nidaros	353	Separate	\$	-	\$	-	0.00%	61	5.21%
New Independence	354	Separate	\$	-	\$	-	0.00%	62	5.30%
Orange	354	Separate	\$	-	\$	-	0.00%	63	5.38%
Elmira	361	Separate	\$	-	\$	-	0.00%	64	5.47%
Lyle	372	Separate	\$	-	\$	-	0.00%	65	5.56%
Leiding	399	Separate	\$	-	\$	-	0.00%	66	5.64%
Cromwell	404	Separate	\$	-	\$	-	0.00%	67	5.73%
Ross	407	Separate	\$	-	\$	-	0.00%	68	5.81%
Darling	477	Separate	\$	-	\$	-	0.00%	69	5.90%
Home	486	Separate	\$	-	\$	-	0.00%	70	5.98%
Finlayson	490	Separate	\$	-	\$	-	0.00%	71	6.07%
Sauk Rapids	506	Separate	\$	-	\$	-	0.00%	72	6.15%
Iosco	521	Separate	\$	-	\$	-	0.00%	73	6.24%
Beaver Bay	534	Combined	\$	-	\$	-	0.00%	74	6.32%
Akeley	578	Separate	\$	-	\$	-	0.00%	75	6.41%
Fawn Lake	579	Separate	\$	-	\$	-	0.00%	76	6.50%
Mound Prairie	583	Separate	\$	-	\$	-	0.00%	77	6.58%
Wilson	686	Separate	\$	-	\$	-	0.00%	78	6.67%
Maine	695	Separate	\$	-	\$	-	0.00%	79	6.75%
Girard	711	Separate	\$	-	\$	-	0.00%	80	6.84%
Fergus Falls	746	Separate	\$	-	\$	-	0.00%	81	6.92%
Normanna	767	Combined	\$	-	\$	-	0.00%	82	7.01%
Lida	803	Separate	\$	-	\$	-	0.00%	83	7.09%
Medford	849	Separate	\$	-	\$	-	0.00%	84	7.18%
Dunn	924	Separate	\$	-	\$	-	0.00%	85	7.26%
Marshan	1,139	Separate	\$	-	\$	-	0.00%	86	7.35%
Greenbush	1,314	Separate	\$	-	\$	-	0.00%	87	7.44%
Green Lake	1,669	Separate	\$	-	\$	-	0.00%	88	7.52%
Lake	2,014	Separate	\$	-	\$	-	0.00%	89	7.61%
Willow Valley	105	Separate	\$	20,412	\$	20,412	0.01%	90	7.69%
White Pine	36	Separate	\$	21,992	\$	42,404	0.01%	91	7.78%
McCauleyville	53	Separate	\$	23,878	\$	66,282	0.02%	92	7.86%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Long Lost Lake	51	Separate	\$ 24,860	\$ 91,142	0.03%	93	7.95%
Cornish	49	Separate	\$ 25,215	\$ 116,357	0.04%	94	8.03%
Balsam	33	Separate	\$ 26,105	\$ 142,462	0.04%	95	8.12%
O'Brien	49	Separate	\$ 26,637	\$ 169,099	0.05%	96	8.21%
Bull Moose	162	Separate	\$ 28,364	\$ 197,463	0.06%	97	8.29%
Boy River	59	Separate	\$ 28,652	\$ 226,115	0.07%	98	8.38%
Salem	115	Separate	\$ 28,791	\$ 254,906	0.08%	99	8.46%
Twin Lakes	737	Separate	\$ 30,890	\$ 285,796	0.09%	100	8.55%
Kelliher	130	Separate	\$ 30,941	\$ 316,737	0.10%	101	8.63%
Taylor	117	Separate	\$ 31,116	\$ 347,853	0.11%	102	8.72%
Gail Lake	104	Combined	\$ 32,758	\$ 380,611	0.12%	103	8.80%
Torrey	171	Separate	\$ 33,222	\$ 413,833	0.13%	104	8.89%
Little Elbow	324	Separate	\$ 33,732	\$ 447,565	0.14%	105	8.97%
Fleming	161	Separate	\$ 34,590	\$ 482,155	0.15%	106	9.06%
Birch	108	Separate	\$ 35,485	\$ 517,640	0.16%	107	9.15%
Thorpe	42	Combined	\$ 36,575	\$ 554,215	0.17%	108	9.23%
Moose Park	70	Separate	\$ 36,667	\$ 590,882	0.18%	109	9.32%
Kertsonville	90	Separate	\$ 37,667	\$ 628,549	0.19%	110	9.40%
Millward	65	Separate	\$ 39,243	\$ 667,792	0.21%	111	9.49%
Remer	192	Combined	\$ 40,085	\$ 707,877	0.22%	112	9.57%
Morcom	83	Separate	\$ 41,504	\$ 749,381	0.23%	113	9.66%
Verdon	46	Separate	\$ 41,921	\$ 791,302	0.24%	114	9.74%
Manston	43	Separate	\$ 42,014	\$ 833,316	0.26%	115	9.83%
Bray	49	Separate	\$ 42,364	\$ 875,680	0.27%	116	9.91%
Reiner	93	Separate	\$ 45,774	\$ 921,454	0.28%	117	10.00%
Silverton	178	Separate	\$ 45,923	\$ 967,377	0.30%	118	10.09%
Seavey	69	Combined	\$ 46,721	\$ 1,014,098	0.31%	119	10.17%
Splithand	232	Separate	\$ 46,841	\$ 1,060,939	0.33%	120	10.26%
Moorhead	177	Separate	\$ 47,222	\$ 1,108,161	0.34%	121	10.34%
Numedal	95	Separate	\$ 47,429	\$ 1,155,590	0.36%	122	10.43%
Tanberg	71	Separate	\$ 48,062	\$ 1,203,652	0.37%	123	10.51%
Camp 5	22	Separate	\$ 48,738	\$ 1,252,390	0.39%	124	10.60%
Pliny	118	Combined	\$ 49,950	\$ 1,302,340	0.40%	125	10.68%
Atkinson	417	Separate	\$ 50,021	\$ 1,352,361	0.42%	126	10.77%
Lake Alice	125	Separate	\$ 50,165	\$ 1,402,526	0.43%	127	10.85%
Lee	41	Separate	\$ 51,676	\$ 1,454,202	0.45%	128	10.94%
Nebish	282	Separate	\$ 52,235	\$ 1,506,437	0.46%	129	11.03%
Bassett	40	Separate	\$ 52,720	\$ 1,559,157	0.48%	130	11.11%
Beseman	149	Separate	\$ 53,350	\$ 1,612,507	0.50%	131	11.20%
Lewis	58	Separate	\$ 54,048	\$ 1,666,555	0.51%	132	11.28%
Motley	246	Separate	\$ 54,468	\$ 1,721,023	0.53%	133	11.37%
Marsh Creek	133	Separate	\$ 54,622	\$ 1,775,645	0.55%	134	11.45%
Salo	83	Separate	\$ 54,875	\$ 1,830,520	0.56%	135	11.54%
Hornet	202	Separate	\$ 57,112	\$ 1,887,632	0.58%	136	11.62%
Sago	176	Separate	\$ 57,242	\$ 1,944,874	0.60%	137	11.71%
Troy	261	Separate	\$ 57,516	\$ 2,002,390	0.62%	138	11.79%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Wawina	98	Separate	\$ 57,575	\$ 2,059,965	0.64%	139	11.88%
Lambert	137	Separate	\$ 57,768	\$ 2,117,733	0.65%	140	11.97%
Durand	232	Separate	\$ 57,815	\$ 2,175,548	0.67%	141	12.05%
Pomme de Terre	136	Separate	\$ 58,171	\$ 2,233,719	0.69%	142	12.14%
Beulah	73	Separate	\$ 58,700	\$ 2,292,419	0.71%	143	12.22%
Ardenhurst	136	Separate	\$ 59,056	\$ 2,351,475	0.73%	144	12.31%
Red Lake Falls	191	Separate	\$ 59,233	\$ 2,410,708	0.74%	145	12.39%
Kugler	150	Separate	\$ 59,504	\$ 2,470,212	0.76%	146	12.48%
Minneiska	187	Combined	\$ 60,084	\$ 2,530,296	0.78%	147	12.56%
La Prairie	422	Combined	\$ 60,493	\$ 2,590,789	0.80%	148	12.65%
Slater	201	Separate	\$ 60,677	\$ 2,651,466	0.82%	149	12.74%
Sinclair	141	Separate	\$ 62,041	\$ 2,713,507	0.84%	150	12.82%
Fairbanks	71	Separate	\$ 62,255	\$ 2,775,762	0.86%	151	12.91%
Mary	59	Separate	\$ 62,882	\$ 2,838,644	0.88%	152	12.99%
Lien	127	Separate	\$ 63,809	\$ 2,902,453	0.90%	153	13.08%
Bungo	158	Separate	\$ 64,006	\$ 2,966,459	0.92%	154	13.16%
Summit	282	Separate	\$ 64,123	\$ 3,030,582	0.94%	155	13.25%
Williams	133	Separate	\$ 64,229	\$ 3,094,811	0.95%	156	13.33%
Rogers	85	Separate	\$ 64,477	\$ 3,159,288	0.97%	157	13.42%
Flowing	93	Separate	\$ 65,246	\$ 3,224,534	0.99%	158	13.50%
Bruno	193	Separate	\$ 65,279	\$ 3,289,813	1.02%	159	13.59%
Split Rock	166	Separate	\$ 66,423	\$ 3,356,236	1.04%	160	13.68%
Clover	128	Separate	\$ 66,657	\$ 3,422,893	1.06%	161	13.76%
Wilma	73	Separate	\$ 68,304	\$ 3,491,197	1.08%	162	13.85%
Timothy	167	Separate	\$ 68,656	\$ 3,559,853	1.10%	163	13.93%
Hillman	201	Separate	\$ 69,169	\$ 3,629,022	1.12%	164	14.02%
Onstad	58	Separate	\$ 69,287	\$ 3,698,309	1.14%	165	14.10%
Chester	96	Separate	\$ 69,598	\$ 3,767,907	1.16%	166	14.19%
Halden	111	Separate	\$ 70,091	\$ 3,837,998	1.18%	167	14.27%
Cedar Valley	187	Separate	\$ 70,300	\$ 3,908,298	1.21%	168	14.36%
Ault	129	Separate	\$ 70,953	\$ 3,979,251	1.23%	169	14.44%
Hyde Park	261	Separate	\$ 71,215	\$ 4,050,466	1.25%	170	14.53%
Beaver	67	Separate	\$ 71,414	\$ 4,121,880	1.27%	171	14.62%
Sand Lake	211	Separate	\$ 71,439	\$ 4,193,319	1.29%	172	14.70%
Heier	146	Separate	\$ 71,576	\$ 4,264,895	1.32%	173	14.79%
Pequaywan	136	Separate	\$ 71,589	\$ 4,336,484	1.34%	174	14.87%
Spalding	336	Separate	\$ 71,868	\$ 4,408,352	1.36%	175	14.96%
Barnett	130	Separate	\$ 72,326	\$ 4,480,678	1.38%	176	15.04%
Mitchell	80	Separate	\$ 73,267	\$ 4,553,945	1.41%	177	15.13%
Hagen	130	Separate	\$ 73,377	\$ 4,627,322	1.43%	178	15.21%
Waasa	225	Separate	\$ 73,846	\$ 4,701,168	1.45%	179	15.30%
Meadow Brook	248	Separate	\$ 74,825	\$ 4,775,993	1.47%	180	15.38%
Artichoke	91	Separate	\$ 75,079	\$ 4,851,072	1.50%	181	15.47%
Nickerson	166	Separate	\$ 75,399	\$ 4,926,471	1.52%	182	15.56%
Minerva	244	Separate	\$ 75,546	\$ 5,002,017	1.54%	183	15.64%
Leigh	219	Separate	\$ 75,659	\$ 5,077,676	1.57%	184	15.73%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
North Ottawa	49	Combined	\$ 76,197	\$ 5,153,873	1.59%	185	15.81%
Huntersville	106	Separate	\$ 76,497	\$ 5,230,370	1.61%	186	15.90%
Halstad	99	Separate	\$ 76,584	\$ 5,306,954	1.64%	187	15.98%
Orton	199	Separate	\$ 76,590	\$ 5,383,544	1.66%	188	16.07%
Clay	79	Separate	\$ 77,507	\$ 5,461,051	1.69%	189	16.15%
Falun	245	Separate	\$ 77,861	\$ 5,538,912	1.71%	190	16.24%
Roosevelt	232	Separate	\$ 78,142	\$ 5,617,054	1.73%	191	16.32%
Macsville	107	Separate	\$ 78,464	\$ 5,695,518	1.76%	192	16.41%
Vermilion Lake	268	Separate	\$ 78,630	\$ 5,774,148	1.78%	193	16.50%
Alliance	197	Combined	\$ 78,799	\$ 5,852,947	1.81%	194	16.58%
Reis	84	Separate	\$ 79,592	\$ 5,932,539	1.83%	195	16.67%
Odessa	145	Separate	\$ 79,718	\$ 6,012,257	1.86%	196	16.75%
Nelson Park	125	Separate	\$ 79,759	\$ 6,092,016	1.88%	197	16.84%
Humboldt	286	Separate	\$ 81,103	\$ 6,173,119	1.90%	198	16.92%
Pepperton	105	Separate	\$ 81,292	\$ 6,254,411	1.93%	199	17.01%
Rendsville	121	Separate	\$ 81,363	\$ 6,335,774	1.96%	200	17.09%
Roseville	101	Separate	\$ 81,824	\$ 6,417,598	1.98%	201	17.18%
Elbow Lake	126	Separate	\$ 82,085	\$ 6,499,683	2.01%	202	17.26%
Leaf River	491	Separate	\$ 82,282	\$ 6,581,965	2.03%	203	17.35%
Grand Forks	193	Separate	\$ 82,679	\$ 6,664,644	2.06%	204	17.44%
Rice River	119	Separate	\$ 82,757	\$ 6,747,401	2.08%	205	17.52%
Clover	382	Separate	\$ 82,927	\$ 6,830,328	2.11%	206	17.61%
Sandy	337	Separate	\$ 83,021	\$ 6,913,349	2.13%	207	17.69%
Forest	173	Separate	\$ 83,241	\$ 6,996,590	2.16%	208	17.78%
Parnell	60	Separate	\$ 83,514	\$ 7,080,104	2.18%	209	17.86%
Moose Creek	270	Separate	\$ 83,939	\$ 7,164,043	2.21%	210	17.95%
Kelsey	151	Separate	\$ 84,405	\$ 7,248,448	2.24%	211	18.03%
Spring Brook	54	Separate	\$ 84,805	\$ 7,333,253	2.26%	212	18.12%
Rosing	221	Combined	\$ 85,531	\$ 7,418,784	2.29%	213	18.21%
Everglade	103	Separate	\$ 86,089	\$ 7,504,873	2.32%	214	18.29%
Boy Lake	217	Separate	\$ 86,273	\$ 7,591,146	2.34%	215	18.38%
Bullard	195	Separate	\$ 86,898	\$ 7,678,044	2.37%	216	18.46%
Savannah	200	Separate	\$ 87,332	\$ 7,765,376	2.40%	217	18.55%
Glyndon	324	Separate	\$ 87,551	\$ 7,852,927	2.42%	218	18.63%
Stafford	270	Separate	\$ 87,886	\$ 7,940,813	2.45%	219	18.72%
Southbrook	76	Combined	\$ 89,244	\$ 8,030,057	2.48%	220	18.80%
Sundal	158	Separate	\$ 89,588	\$ 8,119,645	2.51%	221	18.89%
Gorton	58	Separate	\$ 89,796	\$ 8,209,441	2.53%	222	18.97%
Moonshine	87	Combined	\$ 89,933	\$ 8,299,374	2.56%	223	19.06%
Oakland	230	Separate	\$ 89,994	\$ 8,389,368	2.59%	224	19.15%
Inguadona	179	Separate	\$ 91,344	\$ 8,480,712	2.62%	225	19.23%
Stokes	204	Separate	\$ 91,648	\$ 8,572,360	2.65%	226	19.32%
Copley	898	Combined	\$ 91,970	\$ 8,664,330	2.67%	227	19.40%
Taylor	84	Separate	\$ 91,989	\$ 8,756,319	2.70%	228	19.49%
Tara	70	Separate	\$ 92,382	\$ 8,848,701	2.73%	229	19.57%
Spring Prairie	515	Separate	\$ 92,629	\$ 8,941,330	2.76%	230	19.66%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Wilkinson	580	Separate	\$ 92,647	\$ 9,033,977	2.79%	231	19.74%
Lake Grove	178	Combined	\$ 93,174	\$ 9,127,151	2.82%	232	19.83%
Munch	373	Separate	\$ 93,572	\$ 9,220,723	2.85%	233	19.91%
Garnes	183	Separate	\$ 94,000	\$ 9,314,723	2.87%	234	20.00%
Moose Lake	141	Separate	\$ 94,036	\$ 9,408,759	2.90%	235	20.09%
Northland	154	Separate	\$ 94,242	\$ 9,503,001	2.93%	236	20.17%
Lake Jessie	251	Separate	\$ 94,633	\$ 9,597,634	2.96%	237	20.26%
Hay Brook	203	Separate	\$ 94,868	\$ 9,692,502	2.99%	238	20.34%
Higdem	80	Separate	\$ 95,420	\$ 9,787,922	3.02%	239	20.43%
Eagle View	173	Separate	\$ 95,479	\$ 9,883,401	3.05%	240	20.51%
Poplar	191	Separate	\$ 95,646	\$ 9,979,047	3.08%	241	20.60%
Donnelly	86	Separate	\$ 96,137	\$ 10,075,184	3.11%	242	20.68%
Lakeview	213	Separate	\$ 96,270	\$ 10,171,454	3.14%	243	20.77%
Barto	119	Separate	\$ 96,404	\$ 10,267,858	3.17%	244	20.85%
Little Pine	91	Separate	\$ 96,520	\$ 10,364,378	3.20%	245	20.94%
Alden	200	Separate	\$ 97,125	\$ 10,461,503	3.23%	246	21.03%
Wealthwood	259	Combined	\$ 97,240	\$ 10,558,743	3.26%	247	21.11%
Stony Brook	140	Separate	\$ 97,511	\$ 10,656,254	3.29%	248	21.20%
Riceville	126	Separate	\$ 98,012	\$ 10,754,266	3.32%	249	21.28%
Langor	212	Separate	\$ 98,217	\$ 10,852,483	3.35%	250	21.37%
North Star	202	Separate	\$ 98,301	\$ 10,950,784	3.38%	251	21.45%
Kroschel	192	Separate	\$ 98,419	\$ 11,049,203	3.41%	252	21.54%
Browns Valley	145	Combined	\$ 98,480	\$ 11,147,683	3.44%	253	21.62%
Kerrick	348	Separate	\$ 98,849	\$ 11,246,532	3.47%	254	21.71%
Spring Creek	103	Separate	\$ 99,115	\$ 11,345,647	3.50%	255	21.79%
Sugar Bush	236	Combined	\$ 99,593	\$ 11,445,240	3.53%	256	21.88%
Otter Tail Peninsula	95	Separate	\$ 99,802	\$ 11,545,042	3.56%	257	21.97%
Big Stone	284	Separate	\$ 99,865	\$ 11,644,907	3.59%	258	22.05%
Morrison	185	Separate	\$ 100,350	\$ 11,745,257	3.62%	259	22.14%
Falk	281	Combined	\$ 100,365	\$ 11,845,622	3.66%	260	22.22%
Kragnes	258	Separate	\$ 100,385	\$ 11,946,007	3.69%	261	22.31%
Macville	174	Separate	\$ 100,516	\$ 12,046,523	3.72%	262	22.39%
Prairie View	230	Separate	\$ 100,772	\$ 12,147,295	3.75%	263	22.48%
Hill River	192	Combined	\$ 100,908	\$ 12,248,203	3.78%	264	22.56%
Shevlin	467	Separate	\$ 101,012	\$ 12,349,215	3.81%	265	22.65%
Shell River	296	Separate	\$ 101,566	\$ 12,450,781	3.84%	266	22.74%
Florida	102	Separate	\$ 102,088	\$ 12,552,869	3.87%	267	22.82%
Walworth	99	Separate	\$ 102,182	\$ 12,655,051	3.90%	268	22.91%
Spang	254	Separate	\$ 102,246	\$ 12,757,297	3.94%	269	22.99%
Idun	239	Separate	\$ 102,495	\$ 12,859,792	3.97%	270	23.08%
Two Inlets	203	Separate	\$ 102,565	\$ 12,962,357	4.00%	271	23.16%
North Germany	293	Separate	\$ 102,565	\$ 13,064,922	4.03%	272	23.25%
Lake Johanna	123	Separate	\$ 102,695	\$ 13,167,617	4.06%	273	23.33%
Skelton	437	Separate	\$ 102,730	\$ 13,270,347	4.09%	274	23.42%
Moland	257	Combined	\$ 103,003	\$ 13,373,350	4.13%	275	23.50%
Toivola	177	Separate	\$ 103,022	\$ 13,476,372	4.16%	276	23.59%

Town Running Totals

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2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Bangor	166	Separate	\$ 103,438	\$ 13,579,810	4.19%	277	23.68%
Hoff	149	Separate	\$ 103,484	\$ 13,683,294	4.22%	278	23.76%
Norway Lake	288	Combined	\$ 103,675	\$ 13,786,969	4.25%	279	23.85%
Butternut Valley	291	Separate	\$ 103,861	\$ 13,890,830	4.29%	280	23.93%
Skree	187	Separate	\$ 104,749	\$ 13,995,579	4.32%	281	24.02%
Vallers	209	Separate	\$ 104,855	\$ 14,100,434	4.35%	282	24.10%
Popple	534	Separate	\$ 105,476	\$ 14,205,910	4.38%	283	24.19%
Keystone	67	Separate	\$ 105,591	\$ 14,311,501	4.42%	284	24.27%
Hammond	47	Separate	\$ 105,832	\$ 14,417,333	4.45%	285	24.36%
Solem	230	Separate	\$ 105,862	\$ 14,523,195	4.48%	286	24.44%
Nora	447	Combined	\$ 106,464	\$ 14,629,659	4.51%	287	24.53%
Wing River	421	Separate	\$ 107,250	\$ 14,736,909	4.55%	288	24.62%
Garfield	120	Separate	\$ 107,260	\$ 14,844,169	4.58%	289	24.70%
Fairfield	117	Separate	\$ 107,787	\$ 14,951,956	4.61%	290	24.79%
Tabor	109	Separate	\$ 108,192	\$ 15,060,148	4.65%	291	24.87%
Yellow Bank	135	Separate	\$ 108,268	\$ 15,168,416	4.68%	292	24.96%
Field	353	Separate	\$ 108,360	\$ 15,276,776	4.71%	293	25.04%
Ceresco	180	Combined	\$ 108,564	\$ 15,385,340	4.75%	294	25.13%
Jay	231	Separate	\$ 108,825	\$ 15,494,165	4.78%	295	25.21%
Westport	237	Separate	\$ 108,843	\$ 15,603,008	4.81%	296	25.30%
Island Lake	169	Separate	\$ 109,217	\$ 15,712,225	4.85%	297	25.38%
Meadowlands	313	Combined	\$ 109,258	\$ 15,821,483	4.88%	298	25.47%
Lessor	131	Separate	\$ 109,498	\$ 15,930,981	4.92%	299	25.56%
Oak Valley	365	Separate	\$ 109,603	\$ 16,040,584	4.95%	300	25.64%
Clark	124	Separate	\$ 110,376	\$ 16,150,960	4.98%	301	25.73%
Ogema	367	Separate	\$ 110,499	\$ 16,261,459	5.02%	302	25.81%
Chanarambie	195	Separate	\$ 110,640	\$ 16,372,099	5.05%	303	25.90%
Bearville	196	Separate	\$ 110,904	\$ 16,483,003	5.09%	304	25.98%
Alaska	206	Separate	\$ 111,273	\$ 16,594,276	5.12%	305	26.07%
Hillman	431	Separate	\$ 111,315	\$ 16,705,591	5.15%	306	26.15%
Clifton	259	Separate	\$ 112,327	\$ 16,817,918	5.19%	307	26.24%
Logan	191	Separate	\$ 112,454	\$ 16,930,372	5.22%	308	26.32%
Westline	153	Separate	\$ 112,735	\$ 17,043,107	5.26%	309	26.41%
Bear Park	184	Separate	\$ 112,979	\$ 17,156,086	5.29%	310	26.50%
Elm Creek	169	Separate	\$ 113,001	\$ 17,269,087	5.33%	311	26.58%
Swan Lake	186	Separate	\$ 113,199	\$ 17,382,286	5.36%	312	26.67%
Gully	135	Separate	\$ 113,230	\$ 17,495,516	5.40%	313	26.75%
North	756	Separate	\$ 113,351	\$ 17,608,867	5.43%	314	26.84%
Delton	129	Separate	\$ 113,864	\$ 17,722,731	5.47%	315	26.92%
Eddy	310	Separate	\$ 114,646	\$ 17,837,377	5.50%	316	27.01%
Wrenshall	458	Separate	\$ 114,667	\$ 17,952,044	5.54%	317	27.09%
Home Brook	269	Separate	\$ 114,876	\$ 18,066,920	5.57%	318	27.18%
Rolling Forks	117	Separate	\$ 116,412	\$ 18,183,332	5.61%	319	27.26%
Carpenter	160	Separate	\$ 116,736	\$ 18,300,068	5.65%	320	27.35%
Holyoke	234	Separate	\$ 117,221	\$ 18,417,289	5.68%	321	27.44%
Badoura	163	Separate	\$ 117,345	\$ 18,534,634	5.72%	322	27.52%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Nordland	183	Separate	\$	117,411	\$	18,652,045	5.76%	323	27.61%
Custer	170	Separate	\$	117,467	\$	18,769,512	5.79%	324	27.69%
Hamden	222	Separate	\$	117,537	\$	18,887,049	5.83%	325	27.78%
Wright	98	Separate	\$	117,603	\$	19,004,652	5.86%	326	27.86%
Byron	158	Separate	\$	117,767	\$	19,122,419	5.90%	327	27.95%
Lac qui Parle	183	Separate	\$	117,803	\$	19,240,222	5.94%	328	28.03%
Viding	105	Combined	\$	118,121	\$	19,358,343	5.97%	329	28.12%
Tara	88	Separate	\$	118,145	\$	19,476,488	6.01%	330	28.21%
Culver	303	Separate	\$	118,373	\$	19,594,861	6.05%	331	28.29%
Bigfork	327	Separate	\$	118,456	\$	19,713,317	6.08%	332	28.38%
Barnesville	183	Separate	\$	118,742	\$	19,832,059	6.12%	333	28.46%
Pike	390	Separate	\$	118,882	\$	19,950,941	6.16%	334	28.55%
Adrian	128	Separate	\$	118,930	\$	20,069,871	6.19%	335	28.63%
New Prairie	187	Separate	\$	119,775	\$	20,189,646	6.23%	336	28.72%
Gentilly	251	Separate	\$	119,844	\$	20,309,490	6.27%	337	28.80%
Haugen	168	Separate	\$	120,225	\$	20,429,715	6.30%	338	28.89%
Red Eye	504	Separate	\$	120,748	\$	20,550,463	6.34%	339	28.97%
Trondhjem	181	Separate	\$	120,853	\$	20,671,316	6.38%	340	29.06%
Barsness	147	Separate	\$	121,414	\$	20,792,730	6.42%	341	29.15%
Shell Lake	309	Separate	\$	121,558	\$	20,914,288	6.45%	342	29.23%
Aastad	195	Separate	\$	122,433	\$	21,036,721	6.49%	343	29.32%
Arna	87	Separate	\$	122,571	\$	21,159,292	6.53%	344	29.40%
Germantown	171	Separate	\$	123,456	\$	21,282,748	6.57%	345	29.49%
Guthrie	624	Separate	\$	123,459	\$	21,406,207	6.61%	346	29.57%
Parker	459	Separate	\$	123,862	\$	21,530,069	6.64%	347	29.66%
Bremen	227	Separate	\$	123,978	\$	21,654,047	6.68%	348	29.74%
Orwell	143	Separate	\$	125,528	\$	21,779,575	6.72%	349	29.83%
Fenton	143	Separate	\$	125,666	\$	21,905,241	6.76%	350	29.91%
Cashel	148	Separate	\$	125,760	\$	22,031,001	6.80%	351	30.00%
Lawrence	499	Separate	\$	125,782	\$	22,156,783	6.84%	352	30.09%
Judson	527	Separate	\$	126,005	\$	22,282,788	6.88%	353	30.17%
Lynd	412	Separate	\$	126,389	\$	22,409,177	6.91%	354	30.26%
Augsburg	74	Separate	\$	126,524	\$	22,535,701	6.95%	355	30.34%
North Hero	158	Separate	\$	126,695	\$	22,662,396	6.99%	356	30.43%
Vail	220	Separate	\$	126,768	\$	22,789,164	7.03%	357	30.51%
Homestead	404	Separate	\$	127,104	\$	22,916,268	7.07%	358	30.60%
Elk Lake	311	Separate	\$	127,111	\$	23,043,379	7.11%	359	30.68%
West Valley	151	Separate	\$	127,601	\$	23,170,980	7.15%	360	30.77%
Sugar Bush	559	Separate	\$	127,753	\$	23,298,733	7.19%	361	30.85%
Lowville	159	Separate	\$	127,759	\$	23,426,492	7.23%	362	30.94%
Turtle Creek	265	Separate	\$	128,615	\$	23,555,107	7.27%	363	31.03%
Elkton	326	Separate	\$	128,715	\$	23,683,822	7.31%	364	31.11%
Liberty	112	Separate	\$	130,023	\$	23,813,845	7.35%	365	31.20%
Granite Falls	203	Separate	\$	130,161	\$	23,944,006	7.39%	366	31.28%
Grace	112	Combined	\$	130,309	\$	24,074,315	7.43%	367	31.37%
Brook Park	515	Separate	\$	130,938	\$	24,205,253	7.47%	368	31.45%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Sherman	350	Separate	\$ 130,972	\$ 24,336,225	7.51%	369	31.54%
Holly	98	Separate	\$ 131,192	\$ 24,467,417	7.55%	370	31.62%
Bradbury	215	Combined	\$ 131,306	\$ 24,598,723	7.59%	371	31.71%
Swede Prairie	127	Separate	\$ 131,322	\$ 24,730,045	7.63%	372	31.79%
Deer Creek	399	Separate	\$ 131,487	\$ 24,861,532	7.67%	373	31.88%
Crow Lake	358	Separate	\$ 131,673	\$ 24,993,205	7.71%	374	31.97%
Preston	397	Separate	\$ 131,716	\$ 25,124,921	7.75%	375	32.05%
Russia	33	Separate	\$ 131,938	\$ 25,256,859	7.79%	376	32.14%
Monroe	174	Combined	\$ 132,064	\$ 25,388,923	7.83%	377	32.22%
Three Lakes	201	Separate	\$ 132,075	\$ 25,520,998	7.88%	378	32.31%
Lake George	413	Separate	\$ 132,348	\$ 25,653,346	7.92%	379	32.39%
Cerro Gordo	183	Separate	\$ 132,484	\$ 25,785,830	7.96%	380	32.48%
Sletten	198	Separate	\$ 132,509	\$ 25,918,339	8.00%	381	32.56%
Merton	363	Separate	\$ 132,833	\$ 26,051,172	8.04%	382	32.65%
Fanny	89	Combined	\$ 133,237	\$ 26,184,409	8.08%	383	32.74%
Malmo	367	Separate	\$ 133,633	\$ 26,318,042	8.12%	384	32.82%
Granite Rock	198	Separate	\$ 133,655	\$ 26,451,697	8.16%	385	32.91%
Round Grove	241	Separate	\$ 133,686	\$ 26,585,383	8.20%	386	32.99%
Portage	166	Separate	\$ 133,732	\$ 26,719,115	8.24%	387	33.08%
Rosehill	137	Separate	\$ 133,847	\$ 26,852,962	8.29%	388	33.16%
Pine Lake	198	Separate	\$ 134,108	\$ 26,987,070	8.33%	389	33.25%
Ulen	177	Separate	\$ 134,143	\$ 27,121,213	8.37%	390	33.33%
Preble	214	Separate	\$ 134,379	\$ 27,255,592	8.41%	391	33.42%
New Folden	219	Separate	\$ 134,467	\$ 27,390,059	8.45%	392	33.50%
Sheridan	183	Separate	\$ 134,768	\$ 27,524,827	8.49%	393	33.59%
Ten Mile Lake	147	Separate	\$ 135,429	\$ 27,660,256	8.54%	394	33.68%
Little Elk	254	Separate	\$ 135,836	\$ 27,796,092	8.58%	395	33.76%
Urness	286	Separate	\$ 135,902	\$ 27,931,994	8.62%	396	33.85%
Vesta	183	Separate	\$ 136,213	\$ 28,068,207	8.66%	397	33.93%
Gilchrist	224	Combined	\$ 136,236	\$ 28,204,443	8.70%	398	34.02%
Hammer	182	Separate	\$ 136,432	\$ 28,340,875	8.75%	399	34.10%
Lone Pine	429	Separate	\$ 136,486	\$ 28,477,361	8.79%	400	34.19%
Watopa	261	Separate	\$ 136,646	\$ 28,614,007	8.83%	401	34.27%
Hayes	228	Combined	\$ 136,903	\$ 28,750,910	8.87%	402	34.36%
Wolf Lake	277	Separate	\$ 137,066	\$ 28,887,976	8.91%	403	34.44%
Verdi	165	Separate	\$ 137,482	\$ 29,025,458	8.96%	404	34.53%
Minneota	223	Separate	\$ 137,722	\$ 29,163,180	9.00%	405	34.62%
Cameron	121	Separate	\$ 137,769	\$ 29,300,949	9.04%	406	34.70%
Queen	220	Separate	\$ 137,791	\$ 29,438,740	9.08%	407	34.79%
Fox Lake	272	Combined	\$ 138,642	\$ 29,577,382	9.13%	408	34.87%
Belfast	163	Separate	\$ 138,816	\$ 29,716,198	9.17%	409	34.96%
Sheldon	307	Separate	\$ 138,876	\$ 29,855,074	9.21%	410	35.04%
Turner	136	Separate	\$ 139,461	\$ 29,994,535	9.26%	411	35.13%
Nunda	307	Separate	\$ 139,664	\$ 30,134,199	9.30%	412	35.21%
Jadis	621	Separate	\$ 139,705	\$ 30,273,904	9.34%	413	35.30%
Granite Ledge	764	Separate	\$ 139,750	\$ 30,413,654	9.38%	414	35.38%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Pleasant Prairie	224	Separate	\$ 139,928	\$ 30,553,582	9.43%	415	35.47%
New Avon	182	Separate	\$ 140,123	\$ 30,693,705	9.47%	416	35.56%
Des Moines River	139	Separate	\$ 140,818	\$ 30,834,523	9.51%	417	35.64%
Onamia	589	Separate	\$ 140,880	\$ 30,975,403	9.56%	418	35.73%
Lake Elizabeth	199	Separate	\$ 141,754	\$ 31,117,157	9.60%	419	35.81%
Amo	123	Separate	\$ 141,970	\$ 31,259,127	9.65%	420	35.90%
Hayland	542	Separate	\$ 142,018	\$ 31,401,145	9.69%	421	35.98%
Manchester	415	Separate	\$ 142,614	\$ 31,543,759	9.73%	422	36.07%
Morrill	721	Separate	\$ 142,718	\$ 31,686,477	9.78%	423	36.15%
Pembina	598	Separate	\$ 142,755	\$ 31,829,232	9.82%	424	36.24%
Freeborn	232	Separate	\$ 142,773	\$ 31,972,005	9.87%	425	36.32%
Ben Wade	283	Separate	\$ 142,798	\$ 32,114,803	9.91%	426	36.41%
Crooked Creek	252	Separate	\$ 142,801	\$ 32,257,604	9.95%	427	36.50%
Inman	296	Separate	\$ 143,130	\$ 32,400,734	10.00%	428	36.58%
Pomroy	380	Separate	\$ 143,315	\$ 32,544,049	10.04%	429	36.67%
Hokah	442	Separate	\$ 143,782	\$ 32,687,831	10.09%	430	36.75%
Walden	562	Separate	\$ 143,863	\$ 32,831,694	10.13%	431	36.84%
Camp Lake	168	Separate	\$ 144,045	\$ 32,975,739	10.18%	432	36.92%
Georgetown	137	Separate	\$ 144,206	\$ 33,119,945	10.22%	433	37.01%
Birch Creek	235	Separate	\$ 144,547	\$ 33,264,492	10.26%	434	37.09%
Benson	313	Separate	\$ 144,578	\$ 33,409,070	10.31%	435	37.18%
Hines	633	Separate	\$ 144,635	\$ 33,553,705	10.35%	436	37.26%
West Heron Lake	124	Separate	\$ 144,955	\$ 33,698,660	10.40%	437	37.35%
West Albany	387	Separate	\$ 145,060	\$ 33,843,720	10.44%	438	37.44%
Delhi	297	Separate	\$ 145,153	\$ 33,988,873	10.49%	439	37.52%
Round Lake	237	Separate	\$ 145,428	\$ 34,134,301	10.53%	440	37.61%
Folden	296	Separate	\$ 145,520	\$ 34,279,821	10.58%	441	37.69%
Liberty	797	Separate	\$ 145,727	\$ 34,425,548	10.62%	442	37.78%
Mazeppa	654	Separate	\$ 145,887	\$ 34,571,435	10.67%	443	37.86%
Tenhassen	236	Separate	\$ 146,222	\$ 34,717,657	10.71%	444	37.95%
Riverside	271	Separate	\$ 146,564	\$ 34,864,221	10.76%	445	38.03%
Lamberton	198	Separate	\$ 146,604	\$ 35,010,825	10.80%	446	38.12%
Bernadotte	267	Separate	\$ 146,859	\$ 35,157,684	10.85%	447	38.21%
Heron Lake	308	Separate	\$ 147,147	\$ 35,304,831	10.89%	448	38.29%
Scott	111	Separate	\$ 147,176	\$ 35,452,007	10.94%	449	38.38%
Baxter	170	Separate	\$ 147,469	\$ 35,599,476	10.98%	450	38.46%
Highland Grove	279	Separate	\$ 147,606	\$ 35,747,082	11.03%	451	38.55%
Sinnott	23	Separate	\$ 147,881	\$ 35,894,963	11.08%	452	38.63%
Brandsvold	256	Separate	\$ 148,311	\$ 36,043,274	11.12%	453	38.72%
Marble	166	Separate	\$ 148,468	\$ 36,191,742	11.17%	454	38.80%
Brookville	198	Separate	\$ 148,485	\$ 36,340,227	11.21%	455	38.89%
Vega	137	Separate	\$ 148,832	\$ 36,489,059	11.26%	456	38.97%
Camp Release	298	Separate	\$ 149,289	\$ 36,638,348	11.31%	457	39.06%
South Branch	243	Combined	\$ 149,706	\$ 36,788,054	11.35%	458	39.15%
Burleene	399	Combined	\$ 149,881	\$ 36,937,935	11.40%	459	39.23%
Green Prairie	755	Separate	\$ 150,007	\$ 37,087,942	11.44%	460	39.32%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Holst	349	Separate	\$	150,103	\$	37,238,045	11.49%	461	39.40%
Kanaranzi	260	Combined	\$	150,234	\$	37,388,279	11.54%	462	39.49%
Shell Rock	376	Separate	\$	150,612	\$	37,538,891	11.58%	463	39.57%
Derrynane	555	Separate	\$	151,109	\$	37,690,000	11.63%	464	39.66%
Rosebud	303	Separate	\$	151,152	\$	37,841,152	11.68%	465	39.74%
Echo	128	Separate	\$	151,830	\$	37,992,982	11.72%	466	39.83%
Pierz	598	Separate	\$	152,231	\$	38,145,213	11.77%	467	39.91%
Feeley	331	Separate	\$	152,305	\$	38,297,518	11.82%	468	40.00%
Hillsdale	782	Separate	\$	152,452	\$	38,449,970	11.86%	469	40.09%
Whitewater	206	Separate	\$	152,565	\$	38,602,535	11.91%	470	40.17%
Eden	221	Separate	\$	152,788	\$	38,755,323	11.96%	471	40.26%
Evansville	228	Separate	\$	153,046	\$	38,908,369	12.01%	472	40.34%
Workman	222	Separate	\$	153,344	\$	39,061,713	12.05%	473	40.43%
Paddock	339	Separate	\$	153,666	\$	39,215,379	12.10%	474	40.51%
Jevne	374	Separate	\$	153,764	\$	39,369,143	12.15%	475	40.60%
Lake Fremont	156	Separate	\$	153,827	\$	39,522,970	12.20%	476	40.68%
Melville	192	Separate	\$	154,218	\$	39,677,188	12.24%	477	40.77%
Morgan	235	Separate	\$	154,234	\$	39,831,422	12.29%	478	40.85%
Leech Lake	438	Separate	\$	154,347	\$	39,985,769	12.34%	479	40.94%
Hansonville	80	Separate	\$	154,761	\$	40,140,530	12.39%	480	41.03%
Raymond	229	Separate	\$	155,033	\$	40,295,563	12.43%	481	41.11%
Highwater	150	Separate	\$	155,128	\$	40,450,691	12.48%	482	41.20%
Arrowhead	299	Separate	\$	155,439	\$	40,606,130	12.53%	483	41.28%
Elmwood	429	Separate	\$	155,528	\$	40,761,658	12.58%	484	41.37%
Buse	475	Separate	\$	155,532	\$	40,917,190	12.63%	485	41.45%
Prescott	181	Combined	\$	155,994	\$	41,073,184	12.67%	486	41.54%
West Union	261	Separate	\$	156,141	\$	41,229,325	12.72%	487	41.62%
Grass Lake	984	Separate	\$	156,312	\$	41,385,637	12.77%	488	41.71%
Rosendale	268	Combined	\$	156,427	\$	41,542,064	12.82%	489	41.79%
Oakport	521	Combined	\$	156,613	\$	41,698,677	12.87%	490	41.88%
Green Valley	369	Separate	\$	157,070	\$	41,855,747	12.92%	491	41.97%
Rock	160	Separate	\$	157,168	\$	42,012,915	12.96%	492	42.05%
Rock Lake	271	Separate	\$	157,505	\$	42,170,420	13.01%	493	42.14%
Lake Hattie	178	Separate	\$	157,650	\$	42,328,070	13.06%	494	42.22%
Geneva	442	Separate	\$	157,663	\$	42,485,733	13.11%	495	42.31%
Redwood Falls	171	Separate	\$	157,859	\$	42,643,592	13.16%	496	42.39%
Becker	491	Separate	\$	157,921	\$	42,801,513	13.21%	497	42.48%
Saint Johns	425	Separate	\$	158,201	\$	42,959,714	13.26%	498	42.56%
Spruce Grove	413	Separate	\$	158,607	\$	43,118,321	13.31%	499	42.65%
Wiscoy	330	Separate	\$	158,819	\$	43,277,140	13.35%	500	42.74%
South Fork	780	Separate	\$	158,880	\$	43,436,020	13.40%	501	42.82%
Bigelow	371	Separate	\$	159,019	\$	43,595,039	13.45%	502	42.91%
Bartlett	452	Separate	\$	159,442	\$	43,754,481	13.50%	503	42.99%
Eagle	554	Separate	\$	159,533	\$	43,914,014	13.55%	504	43.08%
Amboy	149	Separate	\$	159,796	\$	44,073,810	13.60%	505	43.16%
Buh	557	Separate	\$	159,951	\$	44,233,761	13.65%	506	43.25%

Town Running Totals

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2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Mulligan	175	Separate	\$	159,959	\$	44,393,720	13.70%	507	43.33%
Daggett Brook	583	Separate	\$	160,026	\$	44,553,746	13.75%	508	43.42%
Toad Lake	492	Separate	\$	160,449	\$	44,714,195	13.80%	509	43.50%
Manyaska	307	Separate	\$	160,484	\$	44,874,679	13.85%	510	43.59%
Kego	638	Separate	\$	160,573	\$	45,035,252	13.90%	511	43.68%
Swenoda	111	Separate	\$	160,885	\$	45,196,137	13.95%	512	43.76%
Quincy	327	Separate	\$	160,904	\$	45,357,041	14.00%	513	43.85%
Riverdale	275	Separate	\$	161,128	\$	45,518,169	14.05%	514	43.93%
Barry	586	Separate	\$	161,142	\$	45,679,311	14.10%	515	44.02%
Bondin	228	Separate	\$	161,175	\$	45,840,486	14.15%	516	44.10%
Woodside	257	Separate	\$	161,586	\$	46,002,072	14.19%	517	44.19%
Butterfield	200	Combined	\$	161,637	\$	46,163,709	14.24%	518	44.27%
Graham Lakes	177	Separate	\$	162,261	\$	46,325,970	14.29%	519	44.36%
Round Lake	140	Separate	\$	162,337	\$	46,488,307	14.34%	520	44.44%
Swanville	542	Separate	\$	162,396	\$	46,650,703	14.40%	521	44.53%
Skandia	124	Combined	\$	162,425	\$	46,813,128	14.45%	522	44.62%
Wisconsin	219	Separate	\$	162,560	\$	46,975,688	14.50%	523	44.70%
Olney	163	Separate	\$	162,664	\$	47,138,352	14.55%	524	44.79%
Brevator	1,214	Combined	\$	162,769	\$	47,301,121	14.60%	525	44.87%
Norman	316	Separate	\$	162,850	\$	47,463,971	14.65%	526	44.96%
Waukenabo	330	Separate	\$	162,997	\$	47,626,968	14.70%	527	45.04%
Carson	297	Separate	\$	163,155	\$	47,790,123	14.75%	528	45.13%
Great Bend	330	Separate	\$	163,470	\$	47,953,593	14.80%	529	45.21%
Atlanta	114	Separate	\$	164,411	\$	48,118,004	14.85%	530	45.30%
Clark	260	Separate	\$	164,490	\$	48,282,494	14.90%	531	45.38%
Wagner	354	Separate	\$	164,670	\$	48,447,164	14.95%	532	45.47%
Arctander	377	Separate	\$	165,166	\$	48,612,330	15.00%	533	45.56%
Belle River	369	Combined	\$	165,422	\$	48,777,752	15.05%	534	45.64%
New Solum	336	Separate	\$	165,663	\$	48,943,415	15.10%	535	45.73%
Elmo	335	Separate	\$	165,756	\$	49,109,171	15.15%	536	45.81%
McCrea	261	Separate	\$	165,887	\$	49,275,058	15.20%	537	45.90%
Hodges	296	Combined	\$	166,055	\$	49,441,113	15.26%	538	45.98%
Minnewaska	533	Separate	\$	166,464	\$	49,607,577	15.31%	539	46.07%
Pillsbury	294	Separate	\$	166,611	\$	49,774,188	15.36%	540	46.15%
Crookston	435	Separate	\$	166,958	\$	49,941,146	15.41%	541	46.24%
Walnut Lake	204	Combined	\$	167,205	\$	50,108,351	15.46%	542	46.32%
Sundown	167	Separate	\$	167,779	\$	50,276,130	15.51%	543	46.41%
Louriston	256	Separate	\$	168,272	\$	50,444,402	15.57%	544	46.50%
Lake Henry	253	Separate	\$	168,418	\$	50,612,820	15.62%	545	46.58%
Cornish	242	Separate	\$	168,635	\$	50,781,455	15.67%	546	46.67%
Morse	568	Separate	\$	169,033	\$	50,950,488	15.72%	547	46.75%
Wolford	351	Separate	\$	169,387	\$	51,119,875	15.77%	548	46.84%
Vernon Center	254	Combined	\$	169,794	\$	51,289,669	15.83%	549	46.92%
Andover	105	Separate	\$	170,050	\$	51,459,719	15.88%	550	47.01%
Elk	214	Separate	\$	170,129	\$	51,629,848	15.93%	551	47.09%
Galena	204	Separate	\$	170,163	\$	51,800,011	15.98%	552	47.18%

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Acton	383	Separate	\$	170,591	\$	51,970,602	16.04%	553	47.26%
Grove Lake	284	Separate	\$	170,980	\$	52,141,582	16.09%	554	47.35%
Moltke	267	Separate	\$	171,530	\$	52,313,112	16.14%	555	47.44%
Ashley	254	Separate	\$	171,804	\$	52,484,916	16.20%	556	47.52%
Glen	448	Separate	\$	171,855	\$	52,656,771	16.25%	557	47.61%
Mount Vernon	275	Separate	\$	171,938	\$	52,828,709	16.30%	558	47.69%
Rockwood	402	Separate	\$	172,109	\$	53,000,818	16.35%	559	47.78%
Ellsburg	186	Separate	\$	172,180	\$	53,172,998	16.41%	560	47.86%
Itasca	135	Separate	\$	172,863	\$	53,345,861	16.46%	561	47.95%
Dunbar	252	Separate	\$	172,910	\$	53,518,771	16.51%	562	48.03%
Fahlun	347	Separate	\$	173,791	\$	53,692,562	16.57%	563	48.12%
Kettle River	496	Separate	\$	173,890	\$	53,866,452	16.62%	564	48.21%
Eidsvold	200	Separate	\$	174,357	\$	54,040,809	16.68%	565	48.29%
Whited	905	Separate	\$	175,008	\$	54,215,817	16.73%	566	48.38%
Winnebago	163	Separate	\$	175,262	\$	54,391,079	16.78%	567	48.46%
Dover	394	Separate	\$	175,369	\$	54,566,448	16.84%	568	48.55%
Ross Lake	178	Separate	\$	175,419	\$	54,741,867	16.89%	569	48.63%
Lowell	293	Separate	\$	175,485	\$	54,917,352	16.95%	570	48.72%
Emmet	178	Separate	\$	175,516	\$	55,092,868	17.00%	571	48.80%
Kimberly	202	Separate	\$	175,687	\$	55,268,555	17.05%	572	48.89%
Norwegian Grove	350	Separate	\$	176,682	\$	55,445,237	17.11%	573	48.97%
Delavan	238	Separate	\$	176,809	\$	55,622,046	17.16%	574	49.06%
Graham	576	Separate	\$	177,303	\$	55,799,349	17.22%	575	49.15%
Seward	198	Separate	\$	177,448	\$	55,976,797	17.27%	576	49.23%
Morken	159	Separate	\$	177,858	\$	56,154,655	17.33%	577	49.32%
Evergreen	407	Separate	\$	178,464	\$	56,333,119	17.38%	578	49.40%
Two Rivers	797	Separate	\$	178,647	\$	56,511,766	17.44%	579	49.49%
Maywood	945	Separate	\$	178,710	\$	56,690,476	17.49%	580	49.57%
Isle Harbor	546	Combined	\$	178,917	\$	56,869,393	17.55%	581	49.66%
Lake Belt	190	Separate	\$	179,609	\$	57,049,002	17.60%	582	49.74%
Lund	349	Separate	\$	179,774	\$	57,228,776	17.66%	583	49.83%
Dryden	307	Separate	\$	180,039	\$	57,408,815	17.71%	584	49.91%
Bloomfield	325	Separate	\$	180,308	\$	57,589,123	17.77%	585	50.00%
Camp	159	Separate	\$	181,017	\$	57,770,140	17.83%	586	50.09%
Cairo	194	Separate	\$	181,257	\$	57,951,397	17.88%	587	50.17%
Rosewood	332	Separate	\$	181,598	\$	58,132,995	17.94%	588	50.26%
Silver Brook	639	Separate	\$	181,866	\$	58,314,861	17.99%	589	50.34%
Iona	500	Separate	\$	181,894	\$	58,496,755	18.05%	590	50.43%
Kandota	836	Separate	\$	181,941	\$	58,678,696	18.11%	591	50.51%
Maple	426	Separate	\$	182,159	\$	58,860,855	18.16%	592	50.60%
Rutland	359	Combined	\$	182,260	\$	59,043,115	18.22%	593	50.68%
Chester	425	Separate	\$	182,577	\$	59,225,692	18.28%	594	50.77%
Columbia	443	Separate	\$	183,265	\$	59,408,957	18.33%	595	50.85%
Storden	170	Separate	\$	183,647	\$	59,592,604	18.39%	596	50.94%
Spencer	536	Separate	\$	183,657	\$	59,776,261	18.45%	597	51.03%
Winfield	232	Separate	\$	183,793	\$	59,960,054	18.50%	598	51.11%

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Dell Grove	792	Separate	\$	183,913	\$	60,143,967	18.56%	599	51.20%
Kilkenny	365	Separate	\$	184,268	\$	60,328,235	18.62%	600	51.28%
Lake Park	549	Separate	\$	184,544	\$	60,512,779	18.67%	601	51.37%
Ripley	759	Separate	\$	184,556	\$	60,697,335	18.73%	602	51.45%
Flora	169	Separate	\$	184,714	\$	60,882,049	18.79%	603	51.54%
Knute	570	Separate	\$	185,238	\$	61,067,287	18.84%	604	51.62%
Grove	477	Separate	\$	185,534	\$	61,252,821	18.90%	605	51.71%
Partridge	585	Separate	\$	185,662	\$	61,438,483	18.96%	606	51.79%
West Newton	431	Combined	\$	185,768	\$	61,624,251	19.02%	607	51.88%
Union	342	Separate	\$	185,870	\$	61,810,121	19.07%	608	51.97%
Petersburg	208	Separate	\$	186,039	\$	61,996,160	19.13%	609	52.05%
Kingman	172	Separate	\$	186,181	\$	62,182,341	19.19%	610	52.14%
Colvin	278	Separate	\$	186,251	\$	62,368,592	19.25%	611	52.22%
Eden	205	Separate	\$	186,278	\$	62,554,870	19.30%	612	52.31%
Pilot Mound	393	Separate	\$	186,384	\$	62,741,254	19.36%	613	52.39%
Pleasant Mound	184	Separate	\$	186,395	\$	62,927,649	19.42%	614	52.48%
Hart	298	Separate	\$	186,400	\$	63,114,049	19.48%	615	52.56%
Preston Lake	245	Combined	\$	186,646	\$	63,300,695	19.53%	616	52.65%
Orion	558	Separate	\$	186,792	\$	63,487,487	19.59%	617	52.74%
Spruce Hill	479	Separate	\$	186,808	\$	63,674,295	19.65%	618	52.82%
Bandon	136	Separate	\$	187,577	\$	63,861,872	19.71%	619	52.91%
Bertha	398	Separate	\$	187,829	\$	64,049,701	19.76%	620	52.99%
Lake Sarah	280	Separate	\$	187,875	\$	64,237,576	19.82%	621	53.08%
Hill Lake	449	Combined	\$	188,450	\$	64,426,026	19.88%	622	53.16%
Transit	246	Separate	\$	188,823	\$	64,614,849	19.94%	623	53.25%
Schroeder	179	Separate	\$	189,267	\$	64,804,116	20.00%	624	53.33%
Osceola	118	Separate	\$	189,394	\$	64,993,510	20.06%	625	53.42%
Genessee	430	Separate	\$	190,177	\$	65,183,687	20.11%	626	53.50%
Beauford	376	Combined	\$	190,227	\$	65,373,914	20.17%	627	53.59%
Lake Hanska	326	Separate	\$	190,596	\$	65,564,510	20.23%	628	53.68%
Ashland	310	Separate	\$	191,001	\$	65,755,511	20.29%	629	53.76%
Dalbo	807	Separate	\$	191,139	\$	65,946,650	20.35%	630	53.85%
Havana	568	Separate	\$	192,081	\$	66,138,731	20.41%	631	53.93%
Forestville	371	Separate	\$	192,214	\$	66,330,945	20.47%	632	54.02%
Cottonwood	859	Separate	\$	193,909	\$	66,524,854	20.53%	633	54.10%
Westside	199	Separate	\$	195,030	\$	66,719,884	20.59%	634	54.19%
Rocksbury	1,088	Separate	\$	195,099	\$	66,914,983	20.65%	635	54.27%
Maple Ridge	721	Separate	\$	195,296	\$	67,110,279	20.71%	636	54.36%
Torning	422	Separate	\$	195,759	\$	67,306,038	20.77%	637	54.44%
Ellington	214	Separate	\$	195,946	\$	67,501,984	20.83%	638	54.53%
Kelso	272	Separate	\$	196,536	\$	67,698,520	20.89%	639	54.62%
Linden	270	Separate	\$	196,588	\$	67,895,108	20.95%	640	54.70%
Pilot Grove	141	Separate	\$	197,295	\$	68,092,403	21.01%	641	54.79%
Highland	456	Separate	\$	197,510	\$	68,289,913	21.07%	642	54.87%
Moran	490	Separate	\$	197,746	\$	68,487,659	21.13%	643	54.96%
Beaver	212	Separate	\$	197,940	\$	68,685,599	21.19%	644	55.04%

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues		Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Pine Lake	452	Combined	\$	198,230	\$	68,883,829	21.26%	645	55.13%
Lake	447	Separate	\$	198,858	\$	69,082,687	21.32%	646	55.21%
Boon Lake	361	Separate	\$	198,877	\$	69,281,564	21.38%	647	55.30%
Tumuli	414	Separate	\$	199,138	\$	69,480,702	21.44%	648	55.38%
New Richland	429	Separate	\$	199,429	\$	69,680,131	21.50%	649	55.47%
Leon	400	Separate	\$	199,443	\$	69,879,574	21.56%	650	55.56%
Otto	625	Separate	\$	199,734	\$	70,079,308	21.62%	651	55.64%
Denver	160	Separate	\$	200,205	\$	70,279,513	21.69%	652	55.73%
Hector	196	Separate	\$	200,498	\$	70,480,011	21.75%	653	55.81%
Spring Hill	337	Separate	\$	200,719	\$	70,680,730	21.81%	654	55.90%
Leota	391	Separate	\$	201,361	\$	70,882,091	21.87%	655	55.98%
Pelican Lake	502	Separate	\$	201,438	\$	71,083,529	21.93%	656	56.07%
Moranville	940	Separate	\$	201,915	\$	71,285,444	22.00%	657	56.15%
Godfrey	283	Separate	\$	202,606	\$	71,488,050	22.06%	658	56.24%
Shetek	307	Separate	\$	203,345	\$	71,691,395	22.12%	659	56.32%
Mantrap	567	Separate	\$	203,555	\$	71,894,950	22.18%	660	56.41%
Fleming	369	Separate	\$	204,299	\$	72,099,249	22.25%	661	56.50%
Rollingstone	753	Separate	\$	204,578	\$	72,303,827	22.31%	662	56.58%
Burbank	584	Separate	\$	205,242	\$	72,509,069	22.37%	663	56.67%
Otisco	551	Separate	\$	205,475	\$	72,714,544	22.44%	664	56.75%
Barnum	1,123	Separate	\$	205,479	\$	72,920,023	22.50%	665	56.84%
Colfax	630	Combined	\$	205,503	\$	73,125,526	22.56%	666	56.92%
Owatonna	614	Separate	\$	205,526	\$	73,331,052	22.63%	667	57.01%
Lavell	286	Separate	\$	206,648	\$	73,537,700	22.69%	668	57.09%
Culdrum	452	Combined	\$	206,781	\$	73,744,481	22.76%	669	57.18%
Buckman	725	Separate	\$	207,571	\$	73,952,052	22.82%	670	57.26%
Rabbit Lake	340	Separate	\$	207,973	\$	74,160,025	22.88%	671	57.35%
Saint Mathias	643	Separate	\$	208,227	\$	74,368,252	22.95%	672	57.44%
Palmyra	164	Separate	\$	208,388	\$	74,576,640	23.01%	673	57.52%
Pleasant Valley	296	Combined	\$	209,689	\$	74,786,329	23.08%	674	57.61%
Mayville	363	Separate	\$	209,755	\$	74,996,084	23.14%	675	57.69%
Mamre	405	Separate	\$	209,792	\$	75,205,876	23.21%	676	57.78%
Eagle Lake	411	Separate	\$	209,916	\$	75,415,792	23.27%	677	57.86%
Holland	369	Separate	\$	210,622	\$	75,626,414	23.34%	678	57.95%
Houston	400	Separate	\$	211,244	\$	75,837,658	23.40%	679	58.03%
New Auburn	396	Separate	\$	211,971	\$	76,049,629	23.47%	680	58.12%
Garfield	532	Separate	\$	212,041	\$	76,261,670	23.53%	681	58.21%
Waltham	356	Separate	\$	212,058	\$	76,473,728	23.60%	682	58.29%
Blooming Prairie	456	Separate	\$	212,380	\$	76,686,108	23.66%	683	58.38%
Spring Valley	551	Separate	\$	212,614	\$	76,898,722	23.73%	684	58.46%
Hendricks	184	Separate	\$	212,733	\$	77,111,455	23.79%	685	58.55%
Belle Prairie	669	Separate	\$	212,795	\$	77,324,250	23.86%	686	58.63%
York	363	Separate	\$	213,354	\$	77,537,604	23.93%	687	58.72%
Glencoe	517	Separate	\$	213,485	\$	77,751,089	23.99%	688	58.80%
Swede Grove	374	Separate	\$	214,060	\$	77,965,149	24.06%	689	58.89%
Carimona	291	Separate	\$	214,344	\$	78,179,493	24.12%	690	58.97%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Wadena	897	Separate	\$ 214,741	\$ 78,394,234	24.19%	691	59.06%
Deer River	646	Separate	\$ 215,206	\$ 78,609,440	24.26%	692	59.15%
Eastern	270	Separate	\$ 215,210	\$ 78,824,650	24.32%	693	59.23%
Wuori	571	Separate	\$ 215,276	\$ 79,039,926	24.39%	694	59.32%
Collins	439	Separate	\$ 215,571	\$ 79,255,497	24.46%	695	59.40%
Runeberg	651	Separate	\$ 215,587	\$ 79,471,084	24.52%	696	59.49%
Friberg	836	Separate	\$ 216,173	\$ 79,687,257	24.59%	697	59.57%
Bismarck	328	Separate	\$ 216,245	\$ 79,903,502	24.66%	698	59.66%
Crow Wing Lake	402	Separate	\$ 216,959	\$ 80,120,461	24.72%	699	59.74%
Saint Olaf	399	Separate	\$ 217,055	\$ 80,337,516	24.79%	700	59.83%
Springwater	262	Combined	\$ 217,081	\$ 80,554,597	24.86%	701	59.91%
McPherson	428	Separate	\$ 217,272	\$ 80,771,869	24.92%	702	60.00%
Page	823	Separate	\$ 217,425	\$ 80,989,294	24.99%	703	60.09%
Oshawa	608	Separate	\$ 217,430	\$ 81,206,724	25.06%	704	60.17%
Newton	830	Separate	\$ 217,515	\$ 81,424,239	25.13%	705	60.26%
Jenkins	409	Separate	\$ 217,534	\$ 81,641,773	25.19%	706	60.34%
Roseland	364	Separate	\$ 217,541	\$ 81,859,314	25.26%	707	60.43%
Gillford	512	Separate	\$ 217,548	\$ 82,076,862	25.33%	708	60.51%
Cosmos	191	Separate	\$ 218,512	\$ 82,295,374	25.39%	709	60.60%
Tyrone	516	Separate	\$ 219,428	\$ 82,514,802	25.46%	710	60.68%
Kenyon	391	Separate	\$ 219,804	\$ 82,734,606	25.53%	711	60.77%
Clinton Falls	395	Separate	\$ 220,061	\$ 82,954,667	25.60%	712	60.85%
Minnesota Lake	169	Separate	\$ 220,777	\$ 83,175,444	25.67%	713	60.94%
Port Hope	750	Separate	\$ 220,919	\$ 83,396,363	25.73%	714	61.03%
Holmesville	558	Separate	\$ 221,183	\$ 83,617,546	25.80%	715	61.11%
Millerville	429	Separate	\$ 221,302	\$ 83,838,848	25.87%	716	61.20%
Bennington	137	Combined	\$ 221,388	\$ 84,060,236	25.94%	717	61.28%
Sargeant	287	Separate	\$ 221,655	\$ 84,281,891	26.01%	718	61.37%
Bird Island	204	Separate	\$ 221,880	\$ 84,503,771	26.08%	719	61.45%
Aurora	534	Separate	\$ 221,884	\$ 84,725,655	26.14%	720	61.54%
Richmond	631	Separate	\$ 222,012	\$ 84,947,667	26.21%	721	61.62%
Lammers	632	Separate	\$ 222,098	\$ 85,169,765	26.28%	722	61.71%
Donnelly	20	Combined	\$ 222,132	\$ 85,391,897	26.35%	723	61.79%
Featherstone	757	Separate	\$ 223,249	\$ 85,615,146	26.42%	724	61.88%
Bristol	420	Separate	\$ 223,330	\$ 85,838,476	26.49%	725	61.97%
Alfsborg	315	Separate	\$ 223,477	\$ 86,061,953	26.56%	726	62.05%
Yucatan	341	Separate	\$ 223,494	\$ 86,285,447	26.63%	727	62.14%
Industrial	812	Separate	\$ 224,580	\$ 86,510,027	26.69%	728	62.22%
Hayfield	485	Separate	\$ 225,532	\$ 86,735,559	26.76%	729	62.31%
Blueberry	886	Separate	\$ 225,553	\$ 86,961,112	26.83%	730	62.39%
Holt	251	Separate	\$ 225,695	\$ 87,186,807	26.90%	731	62.48%
Henning	395	Separate	\$ 226,477	\$ 87,413,284	26.97%	732	62.56%
Jessenland	450	Separate	\$ 227,190	\$ 87,640,474	27.04%	733	62.65%
Thunder Lake	225	Separate	\$ 227,637	\$ 87,868,111	27.11%	734	62.74%
Swan River	741	Separate	\$ 227,662	\$ 88,095,773	27.18%	735	62.82%
LeRoy	339	Separate	\$ 227,849	\$ 88,323,622	27.25%	736	62.91%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Sandstone	825	Separate	\$ 228,649	\$ 88,552,271	27.32%	737	62.99%
Pickerel Lake	642	Separate	\$ 229,369	\$ 88,781,640	27.40%	738	63.08%
Mason	289	Separate	\$ 230,848	\$ 89,012,488	27.47%	739	63.16%
Amherst	432	Separate	\$ 231,456	\$ 89,243,944	27.54%	740	63.25%
Frankford	394	Separate	\$ 231,508	\$ 89,475,452	27.61%	741	63.33%
Lynn	528	Separate	\$ 231,689	\$ 89,707,141	27.68%	742	63.42%
Rock Dell	700	Separate	\$ 232,698	\$ 89,939,839	27.75%	743	63.50%
Oakland	357	Separate	\$ 233,031	\$ 90,172,870	27.82%	744	63.59%
Sterling	243	Separate	\$ 233,252	\$ 90,406,122	27.90%	745	63.68%
Birch Lake	607	Separate	\$ 233,349	\$ 90,639,471	27.97%	746	63.76%
Farmington	403	Separate	\$ 233,437	\$ 90,872,908	28.04%	747	63.85%
Sturgeon Lake	557	Separate	\$ 233,899	\$ 91,106,807	28.11%	748	63.93%
Pine Lake	593	Separate	\$ 234,277	\$ 91,341,084	28.19%	749	64.02%
Grand Meadow	337	Combined	\$ 234,897	\$ 91,575,981	28.26%	750	64.10%
Fairfield	323	Separate	\$ 235,050	\$ 91,811,031	28.33%	751	64.19%
Ward	472	Separate	\$ 235,230	\$ 92,046,261	28.40%	752	64.27%
Hinckley	770	Separate	\$ 236,947	\$ 92,283,208	28.48%	753	64.36%
Thomastown	831	Separate	\$ 238,308	\$ 92,521,516	28.55%	754	64.44%
Viola	556	Separate	\$ 238,444	\$ 92,759,960	28.62%	755	64.53%
Crooks	170	Separate	\$ 238,471	\$ 92,998,431	28.70%	756	64.62%
Saint Charles	648	Separate	\$ 239,195	\$ 93,237,626	28.77%	757	64.70%
Newburg	449	Separate	\$ 239,342	\$ 93,476,968	28.84%	758	64.79%
Nicollet	500	Separate	\$ 239,380	\$ 93,716,348	28.92%	759	64.87%
Clayton	164	Combined	\$ 240,239	\$ 93,956,587	28.99%	760	64.96%
Long Prairie	884	Separate	\$ 240,405	\$ 94,196,992	29.07%	761	65.04%
Huntsville	447	Separate	\$ 240,524	\$ 94,437,516	29.14%	762	65.13%
Leaf Lake	641	Separate	\$ 241,751	\$ 94,679,267	29.22%	763	65.21%
Jo Daviess	219	Separate	\$ 242,533	\$ 94,921,800	29.29%	764	65.30%
Melrose	732	Separate	\$ 242,555	\$ 95,164,355	29.36%	765	65.38%
Pelican	579	Separate	\$ 242,994	\$ 95,407,349	29.44%	766	65.47%
Mahtowa	572	Separate	\$ 243,074	\$ 95,650,423	29.51%	767	65.56%
Amor	492	Separate	\$ 243,077	\$ 95,893,500	29.59%	768	65.64%
Randolph	764	Separate	\$ 243,356	\$ 96,136,856	29.66%	769	65.73%
Mission Creek	564	Separate	\$ 243,919	\$ 96,380,775	29.74%	770	65.81%
McDavitt	440	Separate	\$ 244,539	\$ 96,625,314	29.82%	771	65.90%
Wacouta	382	Combined	\$ 244,748	\$ 96,870,062	29.89%	772	65.98%
Otter Tail	608	Separate	\$ 245,581	\$ 97,115,643	29.97%	773	66.07%
Hassan Valley	667	Separate	\$ 245,769	\$ 97,361,412	30.04%	774	66.15%
Sciota	462	Separate	\$ 245,773	\$ 97,607,185	30.12%	775	66.24%
White Bear Lake	493	Separate	\$ 246,135	\$ 97,853,320	30.19%	776	66.32%
Tordenskjold	541	Separate	\$ 247,064	\$ 98,100,384	30.27%	777	66.41%
Jamestown	687	Separate	\$ 247,369	\$ 98,347,753	30.35%	778	66.50%
Arbo	868	Separate	\$ 247,676	\$ 98,595,429	30.42%	779	66.58%
Walcott	950	Separate	\$ 248,182	\$ 98,843,611	30.50%	780	66.67%
Harvey	391	Separate	\$ 248,335	\$ 99,091,946	30.58%	781	66.75%
Sharon	652	Separate	\$ 248,947	\$ 99,340,893	30.65%	782	66.84%

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Lutsen	521	Separate	\$ 249,075	\$ 99,589,968	30.73%	783	66.92%
Mayhew Lake	857	Separate	\$ 249,337	\$ 99,839,305	30.81%	784	67.01%
Albert Lea	603	Separate	\$ 250,194	\$ 100,089,499	30.88%	785	67.09%
Richwood	665	Separate	\$ 251,467	\$ 100,340,966	30.96%	786	67.18%
Birchdale	960	Separate	\$ 253,520	\$ 100,594,486	31.04%	787	67.26%
Wabana	502	Separate	\$ 254,065	\$ 100,848,551	31.12%	788	67.35%
Hale	939	Separate	\$ 255,842	\$ 101,104,393	31.20%	789	67.44%
Carrolton	394	Separate	\$ 258,168	\$ 101,362,561	31.28%	790	67.52%
Perch Lake	1,013	Separate	\$ 258,785	\$ 101,621,346	31.36%	791	67.61%
Ball Bluff	278	Separate	\$ 258,805	\$ 101,880,151	31.44%	792	67.69%
Holmes City	836	Combined	\$ 260,155	\$ 102,140,306	31.52%	793	67.78%
Peace	978	Separate	\$ 261,058	\$ 102,401,364	31.60%	794	67.86%
Hayward	335	Combined	\$ 261,333	\$ 102,662,697	31.68%	795	67.95%
Milton	768	Separate	\$ 262,093	\$ 102,924,790	31.76%	796	68.03%
Harrison	566	Separate	\$ 262,632	\$ 103,187,422	31.84%	797	68.12%
Little Sauk	904	Separate	\$ 262,706	\$ 103,450,128	31.92%	798	68.21%
Plainview	455	Separate	\$ 263,843	\$ 103,713,971	32.00%	799	68.29%
Pine Island	638	Separate	\$ 264,347	\$ 103,978,318	32.08%	800	68.38%
Pleasant Grove	761	Separate	\$ 264,601	\$ 104,242,919	32.17%	801	68.46%
Wilmont	186	Separate	\$ 264,606	\$ 104,507,525	32.25%	802	68.55%
Stony Run	388	Separate	\$ 264,769	\$ 104,772,294	32.33%	803	68.63%
Straight River	813	Separate	\$ 264,823	\$ 105,037,117	32.41%	804	68.72%
Comfort	1,237	Separate	\$ 265,153	\$ 105,302,270	32.49%	805	68.80%
Cannon City	1,248	Separate	\$ 265,457	\$ 105,567,727	32.58%	806	68.89%
Arlington	484	Separate	\$ 266,556	\$ 105,834,283	32.66%	807	68.97%
Moscow	544	Separate	\$ 266,671	\$ 106,100,954	32.74%	808	69.06%
Westfield	431	Separate	\$ 266,908	\$ 106,367,862	32.82%	809	69.15%
Hiram	376	Separate	\$ 267,670	\$ 106,635,532	32.90%	810	69.23%
Elizabeth	835	Separate	\$ 268,566	\$ 106,904,098	32.99%	811	69.32%
Star Lake	481	Separate	\$ 269,383	\$ 107,173,481	33.07%	812	69.40%
Zumbrota	623	Separate	\$ 269,517	\$ 107,442,998	33.15%	813	69.49%
Leslie	687	Separate	\$ 270,260	\$ 107,713,258	33.24%	814	69.57%
Zumbro	655	Separate	\$ 270,805	\$ 107,984,063	33.32%	815	69.66%
Maple Grove	747	Separate	\$ 271,513	\$ 108,255,576	33.40%	816	69.74%
Wanamingo	398	Separate	\$ 271,751	\$ 108,527,327	33.49%	817	69.83%
Milaca	1,666	Separate	\$ 272,016	\$ 108,799,343	33.57%	818	69.91%
Morristown	638	Separate	\$ 272,183	\$ 109,071,526	33.66%	819	70.00%
Roosevelt	653	Separate	\$ 273,046	\$ 109,344,572	33.74%	820	70.09%
Roseville	651	Separate	\$ 273,199	\$ 109,617,771	33.82%	821	70.17%
Lakin	459	Separate	\$ 274,082	\$ 109,891,853	33.91%	822	70.26%
Ponto Lake	594	Separate	\$ 275,512	\$ 110,167,365	33.99%	823	70.34%
Height of Land	691	Separate	\$ 276,197	\$ 110,443,562	34.08%	824	70.43%
Kandiyohi	582	Separate	\$ 276,379	\$ 110,719,941	34.16%	825	70.51%
Gilmanton	834	Separate	\$ 276,685	\$ 110,996,626	34.25%	826	70.60%
Blue Earth City	379	Separate	\$ 276,694	\$ 111,273,320	34.34%	827	70.68%
Medo	328	Separate	\$ 276,756	\$ 111,550,076	34.42%	828	70.77%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Cherry	836	Separate	\$ 277,417	\$ 111,827,493	34.51%	829	70.85%
Grafton	209	Combined	\$ 277,759	\$ 112,105,252	34.59%	830	70.94%
Richardson	517	Separate	\$ 278,306	\$ 112,383,558	34.68%	831	71.03%
Crane Lake	95	Separate	\$ 278,895	\$ 112,662,453	34.76%	832	71.11%
Cotton	460	Separate	\$ 279,143	\$ 112,941,596	34.85%	833	71.20%
Lafayette	714	Separate	\$ 279,310	\$ 113,220,906	34.94%	834	71.28%
Vernon	667	Separate	\$ 282,296	\$ 113,503,202	35.02%	835	71.37%
Round Prairie	725	Separate	\$ 283,864	\$ 113,787,066	35.11%	836	71.45%
Staples	604	Separate	\$ 284,016	\$ 114,071,082	35.20%	837	71.54%
Lake Prairie	643	Separate	\$ 285,119	\$ 114,356,201	35.29%	838	71.62%
Brunswick	1,350	Separate	\$ 285,231	\$ 114,641,432	35.37%	839	71.71%
Embarrass	599	Separate	\$ 285,771	\$ 114,927,203	35.46%	840	71.79%
Sparta	739	Separate	\$ 286,496	\$ 115,213,699	35.55%	841	71.88%
Willmar	488	Separate	\$ 288,656	\$ 115,502,355	35.64%	842	71.97%
Concord	566	Separate	\$ 289,793	\$ 115,792,148	35.73%	843	72.05%
Waterville	680	Combined	\$ 290,040	\$ 116,082,188	35.82%	844	72.14%
Wheeling	527	Separate	\$ 290,892	\$ 116,373,080	35.91%	845	72.22%
Clinton	970	Separate	\$ 291,226	\$ 116,664,306	36.00%	846	72.31%
Blackhoof	1,034	Separate	\$ 293,206	\$ 116,957,512	36.09%	847	72.39%
Courtland	585	Separate	\$ 293,247	\$ 117,250,759	36.18%	848	72.48%
Burnhamville	801	Separate	\$ 294,513	\$ 117,545,272	36.27%	849	72.56%
Cleveland	721	Separate	\$ 295,043	\$ 117,840,315	36.36%	850	72.65%
Stanchfield	1,214	Separate	\$ 296,252	\$ 118,136,567	36.45%	851	72.74%
Wilmington	446	Combined	\$ 296,334	\$ 118,432,901	36.54%	852	72.82%
Cherry Grove	379	Separate	\$ 297,252	\$ 118,730,153	36.64%	853	72.91%
Roscoe	757	Separate	\$ 297,280	\$ 119,027,433	36.73%	854	72.99%
Pleasant Hill	544	Separate	\$ 297,536	\$ 119,324,969	36.82%	855	73.08%
Marshall	320	Separate	\$ 298,066	\$ 119,623,035	36.91%	856	73.16%
Brownsville	418	Separate	\$ 299,965	\$ 119,923,000	37.00%	857	73.25%
Lime Lake	172	Separate	\$ 301,341	\$ 120,224,341	37.10%	858	73.33%
Aitkin	950	Separate	\$ 302,079	\$ 120,526,420	37.19%	859	73.42%
Minneola	631	Separate	\$ 302,221	\$ 120,828,641	37.28%	860	73.50%
Elysian	1,069	Separate	\$ 303,011	\$ 121,131,652	37.38%	861	73.59%
Moose Lake	1,028	Separate	\$ 303,079	\$ 121,434,731	37.47%	862	73.68%
Dresbach	415	Combined	\$ 303,458	\$ 121,738,189	37.56%	863	73.76%
Faxon	724	Separate	\$ 303,633	\$ 122,041,822	37.66%	864	73.85%
Saratoga	636	Separate	\$ 303,857	\$ 122,345,679	37.75%	865	73.93%
Candor	660	Separate	\$ 303,886	\$ 122,649,565	37.85%	866	74.02%
East Side	690	Separate	\$ 304,467	\$ 122,954,032	37.94%	867	74.10%
Paxton	730	Separate	\$ 305,539	\$ 123,259,571	38.03%	868	74.19%
Bruce	490	Combined	\$ 305,912	\$ 123,565,483	38.13%	869	74.27%
Hutchinson	1,238	Separate	\$ 306,610	\$ 123,872,093	38.22%	870	74.36%
Washington Lake	473	Separate	\$ 308,085	\$ 124,180,178	38.32%	871	74.44%
Lodi	232	Separate	\$ 309,008	\$ 124,489,186	38.41%	872	74.53%
Oak	649	Separate	\$ 309,465	\$ 124,798,651	38.51%	873	74.62%
Warsaw	605	Separate	\$ 310,579	\$ 125,109,230	38.60%	874	74.70%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Racine	483	Separate	\$	310,847	\$ 125,420,077	38.70%	875	74.79%
Zion	306	Separate	\$	311,189	\$ 125,731,266	38.80%	876	74.87%
Henderson	666	Separate	\$	311,615	\$ 126,042,881	38.89%	877	74.96%
Grey Eagle	550	Combined	\$	312,621	\$ 126,355,502	38.99%	878	75.04%
Dead Lake	548	Separate	\$	316,537	\$ 126,672,039	39.09%	879	75.13%
Dane Prairie	855	Separate	\$	317,512	\$ 126,989,551	39.19%	880	75.21%
Turtle River	1,246	Separate	\$	318,002	\$ 127,307,553	39.28%	881	75.30%
Wabedo	455	Separate	\$	320,102	\$ 127,627,655	39.38%	882	75.38%
Greenwood	1,039	Separate	\$	320,809	\$ 127,948,464	39.48%	883	75.47%
Sauk Centre	1,197	Separate	\$	321,062	\$ 128,269,526	39.58%	884	75.56%
Hazelton	879	Separate	\$	321,256	\$ 128,590,782	39.68%	885	75.64%
Great Scott	424	Separate	\$	321,428	\$ 128,912,210	39.78%	886	75.73%
Canton	665	Separate	\$	321,874	\$ 129,234,084	39.88%	887	75.81%
Carsonville	241	Separate	\$	322,752	\$ 129,556,836	39.98%	888	75.90%
Trout Lake	1,084	Separate	\$	323,708	\$ 129,880,544	40.08%	889	75.98%
Manannah	590	Separate	\$	324,408	\$ 130,204,952	40.18%	890	76.07%
Woodside	520	Separate	\$	328,200	\$ 130,533,152	40.28%	891	76.15%
Adams	439	Separate	\$	329,199	\$ 130,862,351	40.38%	892	76.24%
Austin	888	Separate	\$	329,889	\$ 131,192,240	40.48%	893	76.32%
Winsted	960	Separate	\$	330,493	\$ 131,522,733	40.58%	894	76.41%
Helen	843	Separate	\$	330,661	\$ 131,853,394	40.69%	895	76.50%
Meriden	629	Separate	\$	330,809	\$ 132,184,203	40.79%	896	76.58%
Shieldsville	1,078	Separate	\$	333,868	\$ 132,518,071	40.89%	897	76.67%
Rush Lake	1,032	Separate	\$	334,639	\$ 132,852,710	40.99%	898	76.75%
Pike Bay	1,684	Separate	\$	336,088	\$ 133,188,798	41.10%	899	76.84%
Green Isle	532	Separate	\$	336,275	\$ 133,525,073	41.20%	900	76.92%
Eyota	502	Separate	\$	336,812	\$ 133,861,885	41.31%	901	77.01%
Marcell	468	Separate	\$	337,247	\$ 134,199,132	41.41%	902	77.09%
Villard	679	Separate	\$	337,277	\$ 134,536,409	41.51%	903	77.18%
Canisteo	615	Separate	\$	337,989	\$ 134,874,398	41.62%	904	77.26%
Elmdale	990	Separate	\$	338,471	\$ 135,212,869	41.72%	905	77.35%
Alborn	423	Separate	\$	338,867	\$ 135,551,736	41.83%	906	77.44%
Long Lake	1,193	Separate	\$	339,361	\$ 135,891,097	41.93%	907	77.52%
Money Creek	584	Separate	\$	339,530	\$ 136,230,627	42.04%	908	77.61%
Gordon	668	Separate	\$	340,365	\$ 136,570,992	42.14%	909	77.69%
Elgin	685	Separate	\$	340,814	\$ 136,911,806	42.25%	910	77.78%
Compton	807	Separate	\$	344,974	\$ 137,256,780	42.35%	911	77.86%
Farm Island	1,076	Separate	\$	349,385	\$ 137,606,165	42.46%	912	77.95%
Beatty	416	Separate	\$	353,044	\$ 137,959,209	42.57%	913	78.03%
Turtle Lake	1,319	Separate	\$	355,097	\$ 138,314,306	42.68%	914	78.12%
Leon	984	Separate	\$	358,870	\$ 138,673,176	42.79%	915	78.21%
New Hartford	813	Separate	\$	359,155	\$ 139,032,331	42.90%	916	78.29%
Wang	246	Separate	\$	364,650	\$ 139,396,981	43.01%	917	78.38%
May	903	Separate	\$	366,072	\$ 139,763,053	43.13%	918	78.46%
Milo	1,587	Separate	\$	367,062	\$ 140,130,115	43.24%	919	78.55%
Audubon	655	Separate	\$	367,402	\$ 140,497,517	43.35%	920	78.63%

Town Running Totals

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Blackberry	832	Separate	\$ 367,934	\$ 140,865,451	43.47%	921	78.72%
Pike Creek	961	Separate	\$ 368,550	\$ 141,234,001	43.58%	922	78.80%
Stanton	1,175	Separate	\$ 369,087	\$ 141,603,088	43.69%	923	78.89%
New Haven	1,316	Separate	\$ 369,435	\$ 141,972,523	43.81%	924	78.97%
Aurdal	1,529	Separate	\$ 369,940	\$ 142,342,463	43.92%	925	79.06%
Royalton	1,087	Separate	\$ 373,063	\$ 142,715,526	44.04%	926	79.15%
Osakis	693	Combined	\$ 373,750	\$ 143,089,276	44.15%	927	79.23%
Lime	958	Separate	\$ 378,164	\$ 143,467,440	44.27%	928	79.32%
Warsaw	1,282	Separate	\$ 380,701	\$ 143,848,141	44.39%	929	79.40%
Ellsworth	886	Separate	\$ 382,534	\$ 144,230,675	44.51%	930	79.49%
Dexter	238	Separate	\$ 382,738	\$ 144,613,413	44.62%	931	79.57%
Shafer	1,161	Separate	\$ 382,876	\$ 144,996,289	44.74%	932	79.66%
Scambler	565	Separate	\$ 383,290	\$ 145,379,579	44.86%	933	79.74%
Sverdrup	661	Separate	\$ 384,307	\$ 145,763,886	44.98%	934	79.83%
Acoma	1,152	Separate	\$ 384,337	\$ 146,148,223	45.10%	935	79.91%
Balsam	596	Separate	\$ 384,723	\$ 146,532,946	45.22%	936	80.00%
Osage	895	Separate	\$ 385,503	\$ 146,918,449	45.33%	937	80.09%
Caledonia	653	Separate	\$ 385,555	\$ 147,304,004	45.45%	938	80.17%
Young America	693	Combined	\$ 386,681	\$ 147,690,685	45.57%	939	80.26%
Pelican	527	Separate	\$ 386,952	\$ 148,077,637	45.69%	940	80.34%
Kathio	1,590	Separate	\$ 387,434	\$ 148,465,071	45.81%	941	80.43%
Waskish	96	Separate	\$ 391,149	\$ 148,856,220	45.93%	942	80.51%
Cannon Falls	1,022	Separate	\$ 398,953	\$ 149,255,173	46.06%	943	80.60%
Fall Lake	701	Separate	\$ 400,562	\$ 149,655,735	46.18%	944	80.68%
Chengwatana	950	Separate	\$ 404,420	\$ 150,060,155	46.30%	945	80.77%
Nininger	854	Separate	\$ 405,198	\$ 150,465,353	46.43%	946	80.85%
Nordland	1,035	Separate	\$ 405,655	\$ 150,871,008	46.55%	947	80.94%
Greenvale	784	Separate	\$ 405,813	\$ 151,276,821	46.68%	948	81.03%
Edna	926	Separate	\$ 405,863	\$ 151,682,684	46.80%	949	81.11%
Vasa	867	Separate	\$ 408,278	\$ 152,090,962	46.93%	950	81.20%
Greenleaf	756	Separate	\$ 409,385	\$ 152,500,347	47.06%	951	81.28%
Brandon	779	Separate	\$ 409,782	\$ 152,910,129	47.18%	952	81.37%
Greenfield	1,332	Separate	\$ 410,181	\$ 153,320,310	47.31%	953	81.45%
Clitherall	497	Separate	\$ 411,129	\$ 153,731,439	47.44%	954	81.54%
Saint Lawrence	484	Separate	\$ 412,186	\$ 154,143,625	47.56%	955	81.62%
Welch	872	Separate	\$ 412,551	\$ 154,556,176	47.69%	956	81.71%
Benton	738	Separate	\$ 413,347	\$ 154,969,523	47.82%	957	81.79%
Rapidan	1,055	Combined	\$ 413,486	\$ 155,383,009	47.95%	958	81.88%
Luxemburg	653	Separate	\$ 413,973	\$ 155,796,982	48.07%	959	81.97%
Minden	1,462	Separate	\$ 414,896	\$ 156,211,878	48.20%	960	82.05%
Wilson	1,158	Separate	\$ 415,796	\$ 156,627,674	48.33%	961	82.14%
Everts	753	Separate	\$ 417,450	\$ 157,045,124	48.46%	962	82.22%
Dora	689	Separate	\$ 417,541	\$ 157,462,665	48.59%	963	82.31%
Frohn	1,623	Separate	\$ 417,611	\$ 157,880,276	48.72%	964	82.39%
Eagles Nest	222	Separate	\$ 418,866	\$ 158,299,142	48.85%	965	82.48%
Northfield	942	Separate	\$ 421,867	\$ 158,721,009	48.98%	966	82.56%

Town Running Totals

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Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Goodland	490	Separate	\$ 422,151	\$ 159,143,160	49.11%	967	82.65%
South Harbor	849	Separate	\$ 422,214	\$ 159,565,374	49.24%	968	82.74%
Parker	37	Combined	\$ 422,664	\$ 159,988,038	49.37%	969	82.82%
High Forest	981	Separate	\$ 423,326	\$ 160,411,364	49.50%	970	82.91%
Perham	1,020	Separate	\$ 424,452	\$ 160,835,816	49.63%	971	82.99%
Hampton	826	Separate	\$ 424,953	\$ 161,260,769	49.76%	972	83.08%
Farming	990	Separate	\$ 426,141	\$ 161,686,910	49.89%	973	83.16%
Bellevue	1,166	Separate	\$ 427,002	\$ 162,113,912	50.02%	974	83.25%
Kasota	1,584	Separate	\$ 429,486	\$ 162,543,398	50.16%	975	83.33%
Pine Lake	789	Separate	\$ 430,846	\$ 162,974,244	50.29%	976	83.42%
Krain	1,034	Separate	\$ 432,346	\$ 163,406,590	50.42%	977	83.50%
Darwin	687	Separate	\$ 432,942	\$ 163,839,532	50.56%	978	83.59%
Oxford	1,004	Separate	\$ 442,297	\$ 164,281,829	50.69%	979	83.68%
Todd	1,557	Separate	\$ 444,259	\$ 164,726,088	50.83%	980	83.76%
Arago	641	Separate	\$ 444,578	\$ 165,170,666	50.97%	981	83.85%
Lake Emma	1,035	Separate	\$ 445,884	\$ 165,616,550	51.10%	982	83.93%
Lake Andrew	1,003	Separate	\$ 446,678	\$ 166,063,228	51.24%	983	84.02%
Wheatland	1,269	Separate	\$ 449,216	\$ 166,512,444	51.38%	984	84.10%
Tofte	251	Separate	\$ 451,361	\$ 166,963,805	51.52%	985	84.19%
Langola	1,000	Separate	\$ 452,395	\$ 167,416,200	51.66%	986	84.27%
Belle Plaine	859	Separate	\$ 453,266	\$ 167,869,466	51.80%	987	84.36%
Middleville	1,034	Separate	\$ 453,592	\$ 168,323,058	51.94%	988	84.44%
Camden	934	Separate	\$ 453,760	\$ 168,776,818	52.08%	989	84.53%
Woodrow	747	Separate	\$ 456,986	\$ 169,233,804	52.22%	990	84.62%
Center	1,077	Separate	\$ 459,857	\$ 169,693,661	52.36%	991	84.70%
White Oak	525	Separate	\$ 461,024	\$ 170,154,685	52.50%	992	84.79%
Milford	689	Separate	\$ 463,429	\$ 170,618,114	52.65%	993	84.87%
Pine River	1,212	Separate	\$ 468,417	\$ 171,086,531	52.79%	994	84.96%
French Lake	1,239	Separate	\$ 478,439	\$ 171,564,970	52.94%	995	85.04%
Belgrade	1,073	Separate	\$ 479,194	\$ 172,044,164	53.09%	996	85.13%
Solway	2,007	Separate	\$ 482,351	\$ 172,526,515	53.24%	997	85.21%
Homer	1,294	Separate	\$ 482,953	\$ 173,009,468	53.39%	998	85.30%
Collinwood	1,235	Separate	\$ 483,275	\$ 173,492,743	53.53%	999	85.38%
Nokay Lake	943	Separate	\$ 484,350	\$ 173,977,093	53.68%	1,000	85.47%
Forest City	676	Separate	\$ 485,156	\$ 174,462,249	53.83%	1,001	85.56%
Powers	831	Separate	\$ 485,780	\$ 174,948,029	53.98%	1,002	85.64%
Stockholm	1,007	Separate	\$ 485,900	\$ 175,433,929	54.13%	1,003	85.73%
Litchfield	840	Separate	\$ 486,549	\$ 175,920,478	54.28%	1,004	85.81%
Forest	1,377	Separate	\$ 486,549	\$ 176,407,027	54.43%	1,005	85.90%
Garrison	881	Separate	\$ 488,453	\$ 176,895,480	54.58%	1,006	85.98%
Saint George	1,234	Separate	\$ 488,538	\$ 177,384,018	54.74%	1,007	86.07%
Lanesburgh	2,030	Separate	\$ 492,664	\$ 177,876,682	54.89%	1,008	86.15%
Ten Lake	1,062	Separate	\$ 495,827	\$ 178,372,509	55.04%	1,009	86.24%
Crow Wing	2,249	Separate	\$ 496,698	\$ 178,869,207	55.19%	1,010	86.32%
Bergen	929	Separate	\$ 500,223	\$ 179,369,430	55.35%	1,011	86.41%
Turtle Lake	824	Separate	\$ 500,531	\$ 179,869,961	55.50%	1,012	86.50%

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Douglas	742	Separate	\$ 500,570	\$ 180,370,531	55.66%	1,013	86.58%
Erie	1,733	Separate	\$ 506,160	\$ 180,876,691	55.81%	1,014	86.67%
Jackson	1,513	Separate	\$ 508,886	\$ 181,385,577	55.97%	1,015	86.75%
Hollywood	1,073	Separate	\$ 510,844	\$ 181,896,421	56.13%	1,016	86.84%
Waterford	533	Separate	\$ 515,329	\$ 182,411,750	56.29%	1,017	86.92%
Chatham	1,399	Separate	\$ 515,423	\$ 182,927,173	56.45%	1,018	87.01%
Lyra	302	Separate	\$ 516,759	\$ 183,443,932	56.61%	1,019	87.09%
Biwabik	827	Separate	\$ 518,558	\$ 183,962,490	56.77%	1,020	87.18%
Washington	787	Separate	\$ 521,354	\$ 184,483,844	56.93%	1,021	87.26%
Oak Lawn	1,844	Separate	\$ 523,127	\$ 185,006,971	57.09%	1,022	87.35%
Waconia	1,052	Separate	\$ 524,395	\$ 185,531,366	57.25%	1,023	87.44%
Detroit	1,996	Separate	\$ 524,574	\$ 186,055,940	57.41%	1,024	87.52%
Gnesen	1,922	Separate	\$ 529,011	\$ 186,584,951	57.57%	1,025	87.61%
Le Ray	779	Separate	\$ 539,719	\$ 187,124,670	57.74%	1,026	87.69%
Dahlgren	1,442	Separate	\$ 541,307	\$ 187,665,977	57.91%	1,027	87.78%
Hobart	793	Separate	\$ 541,802	\$ 188,207,779	58.08%	1,028	87.86%
Henrietta	1,596	Separate	\$ 542,121	\$ 188,749,900	58.24%	1,029	87.95%
Nashwauk	680	Separate	\$ 542,356	\$ 189,292,256	58.41%	1,030	88.03%
Leaf Valley	403	Separate	\$ 543,298	\$ 189,835,554	58.58%	1,031	88.12%
Santiago	1,910	Separate	\$ 544,646	\$ 190,380,200	58.75%	1,032	88.21%
Lakeside	565	Separate	\$ 550,696	\$ 190,930,896	58.92%	1,033	88.29%
Le Sauk	1,506	Separate	\$ 550,748	\$ 191,481,644	59.09%	1,034	88.38%
Wyanett	1,774	Separate	\$ 551,226	\$ 192,032,870	59.26%	1,035	88.46%
Canosia	2,196	Separate	\$ 551,875	\$ 192,584,745	59.43%	1,036	88.55%
Midway	1,423	Separate	\$ 554,598	\$ 193,139,343	59.60%	1,037	88.63%
Moe	806	Separate	\$ 557,295	\$ 193,696,638	59.77%	1,038	88.72%
Wells	1,602	Separate	\$ 560,754	\$ 194,257,392	59.94%	1,039	88.80%
Decoria	1,152	Separate	\$ 566,285	\$ 194,823,677	60.12%	1,040	88.89%
Bath	398	Separate	\$ 566,877	\$ 195,390,554	60.29%	1,041	88.97%
Woodland	1,173	Separate	\$ 569,371	\$ 195,959,925	60.47%	1,042	89.06%
Lake Mary	1,185	Separate	\$ 569,714	\$ 196,529,639	60.64%	1,043	89.15%
Udolpho	421	Separate	\$ 569,722	\$ 197,099,361	60.82%	1,044	89.23%
Lansing	915	Separate	\$ 569,728	\$ 197,669,089	60.99%	1,045	89.32%
Irving	984	Separate	\$ 576,835	\$ 198,245,924	61.17%	1,046	89.40%
Glenwood	1,197	Separate	\$ 577,336	\$ 198,823,260	61.35%	1,047	89.49%
Pine City	1,417	Separate	\$ 582,502	\$ 199,405,762	61.53%	1,048	89.57%
Fredenberg	1,460	Separate	\$ 584,027	\$ 199,989,789	61.71%	1,049	89.66%
Balkan	814	Separate	\$ 585,496	\$ 200,575,285	61.89%	1,050	89.74%
Victor	1,066	Separate	\$ 592,538	\$ 201,167,823	62.07%	1,051	89.83%
Albion	1,311	Separate	\$ 594,618	\$ 201,762,441	62.26%	1,052	89.91%
Saint Wendel	2,147	Separate	\$ 596,911	\$ 202,359,352	62.44%	1,053	90.00%
Albany	994	Combined	\$ 599,172	\$ 202,958,524	62.63%	1,054	90.09%
Farden	1,210	Separate	\$ 599,210	\$ 203,557,734	62.81%	1,055	90.17%
Fairview	923	Combined	\$ 599,697	\$ 204,157,431	63.00%	1,056	90.26%
Fair Haven	1,594	Separate	\$ 606,519	\$ 204,763,950	63.18%	1,057	90.34%
Windemere	1,671	Separate	\$ 608,825	\$ 205,372,775	63.37%	1,058	90.43%

Town Running Totals

Sorted by Revenue

2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues		Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entities
Greenway	838	Separate	\$	609,092	\$ 205,981,867	63.56%	1,059	90.51%
Kalmar	1,155	Combined	\$	613,686	\$ 206,595,553	63.75%	1,060	90.60%
Little Falls	1,684	Separate	\$	617,985	\$ 207,213,538	63.94%	1,061	90.68%
Haverhill	1,528	Separate	\$	622,670	\$ 207,836,208	64.13%	1,062	90.77%
Springvale	1,591	Separate	\$	625,472	\$ 208,461,680	64.33%	1,063	90.85%
Deerwood	1,348	Separate	\$	626,344	\$ 209,088,024	64.52%	1,064	90.94%
Arthur	1,803	Separate	\$	626,663	\$ 209,714,687	64.71%	1,065	91.03%
Kingston	1,272	Separate	\$	626,695	\$ 210,341,382	64.91%	1,066	91.11%
Nevis	1,183	Separate	\$	635,515	\$ 210,976,897	65.10%	1,067	91.20%
North Branch	1,737	Separate	\$	635,645	\$ 211,612,542	65.30%	1,068	91.28%
Holding	1,216	Separate	\$	636,220	\$ 212,248,762	65.49%	1,069	91.37%
Eden Lake	1,633	Separate	\$	647,332	\$ 212,896,094	65.69%	1,070	91.45%
Saint Joseph	962	Separate	\$	648,885	\$ 213,544,979	65.89%	1,071	91.54%
Grant Valley	2,504	Separate	\$	649,763	\$ 214,194,742	66.09%	1,072	91.62%
Castle Rock	1,330	Separate	\$	652,130	\$ 214,846,872	66.30%	1,073	91.71%
Princeton	2,336	Combined	\$	655,640	\$ 215,502,512	66.50%	1,074	91.79%
Munson	1,480	Separate	\$	661,250	\$ 216,163,762	66.70%	1,075	91.88%
Cormorant	1,424	Separate	\$	661,670	\$ 216,825,432	66.91%	1,076	91.97%
Clear Lake	1,706	Separate	\$	664,513	\$ 217,489,945	67.11%	1,077	92.05%
Salem	1,108	Separate	\$	664,822	\$ 218,154,767	67.32%	1,078	92.14%
Blue Hill	2,716	Separate	\$	665,237	\$ 218,820,004	67.52%	1,079	92.22%
Crooked Lake	508	Separate	\$	668,347	\$ 219,488,351	67.73%	1,080	92.31%
Spencer Brook	1,689	Separate	\$	674,832	\$ 220,163,183	67.94%	1,081	92.39%
Cambridge	2,532	Separate	\$	677,548	\$ 220,840,731	68.14%	1,082	92.48%
Lakewood	2,258	Separate	\$	683,547	\$ 221,524,278	68.36%	1,083	92.56%
Carlos	2,260	Separate	\$	683,979	\$ 222,208,257	68.57%	1,084	92.65%
Burlington	1,667	Separate	\$	694,314	\$ 222,902,571	68.78%	1,085	92.74%
Lake Edward	2,224	Separate	\$	694,821	\$ 223,597,392	69.00%	1,086	92.82%
Webster	1,815	Separate	\$	699,100	\$ 224,296,492	69.21%	1,087	92.91%
Bay Lake	967	Separate	\$	699,875	\$ 224,996,367	69.43%	1,088	92.99%
Isanti	2,272	Separate	\$	703,166	\$ 225,699,533	69.64%	1,089	93.08%
Cokato	1,382	Separate	\$	705,253	\$ 226,404,786	69.86%	1,090	93.16%
Helga	1,719	Separate	\$	717,668	\$ 227,122,454	70.08%	1,091	93.25%
San Francisco	882	Separate	\$	719,655	\$ 227,842,109	70.31%	1,092	93.33%
Lake Eunice	1,755	Separate	\$	719,814	\$ 228,561,923	70.53%	1,093	93.42%
Clearwater	1,421	Separate	\$	725,458	\$ 229,287,381	70.75%	1,094	93.50%
Lake View	1,855	Separate	\$	727,557	\$ 230,014,938	70.98%	1,095	93.59%
Eckles	2,101	Separate	\$	731,609	\$ 230,746,547	71.20%	1,096	93.68%
Avon	2,084	Separate	\$	739,145	\$ 231,485,692	71.43%	1,097	93.76%
Dassel	1,620	Separate	\$	739,509	\$ 232,225,201	71.66%	1,098	93.85%
Woodville	1,305	Separate	\$	744,295	\$ 232,969,496	71.89%	1,099	93.93%
Irondale	1,282	Separate	\$	746,243	\$ 233,715,739	72.12%	1,100	94.02%
Haven	2,618	Separate	\$	754,199	\$ 234,469,938	72.35%	1,101	94.10%
Florence	1,594	Separate	\$	778,953	\$ 235,248,891	72.59%	1,102	94.19%
Morse	1,175	Separate	\$	780,154	\$ 236,029,045	72.83%	1,103	94.27%
Shingobee	1,670	Combined	\$	783,309	\$ 236,812,354	73.07%	1,104	94.36%

Town Running Totals

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2022 Data

Town Name	Population	Clerk / Treasurer Structure	Total Revenues	Running Total of Revenues	Running % of Statewide Revenues	Running Total Number of Entites	Running % of Total Number of Entites
Ravenna	2,311	Combined	\$ 793,069	\$ 237,605,423	73.32%	1,105	94.44%
Hudson	987	Separate	\$ 794,694	\$ 238,400,117	73.56%	1,106	94.53%
Duluth	2,051	Separate	\$ 797,826	\$ 239,197,943	73.81%	1,107	94.62%
Athens	2,146	Separate	\$ 799,994	\$ 239,997,937	74.06%	1,108	94.70%
Silver Creek	1,262	Separate	\$ 805,019	\$ 240,802,956	74.30%	1,109	94.79%
Helena	1,817	Separate	\$ 805,910	\$ 241,608,866	74.55%	1,110	94.87%
Dovre	2,215	Separate	\$ 814,954	\$ 242,423,820	74.80%	1,111	94.96%
Palmer	2,614	Separate	\$ 816,150	\$ 243,239,970	75.06%	1,112	95.04%
Bradford	3,417	Separate	\$ 816,482	\$ 244,056,452	75.31%	1,113	95.13%
Lynden	1,865	Separate	\$ 817,785	\$ 244,874,237	75.56%	1,114	95.21%
Louisville	1,318	Separate	\$ 818,972	\$ 245,693,209	75.81%	1,115	95.30%
Mission	840	Separate	\$ 819,683	\$ 246,512,892	76.07%	1,116	95.38%
Marysville	2,092	Combined	\$ 855,092	\$ 247,367,984	76.33%	1,117	95.47%
Maine Prairie	1,955	Combined	\$ 884,863	\$ 248,252,847	76.60%	1,118	95.56%
Sylvan	2,881	Combined	\$ 886,056	\$ 249,138,903	76.88%	1,119	95.64%
Sand Creek	1,477	Separate	\$ 890,397	\$ 250,029,300	77.15%	1,120	95.73%
Bridgewater	1,855	Separate	\$ 891,865	\$ 250,921,165	77.43%	1,121	95.81%
Mankato	1,835	Separate	\$ 916,329	\$ 251,837,494	77.71%	1,122	95.90%
Sunrise	2,213	Separate	\$ 929,418	\$ 252,766,912	78.00%	1,123	95.98%
Maple Lake	2,167	Separate	\$ 937,912	\$ 253,704,824	78.29%	1,124	96.07%
Cedar Lake	3,078	Separate	\$ 948,985	\$ 254,653,809	78.58%	1,125	96.15%
Paynesville	1,439	Separate	\$ 951,800	\$ 255,605,609	78.87%	1,126	96.24%
Eureka	1,362	Combined	\$ 954,731	\$ 256,560,340	79.17%	1,127	96.32%
Nessel	1,961	Separate	\$ 963,636	\$ 257,523,976	79.46%	1,128	96.41%
Brockway	2,940	Separate	\$ 982,482	\$ 258,506,458	79.77%	1,129	96.50%
Bemidji	2,932	Separate	\$ 1,011,600	\$ 259,518,058	80.08%	1,130	96.58%
Vermillion	1,267	Separate	\$ 1,029,125	\$ 260,547,183	80.40%	1,131	96.67%
New London	3,015	Separate	\$ 1,031,039	\$ 261,578,222	80.72%	1,132	96.75%
Denmark	1,843	Combined	\$ 1,034,152	\$ 262,612,374	81.03%	1,133	96.84%
Watertown	1,193	Separate	\$ 1,047,014	\$ 263,659,388	81.36%	1,134	96.92%
New Market	3,551	Separate	\$ 1,068,836	\$ 264,728,224	81.69%	1,135	97.01%
Marion	4,108	Separate	\$ 1,069,089	\$ 265,797,313	82.02%	1,136	97.09%
Collegeville	3,399	Separate	\$ 1,100,858	\$ 266,898,171	82.36%	1,137	97.18%
Oronoco	2,576	Separate	\$ 1,107,226	\$ 268,005,397	82.70%	1,138	97.26%
Shamrock	1,329	Separate	\$ 1,114,013	\$ 269,119,410	83.04%	1,139	97.35%
Monticello	3,353	Separate	\$ 1,115,980	\$ 270,235,390	83.39%	1,140	97.44%
Laketown	1,986	Combined	\$ 1,180,621	\$ 271,416,011	83.75%	1,141	97.52%
Pokegama	2,891	Separate	\$ 1,206,406	\$ 272,622,417	84.12%	1,142	97.61%
Alexandria	3,099	Separate	\$ 1,213,457	\$ 273,835,874	84.50%	1,143	97.69%
Stillwater	1,844	Separate	\$ 1,228,723	\$ 275,064,597	84.88%	1,144	97.78%
Franconia	1,785	Separate	\$ 1,232,181	\$ 276,296,778	85.26%	1,145	97.86%
South Bend	1,584	Combined	\$ 1,242,351	\$ 277,539,129	85.64%	1,146	97.95%
Scandia Valley	1,370	Separate	\$ 1,247,297	\$ 278,786,426	86.03%	1,147	98.03%
Silver Creek	2,632	Combined	\$ 1,254,656	\$ 280,041,082	86.41%	1,148	98.12%
Baytown	2,115	Separate	\$ 1,255,724	\$ 281,296,806	86.80%	1,149	98.21%
May	2,664	Combined	\$ 1,310,168	\$ 282,606,974	87.20%	1,150	98.29%

Town Running Totals

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Orrock	3,748	Separate	\$ 1,324,742	\$ 283,931,716	87.61%	1,151	98.38%
Watab	3,123	Separate	\$ 1,329,300	\$ 285,261,016	88.02%	1,152	98.46%
Harris	3,356	Separate	\$ 1,388,961	\$ 286,649,977	88.45%	1,153	98.55%
Franklin	2,937	Separate	\$ 1,390,255	\$ 288,040,232	88.88%	1,154	98.63%
Northern	3,883	Separate	\$ 1,424,260	\$ 289,464,492	89.32%	1,155	98.72%
Ida	1,496	Combined	\$ 1,508,380	\$ 290,972,872	89.79%	1,156	98.80%
Rockford	3,583	Combined	\$ 1,536,447	\$ 292,509,319	90.26%	1,157	98.89%
Wakefield	2,807	Separate	\$ 1,568,386	\$ 294,077,705	90.74%	1,158	98.97%
West Lakeland	3,941	Separate	\$ 1,580,892	\$ 295,658,597	91.23%	1,159	99.06%
Ideal	1,294	Combined	\$ 1,656,535	\$ 297,315,132	91.74%	1,160	99.15%
Chisago Lake	4,928	Separate	\$ 1,728,197	\$ 299,043,329	92.28%	1,161	99.23%
La Grand	4,349	Separate	\$ 1,993,759	\$ 301,037,088	92.89%	1,162	99.32%
Rochester	2,217	Combined	\$ 2,113,812	\$ 303,150,900	93.54%	1,163	99.40%
Becker	5,673	Separate	\$ 2,248,550	\$ 305,399,450	94.24%	1,164	99.49%
White	1,473	Separate	\$ 2,271,033	\$ 307,670,483	94.94%	1,165	99.57%
Thomson	5,704	Combined	\$ 2,382,997	\$ 310,053,480	95.67%	1,166	99.66%
Linwood	5,279	Separate	\$ 2,560,551	\$ 312,614,031	96.46%	1,167	99.74%
Big Lake	8,147	Separate	\$ 3,167,776	\$ 315,781,807	97.44%	1,168	99.83%
Cascade	2,894	Combined	\$ 3,338,211	\$ 319,120,018	98.47%	1,169	99.91%
Twin Lakes	2,196	Separate	\$ 4,955,197	\$ 324,075,215	100.00%	1,170	100.00%