

**REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES UNDER 2,500 IN POPULATION**

**FOR THE YEAR ENDING
DECEMBER 31, 2001**

Description of the Office of the State Auditor

The Office of the State Auditor (OSA) serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

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

The OSA performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

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

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**Revenues, Expenditures, and Debt of
Minnesota Cities Under 2,500
in Population
For the Year Ended December 31, 2001**



May 22, 2003

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Scope of Report

This publication is intended to facilitate the understanding of city financial operations by citizens, local government officials, and other policy makers. The report summarizes, through data tables and charts, the financial operations of Minnesota cities under 2,500 in population for calendar year 2001. These cities are required to annually submit annual financial reports to the Office of the State Auditor (OSA).

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Tables 1 through 3. Tables 5 through 7 present the data by individual city.

The enterprise or proprietary funds of cities are presented separately from the governmental funds. Minnesota cities operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. Table 4 summarizes the operating revenues, expenses, and income/(loss) for city enterprises. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 8 through 17. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 18 details the financial operations of municipal liquor operations.¹

Table 19 lists the bonded and other long-term debt outstanding as of December 31, 2001, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

An analysis of unreserved fund balances is not presented in this report. The majority of cities under 2,500 in population use a cash basis of accounting. The others use a modified accrual basis of accounting. Those cities using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. Cities using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that are reserved and unreserved. Because of the accounting differences among cities under 2,500 in population, a comparative analysis of unreserved fund balances is not appropriate.

The 2000 census decreased the number of cities classified as under 2,500 in population from 668 to 646. From 1991 to 2000, cities were classified as over or under 2,500 in population based on the 1990 census. This was true even if their estimated population changed. From 2001 through 2011, cities will be classified based on the 2000 census. Due to population growth, the following cities are no longer classified as under 2,500 in population: Albertville, Annandale, Appleton, Becker, Byron, Centerville, Chisago City, Cokato, Cold Spring, Greenfield, Lindstrom, Milaca, Montgomery, Perham, Rogers, Roseau, Spring Valley, St. Francis, Victoria, Wabasha, Watertown, Wyoming,

¹ A separate and more detailed analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota's Municipal Liquor Store Operations in 2000*.

Zimmerman, and Zumbrota. Two cities, Lauderdale and Osseo, lost population between the 1990 and 2000 census and are now included with the group of cities under 2,500 in population. Tables that present data for 1997 through 2000 were not adjusted to reflect the change in the number of cities classified as under 2,500 in population.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a user can select a group of cities they want to compare, the criteria on which to compare them, and the time frame in which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is www.osa.state.mn.us.

Overview

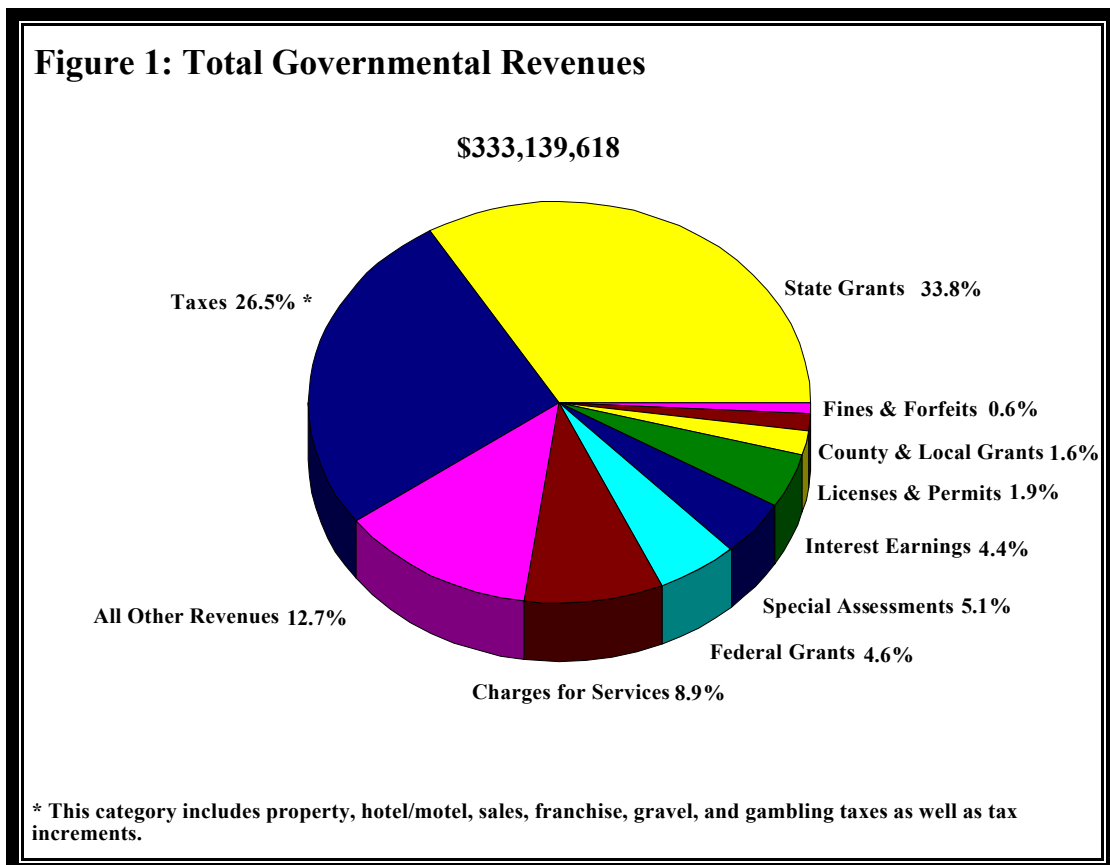
Change in Cities Under 2,500 in Population

The 2000 census decreased the number of cities classified as under 2,500 in population (small cities) from 668 to 646 (see the Scope for the names of the cities). From 1991 to 2000, cities were classified as over or under 2,500 in population based on the 1990 census. This was true even if their estimated population changed. Starting with 2001, cities are classified based on the 2000 census. The data tables in the report were not adjusted for the changing number of cities.

Total Governmental Revenues

In 2001, cities under 2,500 in population raised total governmental revenues of \$333.1 million to finance city services. This represents a decrease of 12.7 percent from the amount raised in 2000. The decrease reflects the reclassification of 24 cities from under 2,500 in population to over 2,500 in population. An analysis comparing only those cities that are now classified as under 2,500 in population showed an increase of 4.5 percent.

The main sources of revenues for small cities in 2001 were state grants and taxes which together accounted for over sixty percent of all revenues. Taxes as a percent of total revenues dropped from 28.3 percent in 2000 to 26.5 percent in 2001, while state grants as a percent of total revenues increased from 30.7 percent to 33.8 percent during the same period. Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this chart is detailed in Table 1.

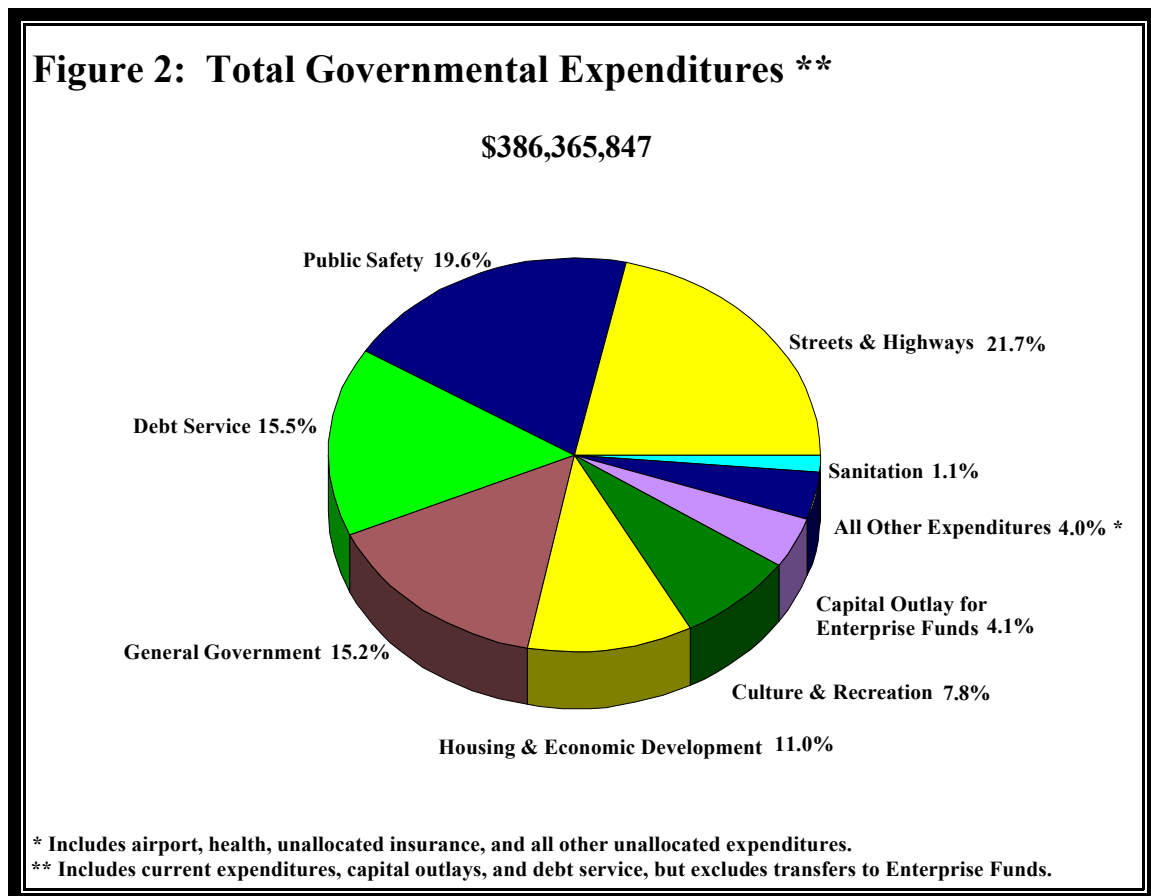


Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, and Debt Service funds. In 2001, cities under 2,500 in population expended \$386.4 million from Governmental Funds to provide city services. This represents a decrease of 14.1 percent from 2000 total governmental expenditures. Again, the decrease reflects the reduction in the number of small cities from 2000 to 2001. An analysis of only those cities classified as under 2,500 in population in 2001 showed an increase of 2.7 percent in total expenditures.

The four largest expenditure categories are streets and highways, public safety, debt service and general government. These four categories together accounted for 72.0 percent of all expenditures. Over the last five years, debt service expenditures as a percent of total expenditures have decreased, while general government, public safety, and streets and highways have increased. To examine these and other changes over the five-year period, refer to Table 1.

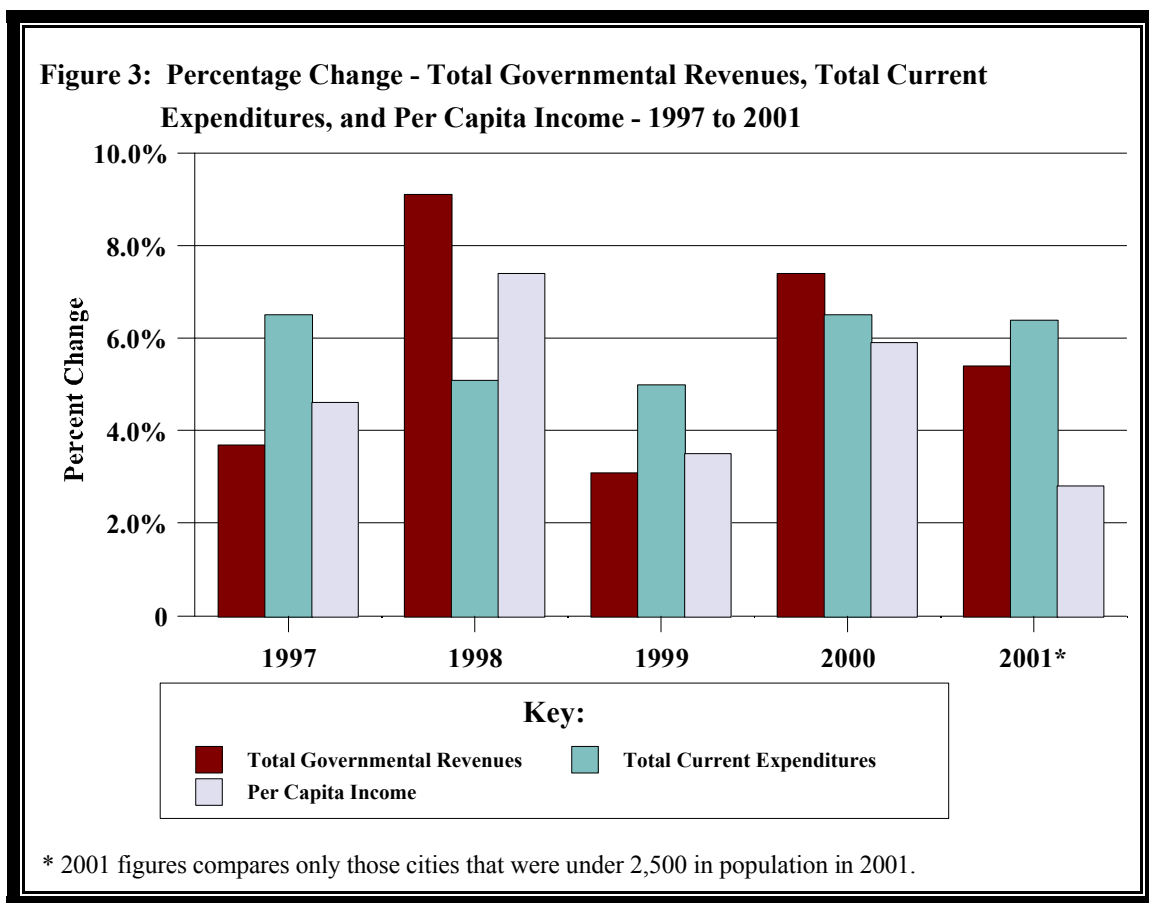
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this chart is detailed in Table 1.



Growth in Government

During the five-year period of 1997 to 2001, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 3.1 percent to 9.1 percent. To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. However, if non-tax sources of revenue keep pace or grow faster than expenditures, the increased spending may not result in a greater tax burden for citizens.

Figure 3 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income from 1997 to 2001. During this period, total current expenditures grew faster than per capita income for four of the five years. Total governmental revenues grew faster than per capita income for three of the five years.



¹ The chart excludes capital outlay as it is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because cities are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

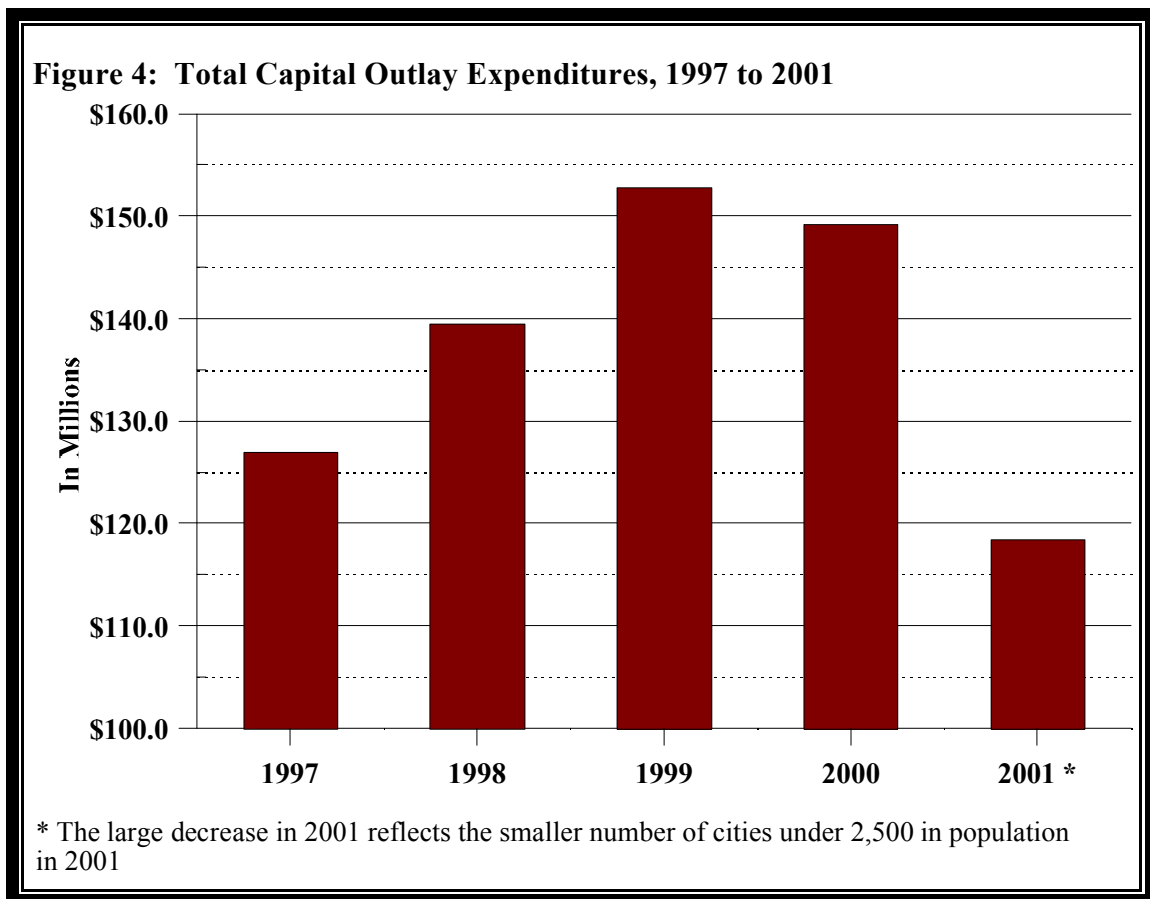
² Per capita income is calculated by dividing Minnesota total personal income by its total mid-year population. The figure is calculated by the Bureau of Economic Analysis, which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction or permanent improvements of buildings, equipment, machinery, and land. Cities expended \$118.5 million on capital investments in 2001. This represents a decrease of 20.5 percent from the level expended in 2000. An analysis of only those cities under 2,500 in 2001 shows a decrease of 5.1 percent.

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

Figure 4 illustrates the trend in capital spending for the years 1997 through 2001. Table 7 provides a detailed analysis of capital outlays for individual cities.



Municipal Enterprises

In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises earn a net income, most have the objective of breaking even. The most common enterprises created by cities are electric, gas, sewer, water, and heat utilities.

The net income of municipal enterprises decreased 25.1 percent, and net transfers (transfers out minus transfers in) from Enterprise Funds decreased 27.2 percent between 2000 and 2001. An analysis of only those cities under 2,500 in population in 2001 showed a decrease of 6.6 percent in net income and a decrease of 19.5 percent in net transfers. An example of this type of transfer is when a city transfers excess reserves from its water utility enterprise fund to the city's General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, showed a decrease of 7.1 percent in net income but an increase of 0.6 percent in net transfers between 2000 and 2001. An analysis comparing only those cities under 2,500 in population in 2001 showed an increase of 4.8 percent in net income and a *decrease* of 1.5 percent in net transfers. The primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens.

Figure 5 examines the five-year trend in net transfers from enterprise and municipal liquor store funds as a percent of net income. Tables 8 through 18 provide additional details on municipal enterprises.



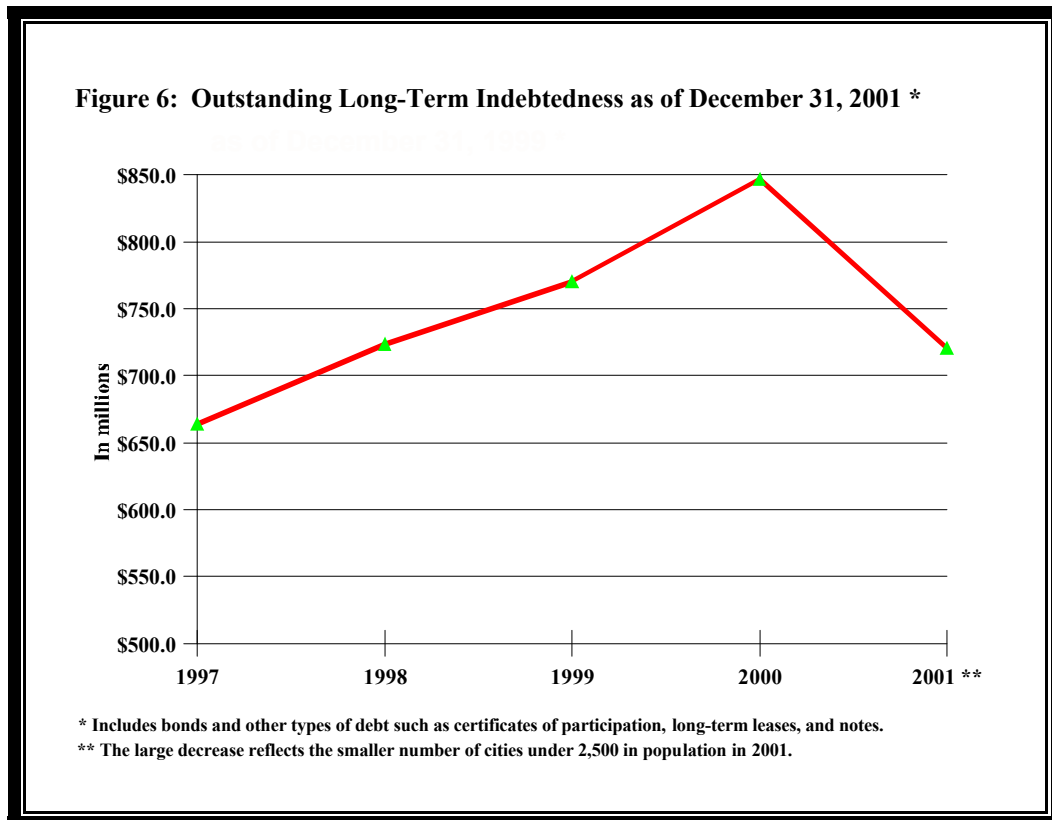
Outstanding Long-Term Indebtedness

Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. Cities are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city’s current expenditures because cities must make principal and interest payments to service the debt.

Table 1a looks at outstanding bonded indebtedness for 2000 and 2001. Figure 6 shows the five-year trend of outstanding long-term debt for cities under 2,500 in population.

Table 1a: Two-Year Summary of Outstanding Bonded Indebtedness

	<u>2001 Amount</u>	<u>2000 Amount</u>
General Obligation	\$ 36,003,279	\$ 54,360,524
G.O. Tax Increment	47,758,525	88,248,354
Revenue Tax Increment	0	395,000
Special Assessment	186,338,344	217,685,037
G.O. Revenue	201,398,848	227,114,860
Revenue	71,621,071	68,013,482
All Other	5,030,000	11,655,000
Total Bonded Indebtedness	<u>\$548,150,067</u>	<u>\$667,472,257</u>



GOVERNMENTAL TABLES

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Table 1
Governmental Funds Revenues and Expenditures
Five Year Change
For the Years Ended December 31, 1997 Through 2001

GOVERNMENTAL FUNDS	1997		1998		1999		2000		2001		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
REVENUES											
Taxes	86,025,517	27.2%	91,116,506	26.4%	95,717,911	26.9%	107,868,746	28.3%	88,283,736	26.5%	2.6%
Special Assessments	16,437,611	5.2%	17,998,339	5.2%	19,115,114	5.4%	20,646,819	5.4%	16,829,443	5.1%	2.4%
Licenses and Permits	5,487,277	1.7%	6,219,715	1.8%	6,655,139	1.9%	8,520,882	2.2%	6,373,720	1.9%	16.2%
Intergovernmental Revenues											
Federal Grants	20,832,726	6.6%	19,693,900	5.7%	21,489,311	6.0%	21,037,057	5.5%	15,337,269	4.6%	-26.4%
State Grants	101,337,880	32.1%	110,152,652	32.0%	114,733,979	32.3%	117,207,910	30.7%	112,497,919	33.8%	11.0%
County Grants	2,820,265	0.9%	4,297,404	1.2%	2,674,312	0.8%	3,194,232	0.8%	2,841,773	0.9%	0.8%
Local Units Grants	3,147,940	1.0%	3,507,649	1.0%	5,754,194	1.6%	2,986,979	0.8%	2,386,819	0.7%	-24.2%
Total Intergovernmental Revenues	128,138,811	40.6%	137,651,605	39.9%	144,651,796	40.7%	144,426,178	37.8%	133,063,780	39.9%	3.8%
Charges for Services	26,258,464	8.3%	28,742,355	8.3%	30,478,409	8.6%	34,604,981	9.1%	29,669,939	8.9%	13.0%
Fines and Forfeits	1,836,537	0.6%	2,019,558	0.6%	2,254,849	0.6%	2,313,461	0.6%	2,007,397	0.6%	9.3%
Interest Earnings	15,450,757	4.9%	15,758,360	4.6%	15,216,689	4.3%	19,406,625	5.1%	14,514,451	4.4%	-6.1%
All Other Revenues	36,315,195	11.5%	45,173,867	13.1%	41,167,482	11.6%	43,793,793	11.5%	42,397,152	12.7%	16.7%
Total Revenues	315,950,169	100.0%	344,680,305	100.0%	355,257,389	100.0%	381,581,485	100.0%	333,139,618	100.0%	5.4%
OTHER FINANCING SOURCES:											
Borrowing	75,994,973		97,757,058		96,428,773		85,254,363		73,154,132		
Transfers from Enterprise Funds	14,888,985		17,263,656		18,796,902		23,020,756		18,774,202		
Total Revenues and Other Sources	406,834,127		459,701,019		470,483,064		489,856,604		425,067,952		
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
General Government	56,982,700	14.7%	58,219,432	13.7%	59,668,061	13.3%	64,736,337	14.4%	58,545,896	15.2%	2.7%
Public Safety	69,239,226	17.8%	72,356,326	17.0%	78,373,141	17.5%	82,997,185	18.4%	75,573,037	19.6%	9.1%
Streets and Highways	71,900,888	18.5%	83,274,058	19.6%	95,055,460	21.3%	96,286,822	21.4%	84,007,234	21.7%	16.8%
Sanitation	4,876,740	1.3%	4,803,714	1.1%	4,935,805	1.1%	4,401,928	1.0%	4,427,746	1.1%	-9.2%
Health	230,298	0.1%	1,099,102	0.3%	373,551	0.1%	222,449	0.0%	215,142	0.1%	-6.6%
Libraries	7,494,785	1.9%	5,374,879	1.3%	5,322,360	1.2%	5,505,328	1.2%	6,034,947	1.6%	-19.5%
Parks and Recreation	21,391,357	5.5%	23,917,106	5.6%	29,148,317	6.5%	28,229,738	6.3%	24,252,853	6.3%	13.4%
Housing and Economic Development	39,761,081	10.2%	38,039,247	9.0%	45,492,279	10.2%	43,078,711	9.6%	42,311,773	11.0%	6.4%
Airports	3,653,498	0.9%	3,368,911	0.8%	2,307,158	0.5%	1,468,940	0.3%	3,806,006	1.0%	4.2%
All Other Expenditures	16,690,106	4.3%	16,455,269	3.9%	13,659,952	3.1%	15,873,288	3.5%	11,326,789	2.9%	-32.1%
Capital Outlay for Enterprise Funds	25,920,063	6.7%	33,689,902	7.9%	29,645,611	6.6%	31,218,325	6.9%	15,905,569	4.1%	-38.6%
Debt Service	70,725,425	18.2%	84,411,428	19.9%	82,983,509	18.6%	76,005,433	16.9%	59,958,855	15.5%	-15.2%
Total Expenditures	388,866,167	100.0%	425,009,374	100.0%	446,965,204	100.0%	450,024,484	100.0%	386,365,847	100.0%	-0.6%
OTHER FINANCING USES:											
Transfers to Enterprise Funds	5,096,848		4,384,429		6,969,450		5,703,913		5,995,869		
Total Expenditures and Other Uses	393,963,015		429,393,803		453,934,654		455,728,397		392,361,716		

**Table 2
Summary of Governmental Funds Revenues by Population Type
For the Year Ended December 31, 2001**

	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2001		2000		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Population - 2001 Estimate	77,361		59,341		72,825		102,452		81,948		393,927		456,813		-13.8%
Taxable Tax Capacity	40,786,864		36,507,875		32,671,490		47,367,769		31,221,182		188,555,180		228,737,333		-17.6%
2000 Net Tax Levy (Collect. 2001)	15,321,937		12,688,698		15,409,983		19,436,623		12,422,427		75,279,668		90,626,987		-16.9%
Special Assessment Levy (Collect. 2001)	2,824,871		2,409,570		2,615,927		2,301,822		1,912,710		12,064,900		14,032,512		-14.0%
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	15,855,869	21.9%	13,240,523	22.1%	15,464,599	25.7%	19,877,951	25.0%	12,203,265	20.0%	76,642,207	23.0%	93,731,892	24.6%	-18.2%
Tax Increment Taxes	3,872,169	5.3%	1,887,854	3.1%	2,521,871	4.2%	1,737,375	2.2%	508,063	0.8%	10,527,332	3.2%	13,185,019	3.5%	-20.2%
Franchise Taxes	326,719	0.5%	128,454	0.2%	144,950	0.2%	130,599	0.2%	28,962	0.0%	759,684	0.2%	647,965	0.2%	17.2%
Local Sales & Hotel/Motel Taxes	3,893	0.0%	61,189	0.1%	160,213	0.3%	14,318	0.0%	24,197	0.0%	263,810	0.1%	228,782	0.1%	15.3%
Gravel & Gambling Taxes	---	---	17,478	0.0%	1,759	0.0%	31,369	0.0%	40,097	0.1%	90,703	0.0%	75,088	0.0%	20.8%
Special Assessments	5,268,226	7.3%	3,218,224	5.4%	3,557,460	5.9%	2,998,977	3.8%	1,786,556	2.9%	16,829,443	5.1%	20,646,819	5.4%	-18.5%
Licenses and Permits	1,561,273	2.2%	1,183,686	2.0%	1,226,220	2.0%	1,371,690	1.7%	1,030,851	1.7%	6,373,720	1.9%	8,520,882	2.2%	-25.2%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	1,188,684	1.6%	1,191,441	2.0%	708,970	1.2%	1,222,060	1.5%	3,011,245	4.9%	7,322,400	2.2%	10,504,401	2.8%	-30.3%
- Other	1,838,389	2.5%	1,407,667	2.3%	306,882	0.5%	1,037,842	1.3%	3,424,089	5.6%	8,014,869	2.4%	10,532,656	2.8%	-23.9%
State - Local Government Aid	12,238,350	16.9%	9,297,246	15.5%	12,455,203	20.7%	17,348,741	21.8%	11,724,326	19.2%	63,063,866	18.9%	65,168,035	17.1%	-3.2%
- HACA	4,171,692	5.8%	3,602,919	6.0%	4,505,204	7.5%	6,207,415	7.8%	4,042,958	6.6%	22,530,188	6.8%	25,376,287	6.7%	-11.2%
- Taconite Aids	2,038,271	2.8%	1,298,775	2.2%	313,307	0.5%	898,934	1.1%	141,169	0.2%	4,690,456	1.4%	4,445,034	1.2%	5.5%
- Highways	185,856	0.3%	1,050,598	1.7%	158,050	0.3%	321,380	0.4%	1,726,516	0.0%	1,726,516	0.5%	3,004,999	0.8%	-42.5%
- Other	4,649,353	6.4%	6,263,350	10.4%	2,898,575	4.8%	2,959,807	3.7%	3,715,808	6.1%	20,486,893	6.1%	19,213,555	5.0%	6.6%
County - Highways	83,824	0.1%	21,028	0.0%	43,121	0.1%	1,184,993	1.5%	72,470	0.1%	1,405,436	0.4%	1,714,723	0.4%	-18.0%
- Other	402,097	0.6%	108,393	0.2%	279,105	0.5%	459,178	0.6%	1,436,337	0.4%	1,436,337	0.4%	1,479,509	0.4%	-2.9%
Local - IRRRB	243,447	0.3%	431,807	0.7%	177,400	0.3%	607,351	0.8%	263,130	0.4%	1,723,135	0.5%	1,976,244	0.5%	-12.8%
- Other	90,621	0.1%	188,696	0.3%	29,001	0.0%	239,078	0.3%	116,288	0.2%	663,684	0.2%	1,010,735	0.3%	-34.3%
Total Intergovernmental Revenues	27,130,584	37.4%	24,861,920	41.4%	21,874,818	36.4%	32,486,779	40.9%	26,709,679	43.8%	133,063,780	39.9%	144,426,178	37.8%	-7.9%
Charges for Services															
General Government	582,675	0.8%	195,533	0.3%	261,067	0.4%	269,718	0.3%	110,244	0.2%	1,419,237	0.4%	2,062,164	0.5%	-31.2%
Public Safety	1,928,987	2.7%	2,136,686	3.6%	3,016,940	5.0%	4,060,769	5.1%	3,569,012	5.8%	14,712,394	4.4%	15,497,509	4.1%	-5.1%
Streets and Highways	143,843	0.2%	223,977	0.4%	46,860	0.1%	124,114	0.2%	74,384	0.1%	613,178	0.2%	451,545	0.1%	35.8%
Sanitation	296,218	0.4%	799,065	1.3%	633,607	1.1%	914,360	1.2%	847,507	1.4%	3,490,757	1.0%	3,616,979	0.9%	-3.5%
Libraries	44,500	0.1%	8,243	0.0%	65,001	0.1%	120,250	0.2%	27,753	0.0%	265,747	0.1%	175,773	0.0%	51.2%
Parks and Recreation	1,652,756	2.3%	823,372	1.4%	1,255,421	2.1%	1,045,003	1.3%	968,655	1.6%	5,745,207	1.7%	6,537,271	1.7%	-12.1%
Airports	173,603	0.2%	134,276	0.2%	57,898	0.1%	5,846	0.0%	24,069	0.0%	395,692	0.1%	389,117	0.1%	1.7%
Transit	874	0.0%	26,468	0.0%	---	---	5,346	0.0%	1,750	0.0%	34,438	0.0%	28,009	0.0%	23.0%
Cemetery	104,470	0.1%	39,335	0.1%	36,573	0.1%	74,081	0.1%	54,703	0.1%	309,162	0.1%	345,305	0.1%	-10.5%
All Other	481,068	0.7%	726,350	1.2%	286,492	0.5%	739,643	0.9%	450,574	0.7%	2,684,127	0.8%	5,501,309	1.4%	-51.2%
Total Charges for Services	5,408,994	7.5%	5,113,305	8.5%	5,659,859	9.4%	7,359,130	9.3%	6,128,651	10.0%	29,669,939	8.9%	34,604,981	9.1%	-14.3%
Fines and Forfeits	544,773	0.8%	401,440	0.7%	367,425	0.6%	557,086	0.7%	136,673	0.2%	2,007,397	0.6%	2,313,461	0.6%	-13.2%
Interest Earnings	3,806,780	5.3%	2,335,977	3.9%	2,577,178	4.3%	3,272,829	4.1%	2,521,687	4.1%	14,514,451	4.4%	19,406,625	5.1%	-25.2%
All Other Revenues	8,718,586	12.0%	7,591,092	12.6%	6,538,814	10.9%	9,643,891	12.1%	9,904,769	16.2%	42,397,152	12.7%	43,793,793	11.5%	-3.2%
Total Revenues	72,497,866	100.0%	60,041,142	100.0%	60,095,166	100.0%	79,481,994	100.0%	61,023,450	100.0%	333,139,618	100.0%	381,581,485	100.0%	-12.7%
Other Financing Sources															
Borrowing - Bonds Issued	21,465,173		10,350,416		14,436,438		10,947,026		6,204,202		63,403,255		74,129,896		
- Other Long-term Debt Issued	2,064,024		713,766		1,454,899		3,511,599		1,327,800		9,072,088		9,776,352		
- Short-term Debt Issued	50,000		40,908		---		544,881		43,000		678,789		1,348,115		
Other Financing Sources	307,811		535,097		89,643		313,798		77,346		1,323,695		1,029,639		
Transfers from - Enterprise Funds	6,415,439		3,031,238		2,689,927		3,483,678		3,153,920		18,774,202		23,020,756		
- Governmental Funds	11,690,742		6,147,769		5,921,529		5,312,318		4,008,662		33,081,020		36,529,842		
Total Revenues and Other Financing Sources	114,491,055		80,860,336		84,687,602		103,595,294		75,838,380		459,472,667		527,416,085		

Table 3
Summary of Governmental Funds Expenditures by Population Type
For the Year Ended December 31, 2001

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2001		2000		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government - Current Expenditures	9,590,357	10.8%	7,617,885	11.5%	9,583,382	13.3%	14,073,708	15.1%	11,926,248	18.2%	52,791,580	13.7%	57,204,136	12.7%	-7.7%
- Capital Outlay	1,836,082	2.1%	759,731	1.1%	808,268	1.1%	1,101,301	1.2%	1,248,934	1.9%	5,754,316	1.5%	7,532,201	1.7%	-23.6%
Public Safety															
Police - Current Expenditures	8,470,799	9.5%	6,582,013	9.9%	6,265,793	8.7%	8,697,306	9.3%	2,124,740	3.2%	32,140,651	8.3%	35,498,676	7.9%	-9.5%
- Capital Outlay	378,365	0.4%	331,890	0.5%	289,404	0.4%	436,850	0.5%	103,830	0.2%	1,540,339	0.4%	2,071,998	0.5%	-25.7%
Ambulance - Current Expenditures	716,074	0.8%	544,207	0.8%	824,451	1.1%	1,149,583	1.2%	627,410	1.0%	3,861,725	1.0%	3,935,328	0.9%	-1.9%
- Capital Outlay	5,515	0.0%	241,486	0.4%	477,613	0.7%	402,234	0.4%	304,527	0.5%	1,431,375	0.4%	1,027,401	0.2%	39.3%
Fire - Current Expenditures	3,139,596	3.5%	2,324,448	3.5%	2,943,370	4.1%	5,092,046	5.5%	5,524,416	8.4%	19,023,876	4.9%	20,226,089	4.5%	-5.9%
- Capital Outlay	2,496,975	2.8%	1,060,257	1.6%	2,263,048	3.1%	3,306,346	3.5%	2,265,453	3.5%	11,392,079	2.9%	13,644,060	3.0%	-16.5%
Other Protection - Current Expenditures	875,560	1.0%	656,270	1.0%	337,247	0.5%	656,157	0.7%	263,609	0.4%	2,788,843	0.7%	3,952,636	0.9%	-29.4%
- Capital Outlay	4,790	0.0%	2,268,698	3.4%	210,502	0.3%	126,050	0.1%	784,109	1.2%	3,394,149	0.9%	2,640,997	0.6%	28.5%
Streets and Highways - Maintenance	6,850,277	7.7%	6,628,254	10.0%	6,952,064	9.6%	10,471,860	11.2%	6,889,622	10.5%	37,792,077	9.8%	37,806,966	8.4%	-0.0%
- Street Lighting	678,716	0.8%	533,089	0.8%	906,568	1.3%	1,422,953	1.5%	1,475,269	2.3%	5,016,595	1.3%	6,483,922	1.4%	-22.6%
- Construction	8,951,226	10.0%	5,613,506	8.4%	6,768,686	9.4%	9,369,177	10.0%	3,112,740	4.8%	33,815,335	8.8%	44,307,785	9.8%	-23.7%
- Other Capital Outlay	3,311,870	3.7%	851,899	1.3%	919,002	1.3%	1,217,777	1.3%	1,082,679	1.7%	7,383,227	1.9%	7,688,149	1.7%	-4.0%
Sanitation - Current Expenditures	386,639	0.4%	845,645	1.3%	684,450	0.9%	1,242,117	1.3%	1,207,535	1.8%	4,366,386	1.1%	4,332,689	1.0%	0.8%
- Capital Outlay	---	---	7,606	0.0%	27,363	0.0%	19,107	0.0%	7,284	0.0%	61,360	0.0%	69,239	0.0%	-11.4%
Health - Current Expenditures	24,680	0.0%	155	0.0%	38,532	0.1%	90,253	0.1%	261	0.0%	153,881	0.0%	163,249	0.0%	-5.7%
- Capital Outlay	---	---	---	---	46,673	0.1%	---	---	14,588	0.0%	61,261	0.0%	59,200	0.0%	3.5%
Culture and Recreation															
Libraries - Current Expenditures	1,379,266	1.5%	868,667	1.3%	959,966	1.3%	969,799	1.0%	186,493	0.3%	4,364,191	1.1%	4,728,882	1.1%	-7.7%
- Capital Outlay	301,648	0.3%	650,558	1.0%	208,052	0.3%	484,507	0.5%	25,991	0.0%	1,670,756	0.4%	776,446	0.2%	115.2%
Parks and Recreation - Current Expenditures	4,739,263	5.3%	3,027,357	4.6%	3,399,815	4.7%	3,265,097	3.5%	2,609,108	4.0%	17,040,640	4.4%	18,617,939	4.1%	-8.5%
- Capital Outlay	2,624,089	2.9%	1,216,681	1.8%	1,167,406	1.6%	1,189,026	1.3%	1,015,011	1.6%	7,212,213	1.9%	9,611,799	2.1%	-25.0%
Housing - Current Expenditures	157,772	0.2%	595,338	0.9%	444,068	0.6%	1,429,068	1.5%	1,336,514	2.0%	3,962,760	1.0%	3,711,231	0.8%	6.8%
- Capital Outlay	262,656	0.3%	357,539	0.5%	1,201,378	1.7%	3,258,982	3.5%	1,157,524	1.8%	6,238,079	1.6%	9,775,675	2.2%	-36.2%
Economic Development - Current Expenditures	2,517,759	2.8%	3,046,858	4.6%	3,206,319	4.4%	2,957,743	3.2%	2,486,115	3.8%	14,214,794	3.7%	15,498,163	3.4%	-8.3%
- Capital Outlay	7,979,403	9.0%	3,941,482	5.9%	2,208,346	3.1%	2,468,787	2.6%	1,298,122	2.0%	17,896,140	4.6%	14,093,642	3.1%	27.0%
Airport - Current Expenditures	408,572	0.5%	146,361	0.2%	89,936	0.1%	70,422	0.1%	123,314	0.2%	838,605	0.2%	898,495	0.2%	-6.7%
- Capital Outlay	1,829,826	2.1%	1,031,149	1.6%	40,434	0.1%	---	---	65,992	0.1%	2,967,401	0.8%	570,445	0.1%	420.2%
Unallocated Pension Costs	107,850	0.1%	24,513	0.0%	132,468	0.2%	353,071	0.4%	115,947	0.2%	733,849	0.2%	583,176	0.1%	25.8%
Unallocated Insurance Costs	376,294	0.4%	407,166	0.6%	666,045	0.9%	1,018,597	1.1%	875,853	1.3%	3,343,955	0.9%	3,567,123	0.8%	-6.3%
All Other - Current Expenditures	590,939	0.7%	1,064,219	1.6%	842,833	1.2%	1,463,776	1.6%	1,602,386	2.5%	5,564,153	1.4%	7,715,135	1.7%	-27.9%
- Capital Outlay	167,212	0.2%	630,110	0.9%	427,123	0.6%	159,994	0.2%	300,393	0.5%	1,684,832	0.4%	2,218,229	0.5%	-24.0%
Capital Outlay for Enterprise Funds	1,046,223	1.2%	1,459,863	2.2%	4,247,112	5.9%	3,348,319	3.6%	5,804,052	8.9%	15,905,569	4.1%	33,007,950	7.3%	-51.8%
Debt Service - Principal Payment on Bonds	9,960,610	11.2%	6,588,441	9.9%	7,452,052	10.3%	5,589,909	6.0%	3,397,245	5.2%	32,988,257	8.5%	43,344,639	9.6%	-23.9%
- Other Long-term & Short-term	918,632	1.0%	822,428	1.2%	862,314	1.2%	2,047,894	2.2%	2,044,128	3.1%	6,695,396	1.7%	7,302,732	1.6%	-8.3%
- Interest and Fiscal Charges	6,001,448	6.7%	3,710,801	5.6%	4,161,253	5.8%	4,416,163	4.7%	1,985,537	3.0%	20,275,202	5.2%	25,358,062	5.6%	-20.0%
Total Current Expenditures	41,010,413	46.0%	34,912,445	52.5%	38,277,307	53.1%	54,423,556	58.3%	39,374,840	60.2%	207,998,561	53.8%	224,923,835	50.0%	-7.5%
Total Capital Outlay	31,195,880	35.0%	20,422,455	30.7%	21,310,410	29.6%	26,888,457	28.8%	18,591,229	28.4%	118,408,431	30.6%	149,095,216	33.1%	-20.6%
Total Debt Service	16,880,690	18.9%	11,121,670	16.7%	12,475,619	17.3%	12,053,966	12.9%	7,426,910	11.4%	59,958,855	15.5%	76,005,433	16.9%	-21.1%
Total Expenditures	89,086,983	100.0%	66,456,570	100.0%	72,063,336	100.0%	93,365,979	100.0%	65,392,979	100.0%	386,365,847	100.0%	450,024,484	100.0%	-14.1%
Other Financing Uses															
Debt Redemption - Refunded Bonds	1,680,450		620,000		3,284,000		---		560,000		6,144,450		892,942		
Other Financing Uses	282,823		---		80,037		8,780		78,708		450,348		2,197,551		
Transfers to - Enterprise Funds	1,107,146		712,815		935,796		1,405,246		1,834,866		5,995,869		5,703,913		
- Governmental Funds	11,690,742		6,147,769		5,921,529		5,312,318		4,008,662		33,081,020		36,504,548		
Total Expenditures and Other Uses	103,848,144		73,937,154		82,284,698		100,092,323		71,875,215		432,037,534		495,323,438		

Table 4
Public Service Enterprises of the Cities
Summary of Operations by Population Type
For the Year Ended December 31, 2001

Type of Enterprise Fund	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water Utilities												
Operating Revenues	8,052,693	100.0%	6,154,147	100.0%	8,242,349	100.0%	10,008,265	100.0%	7,034,295	100.0%	39,491,749	100.0%
Operating Expenses	6,019,497	74.8%	5,428,354	88.2%	6,351,925	77.1%	8,913,383	89.1%	7,229,175	102.8%	33,942,334	85.9%
Operating Income (Loss)	2,033,196	25.2%	725,793	11.8%	1,890,424	22.9%	1,094,882	10.9%	(194,880)	-2.8%	5,549,415	14.1%
Sewer Utilities												
Operating Revenues	8,861,448	100.0%	5,476,888	100.0%	8,421,850	100.0%	8,187,917	100.0%	4,924,522	100.0%	35,872,625	100.0%
Operating Expenses	7,557,344	85.3%	5,138,764	93.8%	7,687,040	91.3%	8,222,105	100.4%	5,517,214	112.0%	34,122,467	95.1%
Operating Income (Loss)	1,304,104	14.7%	338,124	6.2%	734,810	8.7%	(34,188)	-0.4%	(592,692)	-12.0%	1,750,158	4.9%
Solid Waste												
Operating Revenues	884,314	100.0%	1,406,667	100.0%	1,078,085	100.0%	1,465,258	100.0%	926,170	100.0%	5,760,494	100.0%
Operating Expenses	939,922	106.3%	1,342,155	95.4%	1,064,885	98.8%	1,435,861	98.0%	872,498	94.2%	5,655,321	98.2%
Operating Income (Loss)	(55,608)	-6.3%	64,512	4.6%	13,200	1.2%	29,397	2.0%	53,672	5.8%	105,173	1.8%
Electric Utilities												
Operating Revenues	15,927,766	100.0%	13,723,712	100.0%	12,945,653	100.0%	5,892,477	100.0%	2,617,718	100.0%	51,107,326	100.0%
Operating Expenses	14,879,776	93.4%	11,774,120	85.8%	11,609,770	89.7%	5,465,317	92.8%	2,182,521	83.4%	45,911,504	89.8%
Operating Income (Loss)	1,047,990	6.6%	1,949,592	14.2%	1,335,883	10.3%	427,160	7.2%	435,197	16.6%	5,195,822	10.2%
Health Service												
Operating Revenues	13,263,074	100.0%	11,900,650	100.0%	19,608,742	100.0%	26,343,389	0.0%	2,388,694	0.0%	73,504,549	100.0%
Operating Expenses	12,727,129	96.0%	13,392,997	112.5%	18,164,371	92.6%	24,602,213	0.0%	2,318,687	0.0%	71,205,397	96.9%
Operating Income (Loss)	535,945	4.0%	(1,492,347)	-12.5%	1,444,371	7.4%	1,741,176	0.0%	70,007	0.0%	2,299,152	3.1%
Gas Utilities												
Operating Revenues	751,988	100.0%	2,243,245	100.0%	2,785,674	100.0%	3,882,177	100.0%	233,043	100.0%	9,896,127	100.0%
Operating Expenses	535,056	71.2%	2,023,985	90.2%	2,637,951	94.7%	3,553,856	91.5%	204,200	87.6%	8,955,048	90.5%
Operating Income (Loss)	216,932	28.8%	219,260	9.8%	147,723	5.3%	328,321	8.5%	28,843	12.4%	941,079	9.5%
Ambulance												
Operating Revenues	579,035	100.0%	120,070	100.0%	191,317	100.0%	487,275	100.0%	133,500	100.0%	1,511,197	100.0%
Operating Expenses	535,330	92.5%	109,635	91.3%	223,225	116.7%	359,965	73.9%	134,007	100.4%	1,362,162	90.1%
Operating Income (Loss)	43,705	7.5%	10,435	8.7%	(31,908)	-16.7%	127,310	26.1%	(507)	-0.4%	149,035	9.9%
Housing & Economic Development												
Operating Revenues	1,194,162	100.0%	877,201	100.0%	1,059,839	100.0%	1,269,955	100.0%	347,697	100.0%	4,748,854	100.0%
Operating Expenses	908,306	76.1%	650,229	74.1%	841,478	79.4%	1,007,687	79.3%	188,594	54.2%	3,596,294	75.7%
Operating Income (Loss)	285,856	23.9%	226,972	25.9%	218,361	20.6%	262,268	20.7%	159,103	45.8%	1,152,560	24.3%
Culture And Recreation												
Operating Revenues	1,139,303	100.0%	851,174	100.0%	1,204,458	100.0%	302,450	100.0%	150,249	100.0%	3,647,634	100.0%
Operating Expenses	1,298,771	114.0%	848,869	99.7%	1,178,825	97.9%	277,402	91.7%	237,275	157.9%	3,841,142	105.3%
Operating Income (Loss)	(159,468)	-14.0%	2,305	0.3%	25,633	2.1%	25,048	8.3%	(87,026)	-57.9%	(193,508)	-5.3%
Other City Enterprises												
Operating Revenues	3,261,901	100.0%	1,930,877	100.0%	324,987	100.0%	180,202	100.0%	485,813	100.0%	6,183,780	100.0%
Operating Expenses	2,753,256	84.4%	1,587,841	82.2%	290,678	89.4%	221,377	122.8%	661,410	136.1%	5,514,562	89.2%
Operating Income (Loss)	508,645	15.6%	343,036	17.8%	34,309	10.6%	(41,175)	-22.8%	(175,597)	-36.1%	669,218	10.8%

Table 4
Public Service Enterprises of the Cities
Summary of Operations by Population Type
For the Year Ended December 31, 2001

Type of Enterprise Fund	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Liquor Stores												
Sales	10,925,653	100.0%	8,036,324	100.0%	12,462,333	100.0%	14,181,554	100.0%	21,820,032	100.0%	67,425,896	100.0%
Cost Of Sales	7,763,817	71.1%	5,494,902	68.4%	8,181,933	65.7%	8,807,355	62.1%	12,759,046	58.5%	43,007,053	63.8%
Gross Profit (Loss)	3,161,836	28.9%	2,541,422	31.6%	4,280,400	34.3%	5,374,199	37.9%	9,060,986	41.5%	24,418,843	36.2%
Operating Expenses	2,440,183	22.3%	2,065,578	25.7%	3,387,815	27.2%	4,658,672	32.9%	7,952,291	36.4%	20,504,539	30.4%
Operating Income (Loss)	721,653	6.6%	475,844	5.9%	892,585	7.2%	715,527	5.0%	1,108,695	5.1%	3,914,304	5.8%

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
ADA	450,333	301,984	324,085	---	8,825	122,236	1,250,256	---	1,372,492	209,801	3,306	61,186	735,856	2,715,551	---	---	275,500	52,487	3,043,538
ADAMS	218,580	106,226	107,623	6,338	1,946	---	194,807	---	194,807	59,951	3,330	21,448	61,161	456,604	---	---	324,778	18,799	800,181
ADRIAN	314,502	189,598	243,131	11,391	5,825	---	338,992	---	338,992	78,861	1,787	79,550	28,907	788,444	356,402	---	168,076	196,828	1,509,750
AITKIN	820,189	175,735	372,034	38,195	82,309	37,663	1,003,336	---	1,040,999	74,232	10,882	99,422	127,197	1,845,270	800,000	---	255,034	582,547	3,482,851
AKELEY	119,386	49,267	49,111	---	300	---	86,008	---	86,008	32,438	219	7,624	24,870	200,570	22,500	---	13,200	---	236,270
ALBANY	798,531	332,293	598,839	402,998	48,624	---	376,664	---	376,664	116,745	12,473	27,446	80,164	1,663,953	385,000	87,726	35,540	122,792	2,295,011
ALBERTA	70,251	48,619	47,218	---	80	---	22,831	---	22,831	11,557	---	2,845	375	84,906	---	4,313	11,309	1,702	102,230
ALDEN	186,308	114,134	115,704	16,289	945	---	184,307	---	184,307	28,368	2,705	18,385	22,755	389,458	---	---	37,830	103,431	530,719
ALDRICH	19,743	2,504	4,323	---	3,558	---	2,553	---	2,553	40	---	129	4,791	15,394	---	---	---	---	15,394
ALPHA	23,932	18,106	18,616	---	10	---	44,035	---	44,035	13,138	---	2,402	27,689	105,890	---	---	---	15,370	121,260
ALTURA	190,541	22,499	21,362	596	7,176	---	67,084	37,500	104,584	78,898	---	55,200	27,874	295,690	---	---	---	4,471	300,161
ALVARADO	83,190	12,500	12,474	40,605	2,785	---	33,379	---	33,379	9,023	---	7,112	56,070	161,448	---	134,000	---	---	295,448
AMBOY	157,232	99,379	90,523	---	1,878	---	154,165	600	154,765	6,055	4,237	20,175	23,734	301,367	---	---	---	70,465	371,832
ARCO	13,314	9,745	10,511	---	2,335	---	26,786	---	26,786	810	---	3,427	19,013	62,882	---	---	---	---	62,882
ARGYLE	160,690	47,493	55,946	57,026	866	139,741	223,630	5,323	368,694	54,092	15	4,247	87,423	628,309	---	---	5,412	98,700	732,421
ARLINGTON	537,659	372,628	447,782	43,541	14,635	---	606,150	6,070	612,220	210,221	12,358	280,330	293,322	1,914,409	313,273	---	670,000	200,070	3,097,752
ASHBY	136,512	63,901	47,298	16,826	345	17,387	111,070	---	128,457	662	2,784	5,223	7,842	209,437	---	---	730	---	210,167
ASKOV	107,312	49,630	49,639	---	4,176	---	58,387	---	58,387	16,808	---	5,309	42,823	177,142	---	---	---	---	177,142
ATWATER	414,428	247,948	252,934	99,443	10,047	27,355	305,847	---	333,202	77,115	8,910	84,124	46,571	912,346	2,400,000	---	30,500	292,475	3,635,321
AUDUBON	194,764	106,912	109,507	7,382	2,265	5,000	75,086	---	80,086	45,821	1,519	11,264	166,317	424,161	---	---	18,652	9,875	452,688
AURORA	472,218	354,570	397,150	19,919	4,820	62,267	1,041,942	150,701	1,254,910	14,766	13,365	53,146	76,098	1,834,174	---	---	73,000	33,786	1,940,960
AVOCA	25,697	12,702	12,799	1,670	---	89,031	29,040	---	118,071	8,089	---	1,788	10,405	152,822	---	---	---	2,872	155,694
AVON	647,339	399,997	669,139	142,999	12,246	---	192,656	---	192,656	112,122	3,768	115,769	136,419	1,385,118	---	---	---	---	1,385,118
BABBITT	515,895	302,086	334,487	---	3,175	---	847,334	---	847,334	87,363	12,226	73,331	343,082	1,700,998	250,000	---	---	321,794	2,272,792
BACKUS	81,111	48,738	51,624	5,183	1,744	---	266,177	---	266,177	44,689	679	16,844	39,678	426,618	---	---	32,256	2,508	461,382
BADGER	100,136	44,781	45,451	16,405	3,102	53,380	102,546	---	155,926	61,188	---	7,367	28,508	317,947	---	---	70,000	---	387,947
BAGLEY	397,077	259,232	277,698	14,467	8,094	---	425,482	---	425,482	71,427	12,728	46,744	66,425	923,065	---	---	46,747	---	969,812
BALATON	131,576	115,448	116,984	16,428	1,250	1,094	205,422	---	206,516	140,684	2,777	34,467	55,052	574,158	57,667	---	12,000	69,099	712,924
BARNESVILLE	592,939	190,167	228,587	218,561	9,804	19,158	466,440	10,207	495,805	61,275	11,617	105,910	126,844	1,258,403	---	34,719	443,513	1,639,048	3,375,683
BARNUM	134,736	94,065	106,446	18,148	1,356	---	113,442	29,389	142,831	9,508	---	12,644	28,087	319,020	---	---	30,003	2,500	351,523
BARRETT	111,442	134,508	137,337	90,427	2,136	119,887	81,126	---	201,013	59,972	1,836	23,380	10,435	526,536	110,900	---	7,200	12,867	657,503
BARRY	17,342	6,248	6,076	---	---	---	3,304	---	3,304	---	---	2,573	333	12,286	---	---	---	---	12,286
BATTLE LAKE	465,272	169,354	175,287	46,742	8,895	---	176,466	---	176,466	---	6,353	44,128	44,961	502,832	---	1,200	10,000	14,951	528,983
BAUDETTE	521,340	83,248	73,771	---	3,085	---	322,924	304	323,228	81,705	5,314	26,337	50,569	564,009	---	---	211,931	---	775,940
BEARDSLEY	44,901	36,565	35,198	36,106	1,065	---	84,939	---	84,939	20,943	---	1,872	10,943	191,066	30,000	---	8,345	24,108	253,519
BEAVER BAY	90,668	70,568	69,465	16,516	5,515	5,928	66,121	---	72,049	---	---	4,584	6,382	174,511	---	---	---	---	174,511
BEAVER CREEK	61,025	55,277	56,619	---	819	---	72,170	4,582	76,752	11,220	---	5,039	11,278	161,727	---	---	---	---	161,727
BEJOU	14,342	2,087	3,194	---	3,520	18,753	18,656	---	37,409	2,102	---	2,847	6,913	55,985	---	---	---	---	55,985
BELGRADE	226,665	157,593	139,913	37,916	4,575	---	186,473	---	186,473	99,054	543	68,416	116,660	653,550	---	---	---	---	653,550
BELLECHESTER	52,215	9,281	9,282	---	3,981	---	20,801	---	20,801	14,891	697	71	8,478	58,201	8,000	---	---	---	66,201
BELLINGHAM	55,745	14,640	14,293	12,214	900	---	81,346	830	82,176	21,456	---	475	6,685	138,199	---	---	---	---	138,199
BELTRAMI	35,258	15,170	11,021	7,586	45	---	18,965	---	18,965	8,702	---	1,565	4,488	52,372	---	---	---	---	52,372
BELVIEW	65,549	45,001	44,577	6,193	386	10,000	148,952	800	159,752	39,927	---	23,964	31,363	306,162	135,000	---	21,141	---	462,303
BENA	15,656	7,072	7,035	---	1,500	---	20,847	---	20,847	---	---	150	6,680	36,212	---	---	---	---	36,212
BERTHA	104,786	22,081	20,493	675	315	---	168,244	---	168,244	11,707	1,980	36,424	38,970	278,808	---	---	---	---	278,808
BETHEL	304,810	130,048	198,987	18,489	9,301	---	41,565	13,538	55,103	5,724	4,939	6,935	38,160	337,638	---	---	---	---	337,638
BIG FALLS	45,934	50,595	58,008	---	363	---	75,351	16,692	92,043	35,080	---	5,954	80,154	271,602	---	---	28,208	24,500	324,310
BIGELOW	52,343	17,645	8,762	1,894	1,050	---	30,685	---	30,685	24,552	---	196	2,478	69,617	---	---	85,000	---	154,617
BIGFORK	141,790	70,160	62,888	7,132	---	---	143,532	---	143,532	88,261	1,279	4,680	8,474	316,246	---	---	16,000	74,363	406,609
BINGHAM LAKE	63,376	35,614	25,746	---	1,625	---	32,602	---	32,602	75	---	19,342	6,237	85,627	---	---	27,137	---	112,764
BIRCHWOOD	1,111,079	184,621	208,087	7,338	14,624	---	61,700	35,843	97,543	84,734	2,573	20,173	8,913	443,985	---	---	---	20,825	464,810
BIRD ISLAND	381,093	264,330	266,804	9,723	15,228	11,347	399,312	---	410,659	20,416	3,923	57,137	51,758	835,648	417,321	---	3,649	66,558	1,323,176
BISCAAY	25,025	8,415	8,134	---	62	---	10,091	---	10,091	---	---	18,913	500	37,700	---	---	---	47,058	84,758
BIWABIK	205,755	346,499	524,743	50,221	15,041	477,333	637,888	42,311	1,157,532	113,185	12,422	19,633	137,122	2,029,899	355,000	---	33,140	93,607	2,511,646
BLACKDUCK	234,088	97,088	114,242	31,042	1,073	---	191,877	---	191,877	41,631	7,012	51,519	192,614	631,010	73,000	---	66,420	96,560	866,990
BLOMKEST	58,841	25,017	24,923	1,642	786	---	32,658	---	32,658	23,535	104	7,044	14,912	50,604	---	---	---	---	105,604
BLOOMING PRAIRIE	712,159	456,309	478,441	83,504	7,952	---	592,654	9,747	602,401	28,453	9,357	36,603	116,023	1,362,734	40,908	---	17,994	65,500	1,487,136
BLUFFTON	55,045	19,434	17,885	---	2,250	---	13,351	769	14,120	4,901	---	3,788	12,121	55,065	---	---	---	---	55,065
BOCK	24,334	5,000	4,681	---	1,559	139,433	123,051	---	262,484	---	120	2,387	2,257	277,644	---	---	---	---	277,644
BORUP	15,409	3,906	3,874	---	1,012	---	13,500	---	13,500	463	---	300	5,000	24,149	---	---	---	---	24,149
BOVEY	139,981	143,482	109,185	765	2,083	---	502,365	121,300	623,665	45,100	13,833	19,137	60,184	873,952	314,053	---	9,680	5,198	1,202,883
BOWLUS	73,409	18,542	24,318	4,858	3,665	---	35,021	---	35,021	18,424	1								

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds		Governmental Funds
BROOK PARK	41,266	6,957	8,814	2,906	6,192	---	28,688	---	28,688	8,700	---	2,655	3,689	61,644	---	---	---	---	61,644
BROOKS	34,858	18,431	32,163	---	3,196	1,014	8,228	---	9,242	7,344	112	14,592	11,064	77,713	---	---	---	---	77,713
BROOKSTON	27,621	8,333	10,019	---	810	---	15,988	---	15,988	---	---	75	957	27,849	---	---	---	---	27,849
BROOTEN	179,996	106,381	194,055	3,400	7,216	---	171,886	---	171,886	38,021	492	23,870	66,863	505,803	---	---	---	---	505,803
BROWERVILLE	197,960	123,301	170,293	25,662	747	5,958	130,907	---	136,865	76,269	482	9,963	36,664	456,945	---	62,500	152,279	48,164	719,888
BROWNS VALLEY	95,146	150,001	143,924	4,468	801	38,128	340,275	7,355	385,758	27,662	11,827	16,460	49,566	640,466	---	---	77,786	290,363	1,008,615
BROWNSDALE	182,530	40,783	40,009	7,826	2,689	---	126,557	6,955	133,512	435	499	28,710	10,540	224,220	---	---	---	---	224,220
BROWNSVILLE	198,133	69,200	78,658	18,114	2,712	---	67,930	19,625	87,555	18,850	226	3,038	13,296	222,449	---	---	2,000	5,000	229,449
BROWNTON	206,440	173,909	141,179	83,424	6,487	---	246,012	15,979	261,991	105,792	6,020	98,280	34,812	737,985	---	---	4,000	---	741,985
BRUNO	27,162	6,713	6,752	4,569	1,121	---	37,599	853	38,452	6,092	---	2,234	7,894	67,114	---	---	14	3,184	70,312
BUCKMAN	71,486	19,132	18,411	20,603	3,225	---	16,350	2,202	18,552	11,046	165	2,406	11,075	85,483	---	---	1,319	---	86,802
BUFFALO LAKE	297,785	308,201	379,806	73,598	2,187	---	213,063	---	213,063	39,560	2,293	93,318	217,717	1,021,542	---	---	124,469	---	1,146,011
BUHL	213,484	163,188	161,160	32,278	7,055	13,137	734,875	274,916	1,022,928	37,737	946	65,835	313,975	1,641,914	17,572	---	120,449	147,643	1,927,578
BURTRUM	21,601	5,566	6,688	5,199	2,140	---	20,277	---	20,277	507	---	184	2,843	37,838	---	---	---	---	37,838
BUTTERFIELD	114,876	82,078	46,879	---	1,491	---	150,376	950	151,326	22,356	---	20,699	19,753	262,504	---	---	---	---	262,504
CALLAWAY	58,044	18,670	19,854	---	86	---	45,211	---	45,211	17,819	1,259	2,229	14,397	100,855	---	---	---	8,022	108,877
CALUMET	77,834	69,130	60,835	---	1,910	477,389	224,638	330	702,357	23,942	153	15,698	87,879	892,774	---	---	84,073	13,902	990,749
CAMPBELL	54,543	23,958	23,172	---	729	---	48,267	---	48,267	7,975	---	2,315	18,162	100,620	---	---	---	---	109,111
CANBY	460,099	322,658	386,254	31,624	2,991	283,321	713,701	---	997,022	39,618	8,230	56,501	218,279	1,740,519	147,642	---	---	117,568	2,005,729
CANTON	80,095	38,836	38,938	---	630	---	98,752	---	98,752	4,679	1,682	18,841	10,457	173,979	34,809	---	---	---	208,788
CARLOS	140,016	40,830	63,889	51,254	3,605	---	57,020	20,637	77,657	30,402	1,727	7,109	54,765	290,408	---	---	---	92,443	382,851
CARLTON	277,903	122,572	120,883	30,815	7,248	---	219,561	21,643	241,204	116,033	---	62,624	42,545	621,352	---	---	30,043	33,666	685,061
CARVER	1,045,666	428,509	505,106	60,240	289,520	---	189,414	31,567	220,981	59,698	2,195	28,287	133,521	1,299,548	---	---	---	78,385	1,377,933
CASS LAKE	199,269	182,915	205,892	---	8,920	1,000	451,051	27,500	479,551	101,924	1,590	8,397	61,296	867,570	---	---	21,233	23,507	912,310
CEDAR MILLS	24,073	2,154	2,028	---	2,982	---	1,366	---	1,366	---	---	6,755	190	13,321	---	---	---	---	13,321
CENTER CITY	444,248	60,498	92,472	44,452	5,095	---	88,924	---	88,924	29,252	1,029	18,000	38,702	317,926	176,000	---	18,669	5,437	518,032
CEYLON	45,014	88,990	53,985	388	1,815	---	143,984	862	144,846	28,621	23	1,736	22,087	253,501	---	---	---	---	253,501
CHANDLER	124,488	62,672	63,124	---	---	---	54,960	---	54,960	38,009	---	19,141	607,296	782,530	---	---	8,725	709	791,964
CHATFIELD	1,133,580	522,206	632,491	87,525	21,193	5,849	597,589	8,180	611,618	209,930	8,574	97,048	507,679	2,176,058	2,145,914	---	50,220	357,504	4,729,696
CHICKAMAW BEACH	99,294	13,780	14,125	7,367	265	---	3,633	---	3,633	---	---	1,943	809	28,142	---	---	---	---	28,142
CHOKIO	129,992	43,577	51,308	13,811	2,485	901,669	164,798	---	1,066,467	17,173	---	14,753	11,008	1,177,005	---	19,343	31,663	94,696	1,322,707
CLARA CITY	512,553	272,104	274,072	8,743	4,502	8,856	369,700	---	378,556	61,489	6,670	37,537	70,713	842,282	---	12,500	23,379	68,306	946,467
CLAREMONT	147,079	104,188	224,945	---	5,359	---	159,077	---	159,077	15,886	2,645	10,273	28,384	446,569	15,512	---	88,000	---	550,081
CLARISSA	131,864	99,364	114,280	---	179	2,584	225,217	---	227,801	14,029	1,624	9,246	17,155	384,314	108,000	---	19,791	8,335	520,440
CLARKFIELD	230,847	215,950	152,713	6,991	4,431	24,143	377,526	---	401,669	46,461	8,174	22,217	21,043	663,699	---	11,000	---	---	674,699
CLARKS GROVE	199,686	37,088	61,184	10,840	873	---	113,629	---	113,629	28,036	---	41,489	16,736	272,787	---	---	17,905	67,319	358,011
CLEAR LAKE	160,321	36,867	37,020	24,913	39,946	---	79,452	1,608	81,060	71,583	---	20,088	18,412	293,022	---	---	---	---	293,022
CLEARBROOK	117,714	107,528	107,048	18,291	286	---	248,152	---	248,152	105,729	8,540	7,913	71,181	567,140	---	10,000	---	---	577,140
CLEARWATER	630,833	335,976	339,585	105,438	35,745	3,788	89,547	44,971	138,306	70,547	---	29,110	46,998	765,729	---	---	---	34,300	800,029
CLEMENTS	38,610	27,204	26,368	---	765	---	48,363	600	48,963	13,065	---	6,653	4,501	100,315	---	---	---	---	100,315
CLEVELAND	230,385	80,676	30,912	---	4,420	---	148,033	34,245	182,278	21,654	6,616	2,189	46,138	294,207	---	---	1	---	294,208
CLIMAX	54,481	38,675	40,986	---	325	---	69,667	---	69,667	1,289	941	4,764	21,380	139,352	50,000	---	---	---	189,352
CLINTON	75,853	32,405	32,863	249	830	---	208,543	---	208,543	11,382	---	26,987	62,821	343,675	---	---	---	73,975	417,650
CLITHERALL	19,166	1,351	1,445	---	2,400	---	13,489	---	13,489	130	---	6,234	2,305	26,003	---	---	---	---	26,003
CLONTARF	41,467	5,245	4,778	4,386	---	---	12,477	---	12,477	---	---	6,718	1,439	29,798	10,000	---	10,500	---	50,298
COATES	165,566	34,778	38,175	---	4,574	---	3,263	---	3,263	11,018	299	993	353	58,675	5,121	---	---	---	63,796
COBDEN	25,070	1,167	1,164	---	3,224	---	2,347	---	2,347	---	---	---	4,750	11,485	197,750	---	---	---	209,235
COHASSET	9,861,478	1,937,198	2,111,830	27,412	10,501	---	127,044	150,000	277,044	79,238	2,208	299,923	79,110	2,887,266	---	---	---	1,080,000	3,967,266
COLERAINE	371,095	280,421	274,353	17,352	3,205	49,764	626,675	148,200	824,639	31,522	16,198	15,056	684,789	1,867,114	---	---	---	606,183	2,473,297
COLOGNE	663,857	161,510	205,602	37,763	47,637	---	101,643	3,018	104,661	87,269	723	48,560	66,465	598,680	---	44,800	---	58,581	709,061
COMFREY	117,835	92,680	95,112	28,685	2,546	642,971	335,623	12,550	991,144	69,281	337	5,610	134,841	1,327,556	349,587	---	---	621,352	2,298,495
COMSTOCK	36,877	4,500	4,508	---	---	---	13,002	1,872	14,874	---	---	153	30,454	49,989	---	---	---	---	49,989
CONGER	43,611	12,302	12,334	593	5	---	37,939	---	37,939	18,636	---	12,863	4,302	86,672	---	---	1,000	63,394	151,066
COOK	231,375	175,996	167,718	---	4,189	---	267,425	1,592	269,017	170,521	3,585	8,334	62,376	685,740	---	150,775	30,118	866,633	
CORRELL	9,817	5,359	5,298	2,307	950	---	6,839	---	6,839	---	---	437	425	16,256	---	---	---	---	16,256
COSMOS	162,085	59,148	70,318	19,379	2,639	---	168,509	525	169,034	34,020	10,924	17,634	4,964	328,912	---	---	---	10,490	339,402
COTTONWOOD	510,452	240,244	263,008	68,455	2,843	---	244,125	1,660	245,785	228,078	3,687	97,256	109,544	1,018,656	55,000	---	20,321	512,722	1,606,699
COURTLAND	243,293	84,663	83,060	141,838	6,691	---	64,021	---	64,021	1,500	---	19,733	17,092	333,935	172,184	---	---	35,925	542,044
CROMWELL	61,024	47,985	46,582	---	2,190	---	102,257	39,894	142,151	53,719	---	2,980	40,257	287,879	---	---	59,592	3,600	351,071
CROSBY	805,677	577,559	507,874	26,933	17,668	---	864,344	2,110	866,454	619,189	10,482	11,188	497,729	2,557,517	275,000	---	---	41,728	2,874,245
CROSSLAKE	6,308,282	1,138,723	1,239,329	240,985	14,270	---	185,190	21,000	206,190	208,540	12,869	44,735	111,628	2,078,546	589,450	---	362,340	204,250	3,234,586
CURRIE	48,384	34,134	35,548	14,690	429	---	71,549	---	71,549	12,425	---	9,562	22,475						

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
DARWIN	114,628	19,043	19,539	---	1,095	---	14,851	---	14,851	13,278	---	3,059	20,144	71,966	---	---	11,000	4,000	86,966
DASSEL	552,776	297,078	308,043	78,961	8,512	1,200	359,846	30,206	391,252	67,714	12,738	35,983	40,297	943,500	---	---	---	140,444	1,083,944
DAWSON	544,173	389,546	406,522	3,363	2,134	226,538	618,507	---	845,045	70,970	2,113	3,495	158,725	1,492,367	---	---	6,125	20,406	1,518,898
DE GRAFF	32,265	12,421	12,290	---	102	---	8,460	---	8,460	---	12	6,597	7,500	34,961	---	---	7,500	---	42,461
DEER CREEK	76,157	35,056	35,286	860	1,683	---	61,292	---	61,292	26,826	148	8,071	13,370	147,536	---	---	---	---	147,536
DEER RIVER	246,268	236,511	198,745	22,921	44,854	222,994	314,263	---	537,257	108,557	12,559	15,528	112,210	1,052,631	---	---	9,135	120,686	1,182,452
DEERWOOD	416,034	212,364	233,110	10,179	6,454	10,000	155,726	---	165,726	56,697	6,995	34,710	100,203	614,074	---	---	---	121,399	735,473
DELAVAN	62,944	73,650	75,026	1,426	203	---	84,000	1,092	85,092	37,537	472	5,100	16,650	221,506	---	---	280,000	28,050	529,556
DELHI	23,050	12,501	12,977	---	1,618	---	17,325	---	17,325	330	---	196	459	32,905	---	---	---	---	32,905
DELLWOOD	2,600,829	243,394	245,765	---	29,216	---	44,769	4,222	48,991	---	7,512	47,633	7,353	386,470	---	---	---	55,039	441,509
DENHAM	24,390	5,113	5,258	---	450	---	343	---	343	---	---	44	19	6,114	---	---	---	---	6,114
DENNISON	84,564	25,999	31,029	---	10,550	---	25,256	---	25,256	37,552	---	2,814	12,676	119,877	---	---	---	245	120,122
DENT	52,913	14,000	14,370	2,044	5,800	---	26,700	---	26,700	23,966	125	264	61,615	134,884	---	---	8,425	3,200	146,509
DEXTER	76,801	44,375	32,725	3,715	3,295	---	100,149	---	100,149	105	---	5,519	23,041	168,549	---	---	---	3,086	171,635
DODGE CENTER	928,757	733,282	1,109,003	214,292	21,915	---	552,707	16,303	569,010	56,771	13,084	106,715	152,425	2,243,215	2,407,060	---	---	213,922	4,864,197
DONALDSON	32,980	6,640	3,751	---	---	---	2,883	---	2,883	5,452	---	909	---	12,995	---	---	---	---	12,995
DONNELLY	67,876	22,201	22,764	11,026	1,100	1,996	52,794	---	54,790	41,726	80	9,427	4,136	145,049	---	23,679	---	150,827	319,555
DORAN	10,986	6,793	6,281	---	400	---	8,057	---	8,057	3,799	---	2,702	1,651	22,890	---	---	---	---	22,890
DOVER	152,343	34,545	21,414	650	17,294	---	87,709	---	87,709	14,285	---	6,064	101,409	248,825	---	---	---	135,362	384,187
DOVRAY	26,684	5,926	5,714	---	2,190	---	10,661	---	10,661	2,160	---	2,129	11,988	34,842	---	---	---	500	35,342
DUMONT	46,816	24,142	24,371	---	1,516	---	73,445	---	73,445	5,414	---	7,448	1,692	113,886	---	---	---	12,351	126,237
DUNDAS	355,201	124,999	274,679	386	39,027	---	67,501	1,332	68,833	44,111	29,984	16,728	18,334	492,082	---	---	---	80,000	572,082
DUNDEE	13,247	8,966	8,900	---	563	---	12,429	---	12,429	509	---	264	3,778	26,443	---	---	3,600	---	30,043
DUNNELL	38,539	42,765	59,595	---	366	---	54,755	678	55,433	103,872	---	1,843	42,502	263,611	---	---	---	---	263,611
EAGLE BEND	128,145	64,813	63,277	17,742	1,151	---	195,421	---	195,421	9,737	2,902	27,843	40,017	358,090	---	---	---	38,822	396,912
EAGLE LAKE	671,208	160,815	180,197	55,152	32,301	---	276,930	284	277,214	107,638	13,978	10,738	40,110	917,635	1,546,885	3,282	19,100	741	2,487,643
EAST GULL LAKE	2,999,386	215,596	195,383	3,483	39,193	---	45,273	---	45,273	7,190	---	12,453	55,327	358,302	---	---	---	8,000	366,302
EASTON	73,853	59,462	59,961	1,288	1,855	---	67,651	1,040	68,691	27,932	1,090	4,743	41,517	207,077	---	---	---	---	207,077
ECHO	62,772	68,000	66,641	---	3,961	---	115,805	---	115,805	15,211	1,718	9,799	11,074	224,209	---	---	---	---	224,209
EDEN VALLEY	279,798	125,318	141,185	53,123	7,633	240,213	216,341	6,128	462,682	93,294	6,533	11,631	145,603	921,684	1,716,756	8,000	18,107	14,000	2,678,547
EDGERTON	455,652	189,501	211,247	5,652	837	251,915	261,025	2,000	514,940	64,358	527	32,851	2,675	833,087	---	---	---	3,348	836,435
EFFIE	21,677	---	---	---	1,200	---	1,615	---	1,615	770	---	3,299	7,107	17,266	---	---	---	---	17,266
EITZEN	80,004	45,750	45,261	7,871	1,515	---	50,255	---	50,255	4,989	102	1,995	17,956	129,944	---	---	3,660	---	133,604
ELBA	58,150	7,623	22,269	146	5,375	---	7,896	---	7,896	---	---	---	22,542	58,228	---	---	---	---	76,270
ELBOW LAKE	383,076	420,683	442,036	210,351	3,498	7,272	438,191	5,038	450,501	204,820	2,688	82,190	350,231	1,746,315	1,989,436	4,700	213,484	98,448	4,052,383
ELGIN	277,124	150,830	160,714	31,305	18,504	---	154,727	3,285	158,012	76,093	6,416	19,726	62,675	533,445	551,876	---	78,027	12,000	1,175,348
ELIZABETH	33,849	11,548	10,782	1,899	8,779	---	52,704	---	52,704	15,653	---	1,442	10,003	101,262	---	---	---	9,360	114,970
ELKO	342,408	145,166	165,522	---	39,689	---	24,032	---	24,032	24,700	2,303	7,695	347,884	611,825	---	---	13,597	---	625,422
ELKTON	39,389	20,000	21,988	5,317	1,326	---	23,944	250	23,744	3,972	---	1,856	762	58,965	---	---	---	4,500	63,465
ELLENDALE	219,365	77,453	78,672	---	2,577	---	125,263	14,912	140,175	37,914	---	8,170	18,015	285,523	167,000	---	12,000	16,000	480,523
ELLSWORTH	97,726	87,992	89,148	---	19	---	154,327	---	154,327	8,323	---	15,360	23,196	290,373	---	---	17,000	---	307,373
ELMDALE	36,934	9,597	9,465	---	1,406	2,097	15,443	2,630	20,170	5,792	223	1,281	2,964	41,301	---	---	---	---	41,301
ELMORE	167,168	109,208	93,734	13,943	1,998	---	260,708	5,838	266,546	32,453	515	9,758	28,338	447,285	18,129	---	600	58,218	524,232
ELROSA	72,254	21,461	20,524	---	2,926	---	31,778	---	31,778	22,268	---	4,405	1,077	82,978	---	---	---	---	82,978
ELYSIAN	294,667	220,002	215,821	40,209	19,790	2,111	162,715	15,311	180,137	54,737	526	32,869	97,109	641,198	1,331,713	---	---	20,000	1,992,911
EMILY	994,225	373,229	375,687	---	32,259	---	97,007	---	97,007	29,749	---	13,642	178,652	726,996	38,000	---	---	---	764,996
EMMONS	104,033	40,366	40,578	29,412	504	---	94,753	---	94,753	24,275	---	6,298	32,981	228,801	20,000	---	5,506	460	254,767
ERHARD	40,966	9,104	9,287	---	1,025	---	16,777	---	16,777	---	---	3,944	11,720	42,753	---	---	5,000	---	47,753
ERSKINE	110,334	151,209	150,675	150	2,705	10,666	101,902	---	112,568	19,093	715	14,434	29,038	329,378	---	---	---	36,943	366,321
EVAN	21,074	6,352	6,365	---	1,020	---	1,915	---	1,915	---	---	340	2,718	12,358	---	---	---	---	12,358
EVANSVILLE	178,856	66,905	65,558	1,626	4,893	---	128,769	---	128,769	19,943	232	25,159	65,412	311,592	380,000	---	---	5,000	696,592
EXCELSIOR	2,808,350	521,827	567,502	21,046	112,624	---	504,792	15,929	520,721	130,980	67,352	89,995	66,893	1,577,113	---	---	117,970	154,257	1,849,340
EYOTA	593,988	201,077	220,921	45,071	4,921	---	262,069	---	262,069	22,586	751	21,227	38,685	616,231	663,369	---	---	---	1,279,600
FAIRFAX	343,293	265,002	264,467	4,857	11,178	23,602	446,213	---	469,815	141,757	4,026	23,873	34,080	954,053	---	---	264,963	93,192	1,312,208
FARWELL	9,647	2,955	2,886	---	114	---	19,350	---	19,350	300	---	---	8,640	4,159	---	---	---	---	35,736
FEDERAL DAM	48,062	12,824	4,730	---	7,685	---	7,497	---	7,497	450	---	---	449	20,811	---	---	---	---	20,811
FELTON	53,361	10,455	11,174	---	1,711	---	44,320	---	44,320	2,040	---	34	4,498	63,777	---	---	9,103	1,116	73,996
FERTILE	190,876	116,807	126,420	8,058	3,435	---	222,191	---	222,191	35,613	1,330	12,592	83,479	493,118	---	---	---	36,065	529,183
FIFTY LAKES	902,138	164,024	170,248	6,161	18,144	---	32,975	---	32,975	2,325	80	13,117	43,733	286,783	---	---	---	---	286,783
FINLAYSON	129,801	51,571	54,720	2,379	473	805,051	26,185	---	831,236	18,926	---	18,952	30,827	957,513	---	---	---	13,000	970,513
FISHER	97,443	57,021	56,853	26,261	1,050	440	61,457	---	61,897	11,562	544	2,180	10,045	170,392	---	2,436	4,414	---	177,242
FLENSBURG	62,666	8,180	8,768	822	30	---	14,712	---	14,712	15,219	---	89	2,255	41,895	---	---	---	---	41,895
FLOODWOOD	117,570	119,712	135,074	---	8,434	53,597	261,672	---	315,269	100,473	21,083	28,249	189,265	797,847	---	1,000	14,836	---	813,683
FLORENCE	7,384	3,507	3,603	---	655	---	11,691												

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Transfers Governmental Funds	
FOUNTAIN	124,688	74,800	117,381	25,997	1,825	---	79,494	---	79,494	---	2,839	11,508	35,325	274,369	---	---	5,600	87,683	367,652
FOXHOME	26,544	10,167	9,575	---	705	---	18,125	---	18,125	---	1,117	---	823	6,961	---	---	---	---	37,306
FRANKLIN	89,785	111,864	116,216	5,254	4,313	12,172	186,878	---	199,050	47,549	963	19,043	6,756	399,144	260,460	1,750	---	661,354	
FRAZEE	275,736	170,661	212,364	35,742	3,660	81,932	422,900	34,356	539,188	92,074	7,014	8,609	51,351	950,002	---	---	---	950,002	
FREEBORN	66,957	55,047	58,094	1,211	1,600	1,261	57,301	---	58,562	10,789	---	19,776	71,191	221,223	---	---	---	3,268	224,491
FREEPORT	241,218	135,019	134,232	47,473	8,217	---	134,819	---	134,819	71,310	93	22,320	79,166	497,630	---	---	76,889	46,504	621,023
FROST	37,600	69,972	72,219	631	313	---	84,371	1,544	85,915	31,037	20	5,949	9,114	205,198	---	---	28,216	---	233,414
FULDA	294,309	190,624	197,498	96,487	2,273	89,692	403,669	13,793	507,154	76,538	2,717	20,449	62,602	965,718	255,000	---	25,675	99,808	1,346,201
FUNKLEY	2,828	---	---	---	1,000	---	50	---	50	---	---	---	500	1,550	---	---	---	---	1,550
GARFIELD	107,130	34,555	35,575	---	3,364	---	26,781	1,319	28,100	32,847	348	7,125	30,948	138,307	---	---	---	---	138,307
GARRISON	208,374	68,318	102,347	---	10,895	9,450	54,681	4,240	68,371	108,380	2,868	6,249	36,247	335,357	---	---	---	---	335,357
GARVIN	18,838	32,813	23,005	---	1,515	9,000	62,481	---	71,481	1,580	357	3,693	9,800	111,431	---	---	---	8,000	119,431
GARY	36,336	25,230	27,047	---	536	---	74,662	---	74,662	7,975	95	2,260	24,561	137,136	---	---	---	---	137,136
GAYLORD	705,176	323,120	497,941	300,715	46,575	---	669,030	17,454	686,484	106,707	16,095	135,022	472,054	2,261,593	411,768	---	394,760	139,402	3,207,523
GEM LAKE	669,386	94,291	105,625	---	27,953	---	9,043	920	9,963	20,999	1,803	9,442	1,594	177,379	---	---	---	---	177,379
GENEVA	146,003	38,313	37,731	---	5,185	---	76,154	---	76,154	14,508	---	23,499	38,462	195,539	---	---	---	10,200	205,739
GENOLA	74,423	11,199	10,247	---	5,020	---	1,680	2,586	4,266	3,853	13	---	---	23,399	---	---	---	---	23,399
GEORGETOWN	30,975	11,569	12,323	8,197	925	---	17,764	1,699	19,463	4,827	---	7,968	1,022	54,725	---	---	---	---	54,725
GHENT	91,889	34,402	34,603	943	5,299	---	62,240	---	62,240	4,110	207	6,707	5,281	119,390	294,320	---	---	306,620	720,330
GIBBON	203,832	173,603	167,403	2,606	7,403	15,376	258,584	16,341	290,301	69,062	9,976	10,246	69,584	626,581	---	---	---	---	626,581
GILBERT	432,842	454,430	376,086	30,415	8,686	35,995	1,757,874	434,873	2,228,742	269,895	29,250	30,186	78,648	3,051,908	---	---	15,000	40,000	3,106,908
GILMAN	71,107	5,779	5,370	---	520	---	4,551	1,361	5,912	34,444	---	11,002	60,520	117,768	---	---	20,000	---	137,768
GLENVILLE	184,853	97,227	99,104	3,276	2,853	---	128,826	---	128,826	25,984	648	9,141	36,275	306,107	---	---	18,862	27,000	351,969
GLYNDON	267,013	184,556	216,363	125,073	12,231	3,887	192,471	24,375	220,733	90,889	20,191	19,613	29,549	734,642	105,000	---	---	34,486	874,128
GONVICK	60,508	49,438	46,094	---	1,634	---	101,147	---	101,147	39,468	591	22,879	42,020	253,833	---	---	---	---	253,833
GOOD THUNDER	153,347	139,786	157,170	48,810	2,487	---	162,962	600	163,562	76,291	1,236	17,675	57,316	524,547	---	---	---	---	524,547
GOODHUE	298,518	180,359	200,970	12,446	30,066	---	172,313	---	172,313	129,264	670	20,009	208,025	773,763	265,000	---	---	---	1,038,763
GOODRIDGE	11,516	4,500	4,706	---	31,339	---	---	---	31,339	59	---	---	12,766	59,008	---	---	4,000	---	63,008
GRACEVILLE	131,261	120,000	120,709	12,120	2,226	37,044	318,447	6,000	361,491	39,241	132	2,145	48,632	586,696	---	---	---	196,684	783,380
GRANADA	47,850	25,974	18,573	4,685	1,055	---	74,119	677	74,796	4,000	---	---	19,626	135,368	---	---	---	5,000	140,368
GRAND MARAIS	1,021,276	489,456	665,573	67,806	17,820	---	381,410	74,685	456,095	569,588	4,081	57,728	56,310	1,895,001	---	---	34,845	146,956	2,076,802
GRAND MEADOW	256,722	99,999	122,577	16,116	2,761	---	351,280	72,550	423,830	87,768	1,857	47,240	66,505	768,654	240,792	---	19,605	26,590	1,055,641
GRASSTON	26,178	9,025	9,262	---	483	---	21,458	---	21,458	1,605	---	1,356	6,489	40,653	---	---	---	2,000	42,653
GREEN ISLE	111,844	136,152	129,137	192,846	17,633	13,006	91,896	8,362	113,264	34,434	---	45,955	18,951	552,220	1,045,950	---	---	---	1,598,170
GREENBUSH	197,695	132,574	130,866	26,610	4,236	---	355,939	---	355,939	65,902	2,400	11,416	53,267	650,636	245,000	---	---	---	895,636
GREENWALD	75,607	12,969	12,912	30,625	1,646	---	20,767	---	20,767	100	---	6,045	24,425	96,520	201,100	---	---	50,000	347,620
GREENWOOD	1,713,636	195,545	199,846	---	74,015	---	38,993	2,656	41,649	9,843	11,567	17,618	2,287	356,825	---	---	---	19,233	376,058
GREY EAGLE	97,558	39,499	41,245	29,525	2,332	---	86,316	---	86,316	39,729	169	24,599	131,239	355,154	---	---	1,911	---	357,065
GROVE CITY	142,176	58,001	62,051	1,333	5,962	195,778	190,511	17,534	403,823	97,541	7,518	---	---	578,228	---	---	---	---	578,228
GRYGLA	60,942	31,495	30,883	17,162	4,497	---	52,803	---	52,803	57,347	---	4,323	97,710	264,725	---	---	---	23,574	288,299
GULLY	18,888	4,606	5,235	---	1,836	---	10,451	---	10,451	9,716	---	14,081	1,783	43,102	---	---	---	---	43,102
HACKENSACK	302,345	85,001	83,730	---	5,281	---	38,453	---	38,453	2,765	---	884	76,135	207,248	---	---	36,000	---	243,248
HADLEY	25,411	22,000	21,976	---	---	---	6,621	---	6,621	---	---	1,074	5,079	34,750	---	---	---	---	34,750
HALLOCK	344,072	122,153	131,896	46,741	4,992	---	597,147	---	597,147	90,539	1,190	53,689	151,819	1,078,013	552,701	---	30,000	41,158	1,701,872
HALMA	8,958	2,416	2,517	---	---	---	9,784	---	9,784	50	---	830	1,900	15,081	---	---	---	---	15,081
HALSTAD	136,006	154,601	178,931	66,175	3,263	---	167,446	1,260	168,706	11,098	619	24,580	214,703	668,075	---	---	---	118,956	787,031
HAMBURG	326,081	139,134	187,164	22,326	4,938	---	97,403	4,098	101,501	33,024	296	2,042	51,200	402,491	257,437	---	---	27,565	687,493
HAMMOND	30,663	13,063	12,846	---	2,405	---	18,261	---	18,261	600	---	378	1,970	36,974	---	---	330	---	37,304
HAMPTON	305,590	27,601	37,616	750	31,386	---	44,068	---	44,068	5,716	1,904	9,081	12,722	143,243	---	---	---	---	143,243
HANCOCK	167,032	144,942	84,600	19,220	2,087	83,345	179,996	---	263,341	83,069	1,971	13,841	35,679	503,808	---	---	220,299	49,862	773,969
HANLEY FALLS	44,932	78,025	77,135	18,199	727	---	79,997	---	79,997	6,732	---	5,027	28,029	215,846	---	---	5,000	280	221,126
HANOVER	1,190,907	358,587	384,356	85,545	171,486	---	90,939	1,250	92,189	352,912	6,888	76,284	677,382	1,847,042	481,699	---	---	107,598	2,436,339
HANSKA	120,507	54,999	57,351	8,314	290	---	120,240	---	120,240	128,533	---	16,213	139,756	470,697	---	---	20,000	51,538	542,235
HARDING	34,272	4,423	4,428	304	2,225	---	28,660	2,076	30,736	2,306	79	82	4,334	44,494	---	---	---	---	44,494
HARDWICK	43,046	13,292	13,572	---	48,865	---	11,996	---	11,996	11,996	---	7,352	2,696	90,240	---	---	---	---	90,240
HARMONY	342,610	287,183	391,505	36,059	6,310	---	491,639	28,108	519,747	107,478	3,343	64,594	174,310	1,303,346	3,000,000	---	35,000	362,039	4,700,385
HARRIS	559,791	153,853	151,204	---	2,300	---	163,154	---	163,154	6,915	---	6,076	28,293	357,942	---	---	---	---	357,942
HARTLAND	77,832	49,285	50,484	---	1,752	---	74,527	---	74,527	13,839	160	2,928	29,248	172,938	---	---	---	---	172,938
HATFIELD	22,931	6,500	6,746	---	1,200	---	3,946	855	4,801	2	223	2,371	58	15,401	---	---	---	---	15,401
HAWLEY	564,408	196,166	209,413	290,249	21,887	56,935	586,914	---	643,849	26,844	30,892	43,658	417,433	1,684,225	---	200,000	266,555	37,000	2,187,780
HAYFIELD	431,254	357,799	398,258	47,059	11,068	---	382,294	8,189	390,483	24,850	4,282	30,210	214,115	1,120,325	269,846	---	35,000	48,663	1,473,834
HAYWARD	95,311	95,868	98,323	---	1,822	---	59,158	---	59,158	21,125	---	2,439	24,683	207,550	---	---	---	---	207,550
HAZEL RUN	12,933	3,333	3,273	---	---	---	12,173	---	12,173	300	---	2,689	---	18,435	---				

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources				
																Other Financing Sources	Enterprise Funds		Transfers Governmental Funds	
HENRIETTE	16,404	4,306	4,847	---	1,212	---	3,474	---	3,474	347	---	1,962	8,330	20,172	---	---	---	---	---	20,172
HERMAN	128,861	78,715	63,842	19,686	227	9,076	207,132	---	216,208	65,711	647	8,760	10,651	385,732	---	---	70,525	---	---	456,257
HERON LAKE	198,718	134,427	130,716	---	1,905	2,615	225,006	16,312	243,933	112,738	6,796	7,030	81,846	584,964	---	---	15,000	---	---	683,707
HEWITT	37,934	36,283	36,814	3,748	4,585	---	55,710	---	55,710	37,385	---	2,507	12,833	153,582	---	---	---	---	---	153,582
HILL CITY	164,658	119,263	133,286	2,866	6,670	31,265	126,400	7,500	165,165	33,945	11,208	11,932	138,475	503,547	19,774	---	---	---	3,647	526,968
HILLMAN	6,707	3,798	3,817	---	1,625	---	2,339	---	2,339	1,814	---	---	2,500	12,095	---	---	---	---	---	12,095
HILLS	179,095	24,104	28,230	1,575	610	---	147,394	---	147,394	33,265	235	23,335	13,358	248,002	---	750	---	---	1,150	249,902
HILLTOP	489,536	130,565	371,281	---	19,691	---	121,468	12,429	133,897	---	8,651	4,800	31,562	569,882	---	---	---	---	---	569,882
HINCKLEY	1,194,586	336,850	584,336	36,882	51,733	---	948,058	---	948,058	75,348	4,900	82,989	71,342	1,855,588	420,000	---	175,591	---	95,501	2,546,680
HITTERDAL	35,366	13,000	13,107	---	26	3,715	67,449	---	71,164	31,903	---	7,770	13,925	137,895	---	---	---	---	---	137,895
HOFFMAN	187,804	59,813	71,911	25,207	1,700	---	132,895	---	132,895	60,992	2,373	13,835	3,534	312,447	---	---	10,078	350,061	---	672,586
HOKAH	192,387	136,445	145,229	3,461	4,225	---	219,345	480	219,825	28,930	914	42,313	8,379	453,276	---	---	---	---	---	453,276
HOLDINGFORD	220,173	170,112	184,460	19,244	1,880	---	179,942	---	179,942	47,993	219	9,499	71,754	514,991	---	---	148,172	---	---	663,163
HOLLAND	45,307	18,021	17,601	650	1,504	---	54,786	---	54,786	3,831	---	16,365	7,755	102,492	---	---	23,306	4,050	---	129,848
HOLLANDALE	94,997	45,000	55,923	---	1,362	---	54,653	---	54,653	21,825	---	15,721	2,473	151,957	120,000	---	---	---	---	271,957
HOLLOWAY	60,058	39,452	18,061	---	1,240	---	22,324	---	22,324	1,560	---	21,172	2,038	66,395	---	---	---	---	---	66,395
HOLT	11,526	3,833	3,790	---	---	---	10,284	---	10,284	575	---	---	---	14,649	---	---	---	---	---	14,649
HOUSTON	297,851	213,199	236,817	1,041	787	---	271,402	---	271,402	152,567	2,390	25	259,574	924,603	344,000	---	19,200	114,030	---	1,401,833
HOWARD LAKE	854,881	450,121	628,947	227,709	78,856	14,200	348,930	1,578	364,708	279,325	7,027	59,086	100,443	1,746,101	2,778,167	25,995	145,723	---	---	4,865,224
HOYT LAKES	1,305,839	699,195	701,413	12,500	20,897	420,214	1,613,307	112,488	2,146,009	368,812	6,399	88,214	235,387	3,579,631	268,043	---	---	---	---	4,125,010
HUMBOLDT	19,283	3,026	3,035	---	---	---	4,862	---	4,862	---	---	---	91	7,988	---	---	---	---	---	7,988
IHLEN	18,415	7,811	8,660	167	---	---	18,868	---	18,868	4,927	59	80	1,949	34,710	---	---	---	---	---	34,710
IONA	34,485	23,415	25,685	---	755	---	46,934	---	46,934	355	---	426	1,082	75,237	---	---	8,000	---	---	83,237
IRON JUNCTION	34,146	4,869	5,531	---	---	---	6,428	---	6,428	---	---	---	2,315	14,274	---	---	---	---	---	14,274
IRONTON	164,218	146,404	167,017	1,439	8,011	---	220,576	110,325	330,901	107	---	16,331	86,320	610,126	---	---	18,823	53,346	---	682,295
KARLSTAD	1,074,452	507,635	545,167	54,859	351,686	51,813	480,881	2,469	535,163	192,261	19,705	63,884	109,162	1,883,941	978,322	29,728	76,500	186,039	---	3,154,530
ISLE	419,313	234,895	271,373	63,584	4,250	---	129,411	---	129,411	61,828	5,906	39,934	42,240	618,526	65,000	---	30,780	19,362	---	733,668
IVANHOE	142,567	107,526	111,306	2,833	1,140	---	209,778	7,568	217,346	42,065	422	5,889	34,834	415,835	---	---	1,000	39,920	---	456,755
JANESVILLE	631,084	262,332	378,221	198,234	21,728	53,528	524,616	---	578,144	78,463	18,113	29,815	146,230	1,448,948	---	---	47,657	204,420	---	1,701,025
JASPER	154,285	63,200	65,964	---	879	---	160,320	2,280	160,320	20,374	1,267	12,002	113,477	376,563	396,000	---	---	---	---	786,427
JEFFERS	76,994	42,501	42,297	9,556	3,555	---	112,853	---	112,853	38,010	---	13,992	4,206	224,469	---	---	---	---	---	251,994
JENKINS	177,176	52,199	100,342	---	2,515	---	21,835	---	21,835	1,650	---	8,473	6,584	141,399	---	---	---	---	---	192,305
JOHNSON	8,186	4,353	4,356	---	55	4,290	2,976	---	7,266	---	---	1,238	---	12,915	---	---	---	---	---	12,915
KANDIYOHI	162,084	47,847	48,860	21,823	1,358	---	76,824	---	76,824	38,997	---	25,082	11,832	224,776	---	---	45,000	45,000	---	314,776
KARLSTAD	209,746	156,000	156,000	61,208	1,005	---	210,437	---	210,437	153,395	3,105	63,884	6,227	655,261	---	---	---	---	---	655,261
KASOTA	203,448	37,715	46,056	4,313	9,926	---	118,752	9,992	128,744	44,177	6,843	8,901	44,613	293,573	---	---	---	---	---	293,573
KEEWATIN	209,979	185,606	202,744	---	5,598	700	773,397	25,000	799,097	34,955	11,274	26,855	101,518	1,182,041	---	---	---	---	---	1,182,041
KELLIHER	68,475	23,653	23,650	37,025	3,400	---	85,217	---	85,217	24,409	278	17,455	40,012	231,446	295,000	---	26,600	---	---	553,046
KELLOGG	132,288	44,344	48,286	40,807	1,795	---	91,093	---	91,093	53,140	317	3,612	76,259	315,309	---	---	6,000	11,143	---	332,452
KENNEDY	60,823	56,375	56,178	40,169	1,355	17,165	163,063	---	180,228	17,216	---	8,968	14,159	318,273	---	---	---	---	---	318,273
KENNETH	17,686	3,320	3,312	---	1,150	---	14,378	---	14,378	---	---	3,015	215	22,070	---	---	---	---	---	22,070
KENSINGTON	77,570	32,074	33,990	---	4,270	277,520	58,919	---	336,439	25,577	461	11,024	22,736	434,497	---	---	242,472	---	---	676,969
KENT	20,781	5,320	5,240	4	---	---	20,925	---	20,925	75	---	4,828	842	31,914	---	---	---	---	---	31,914
KENYON	740,686	403,096	416,631	232,273	3,626	---	454,236	13,652	467,888	223,498	3,035	45,862	163,000	1,555,813	---	---	112,960	140,150	---	1,808,923
KERKHOVEN	218,068	82,995	83,584	---	666	---	177,189	---	177,189	58,234	683	35,623	28,841	384,820	145,000	---	42,249	62,319	---	634,388
KERRICK	21,121	9,546	8,959	---	1,300	---	6,263	---	6,263	---	---	176	4,371	21,069	---	---	---	---	---	21,069
KETTLE RIVER	46,206	37,472	37,154	---	3,988	69,532	51,839	---	121,371	30,134	---	7,812	12,841	213,300	---	---	13,100	11,305	---	237,705
KIESTER	107,065	73,999	75,500	---	1,283	6,177	200,870	478,884	685,931	952	---	3,672	66,322	833,660	196,239	---	47,800	---	---	1,077,699
KILKENNY	29,044	13,868	5,636	---	2,841	43,102	86,267	---	129,369	8,584	637	24,972	14,469	186,508	---	---	---	---	---	186,508
KIMBALL	241,108	197,754	172,925	10,558	7,962	20,271	130,902	1,883	153,056	206,488	11,051	17,518	48,697	628,255	---	5,250	---	36,000	---	669,505
KINBRAE	13,202	3,064	3,078	---	500	---	2,038	---	2,038	---	---	---	---	5,616	---	---	---	---	---	5,616
KINGSTON	29,625	13,067	13,405	---	1,482	---	9,530	225	9,755	---	---	---	124	633	---	---	---	---	---	25,399
KINNEY	48,687	38,215	69,852	---	---	4,757	101,665	---	106,422	70,723	585	2,041	4,451	254,074	---	---	---	44,500	---	298,574
LA PRAIRIE	318,303	180,966	234,294	59,193	17,326	---	66,509	2,968	69,477	2,271	2,314	35,555	40,887	461,317	---	---	---	---	---	461,317
LA SALLE	32,261	10,986	10,986	1	700	---	14,732	---	14,732	---	---	1,108	21,586	49,113	---	---	3,000	270	---	52,383
LAFAYETTE	135,635	83,240	106,558	890	590	---	134,157	---	134,157	33,674	---	6,259	26,115	308,243	---	---	---	---	---	308,243
LAKE BENTON	177,759	88,810	45,642	---	1,154	---	243,118	---	243,118	19,372	1,894	10,273	35,219	356,672	---	---	20,000	7,578	---	384,250
LAKE BRONSON	39,024	24,175	21,967	8,581	310	---	148,851	---	148,851	4,325	---	12,718	3,276	200,028	---	---	3,643	---	---	203,671
LAKE CRYSTAL	802,813	480,983	668,462	354,108	23,772	---	525,392	---	525,392	292,040	16,432	155,989	27,694	2,063,889	1,015,000	---	16,300	509,798	---	3,604,987
LAKE HENRY	17,502	11,520	10,205	---	2,375	---	17,143	8,635	25,778	23,485	---	1,804	38,565	102,212	35,000	---	---	---	---	137,212
LAKE LILLIAN	87,411	36,000	36,676	---	340	---	67,932	---	67,932	42,126	56	12,059	13,219	172,408	---	---	---	---	---	172,408
LAKE PARK	210,382	65,460	72,388	4,894	1,042	---	179,231	3,008	182,239	34,548	6,297	8,033	23,132	332,573	---	177,231				

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds		Governmental Funds
LANCASTER	61,142	28,000	21,973	22,766	307	137,422	96,084	---	233,506	16,492	---	2,021	2,978	300,043	---	---	133,604	18,775	452,422
LANDFALL	668,259	14,031	588,321	---	28,380	---	45,682	---	45,682	925	3,786	12,765	231,733	911,592	---	---	---	---	911,592
LANESBORO	374,182	190,111	199,249	6,918	16,009	---	287,883	19,231	307,114	94,189	5,925	13,738	120,626	763,768	---	37,000	---	---	800,768
LAPORTE	41,417	7,527	7,592	---	5,875	---	9,757	---	9,757	901	---	1,043	2,206	27,374	---	---	---	---	27,374
LASTRUP	64,264	6,228	6,288	---	2,268	---	8,744	2,112	10,856	13,645	---	805	16	34,192	---	---	---	---	34,192
LAUDERDALE	1,762,010	350,794	706,271	87,505	48,776	---	259,891	5,480	265,371	105,971	32,667	116,868	146,878	1,510,307	---	---	---	1,870,650	3,380,957
LE CENTER	836,876	268,138	382,051	286,690	17,656	---	799,646	26,054	825,700	32,399	11,517	53,796	233,911	1,843,720	834,320	320,800	---	---	2,998,840
LENGBY	11,555	4,303	4,303	---	1,660	---	31,098	---	31,098	3,337	---	1,390	2,246	44,034	---	---	---	---	44,034
LEONARD	9,474	2,500	2,415	---	1,648	---	2,920	---	2,920	1,175	---	1,145	16,800	26,103	---	---	---	---	26,103
LEONIDAS	14,675	2,980	3,782	---	---	---	97,407	---	97,407	1,416	---	39,291	121	142,017	---	---	---	---	142,017
LEROY	270,521	158,693	130,458	9,121	2,881	44,923	190,478	15,657	251,058	24,587	---	6,376	53,226	477,707	---	---	---	52,869	530,576
LESTER PRAIRIE	510,507	286,313	315,443	10,058	36,124	19,500	300,973	14,272	334,745	132,620	6,753	16,551	98,423	950,717	---	54,245	92,391	1,097,353	
LEWISTON	634,681	283,017	337,517	20,927	17,549	43,355	250,869	---	294,224	118,147	16,536	38,755	68,264	911,919	---	---	---	---	911,919
LEWISVILLE	49,561	43,655	42,649	4,786	250	---	55,020	---	55,020	---	---	2,001	3,588	108,294	---	---	8,200	---	116,494
LEXINGTON	1,402,260	442,459	734,826	115,000	28,542	---	333,438	26,451	359,889	17,760	26,311	35,052	89,591	1,406,971	648,526	10,000	88,386	153,229	2,307,112
LILYDALE	1,125,291	164,655	179,235	1,260	9,340	---	7,979	1,172	9,151	---	10,008	79,209	96,112	384,315	2,766,333	---	---	---	3,150,648
LISMORE	55,966	38,393	37,790	649	45	---	84,409	100	84,509	18,300	---	2,169	6,213	149,675	---	250	33,724	---	183,649
LITTLEFORK	142,625	104,608	161,473	13,221	3,095	---	166,527	25,071	191,598	43,506	250	40,631	43,648	497,422	---	3,469	5,000	26,906	532,797
LONG BEACH	183,160	37,346	42,304	69,708	13,428	---	1,061	---	1,061	600	---	3,851	50,394	181,346	---	---	---	---	181,346
LONG LAKE	2,012,926	472,840	789,889	143,207	114,679	---	3,841,265	3,756	3,845,021	239,461	26,785	122,561	253,315	5,534,918	380,000	---	71,300	1,096,484	7,082,702
LONGVILLE	285,074	106,501	109,226	---	4,185	---	43,191	---	43,191	128,908	235	11,899	54,427	352,071	---	---	40,000	21,344	413,415
LONSDALE	761,842	324,864	326,036	32,431	125,319	1,041	271,167	---	272,208	404,936	15,400	23,643	733,183	1,933,156	405,000	---	85,000	135,983	2,559,139
LORETTO	572,248	113,131	128,925	---	18,527	---	71,134	1,434	72,568	34,114	3,570	9,749	23,902	291,355	---	---	---	29,659	321,014
LOUISBURG	18,451	7,491	7,712	---	---	---	6,054	---	6,054	---	---	191	2,680	16,637	---	---	---	---	16,637
LOWRY	79,599	32,663	32,895	---	50	---	80,970	---	80,970	10,802	547	---	27,954	153,218	---	4,000	30,499	---	187,717
LUCAN	45,344	21,500	21,679	---	1,247	---	71,397	---	71,397	2,350	---	2,112	8,546	107,331	---	---	---	---	107,331
LYLE	107,636	49,996	57,646	7,281	1,842	---	144,923	---	144,923	7,968	384	27,120	21,947	269,111	60,075	---	18,000	---	347,186
LYND	59,806	42,418	30,595	483	2,702	---	71,413	---	71,413	1,082	6,184	1,890	3,174	117,523	---	6,000	5,000	128,523	---
MABEL	212,269	115,351	123,100	14,622	2,056	---	263,958	---	263,958	97,661	1,970	18,751	95,001	617,119	---	---	137,958	3,300	758,377
MADELIA	636,978	360,014	429,183	36,990	8,222	28,533	581,285	5,667	615,485	160,818	11,281	58,876	357,839	1,678,694	1,547,785	---	104,885	116,069	3,447,433
MADISON	392,006	295,639	309,667	35,067	3,073	---	931,207	2,180	933,387	81,425	5,901	155,135	355,841	1,879,496	---	---	682,899	2,099,508	4,661,903
MADISON LAKE	318,223	123,999	163,552	219,635	20,048	---	153,061	2,134	155,195	99,879	15,001	50,921	87,786	812,017	---	---	79,500	58,849	950,366
MAGNOLIA	69,603	18,405	18,489	---	---	---	28,405	883	29,288	2,450	---	8,561	977	59,765	---	---	---	---	59,765
MAHNOMEN	713,611	232,901	251,151	234,338	2,538	185,377	434,268	---	619,645	40,518	17,707	83,423	33,165	1,282,485	756,000	62,709	22,644	255,140	2,378,978
MANCHESTER	19,528	2,138	2,059	---	1,800	---	7,597	---	7,597	100	---	314	7,346	19,216	---	---	---	---	19,216
MANHATTAN BEACH	147,296	16,987	35,794	---	6,319	---	1,505	---	1,505	---	---	67	6,461	50,146	---	---	---	---	50,146
MANTORVILLE	488,349	164,491	169,425	23,631	17,416	10,192	329,651	---	339,843	46,498	4,259	31,929	25,335	658,336	---	---	---	52,502	710,838
MAPLE LAKE	905,595	296,908	387,648	110,867	32,482	---	384,123	8,462	392,585	251,077	---	99,977	58,855	1,333,491	---	3,037	20,000	61,058	1,417,586
MAPLE PLAIN	1,702,834	430,094	776,782	79,681	17,855	---	220,809	2,921	223,730	298,473	19,566	35,779	9,650	1,461,516	---	---	---	---	1,461,516
MAPLETON	518,503	222,050	235,631	284,675	2,999	---	376,224	33,514	409,738	5,468	7,461	68,571	158,790	1,173,333	1,131,618	---	132,000	162,926	2,599,877
MAPLEVIEW	27,642	10,905	9,775	---	2,341	---	73,830	---	73,830	19,764	132	1,277	27,527	134,646	---	---	---	---	134,646
MARBLE	129,055	80,185	62,556	---	265	110,860	397,105	92,362	600,327	5,750	6,155	7,177	53,186	735,416	---	---	22,500	13,000	770,916
MARIETTA	23,116	9,000	8,988	11,749	1,030	1,358	79,032	1,000	81,390	23,855	1,396	39,339	1,841	169,588	---	---	---	---	169,588
MARINE ON ST. CROIX	1,092,470	273,041	289,794	---	33,567	---	63,265	---	63,265	116,491	1,374	33,372	99,378	637,241	---	---	194,891	---	832,132
MAYER	365,340	142,304	182,088	12	73,925	---	56,892	2,716	59,608	91,373	283	10,481	84,439	502,209	---	---	---	---	502,209
MAYNARD	94,337	63,000	107,889	---	400	9,090	140,983	---	150,073	24,002	---	9,827	28,889	321,080	---	---	18,000	---	339,080
MAZEPPA	258,127	49,999	137,140	44,455	8,735	---	402,813	4,015	406,828	22,556	1,609	28,997	51,163	701,483	426,270	---	40,000	---	1,167,753
MC GRATH	9,009	2,873	2,850	---	1,455	---	10,640	---	10,640	10,528	---	5,750	8,010	39,233	---	---	---	---	39,233
MC GREGOR	133,958	87,027	120,721	---	6,842	---	131,973	28,582	160,555	140,980	875	26,543	69,510	526,026	780,000	---	78,000	---	1,384,026
MC INTOSH	118,684	64,553	63,217	15,886	1,913	15,719	176,069	---	191,788	72,628	---	34,721	97,217	477,370	---	---	14,887	---	492,257
MC KINLEY	21,176	3,422	3,917	---	1	1,392	111,326	3,000	115,718	2,950	---	23,748	10,647	156,981	---	---	---	29,156	186,137
MEADOWLANDS	28,910	22,001	22,470	---	1,556	3,121	24,017	20,000	47,138	---	---	911	17,849	89,924	---	---	---	---	89,924
MEDFORD	681,604	378,181	406,239	242,027	3,314	---	173,106	7,910	181,016	46,242	---	63,930	62,469	1,005,237	625,475	---	30,000	---	1,660,712
MEDICINE LAKE	594,353	157,087	166,443	1,991	16,627	---	15,842	---	15,842	1,950	---	2,755	13,596	219,204	---	---	---	---	219,204
MEIRE GROVE	35,776	10,426	25,317	---	1,805	---	14,131	---	14,131	---	---	108	6,163	50,074	---	---	16,090	---	66,164
MENAHGA	379,010	220,800	231,177	78,409	500	---	299,437	---	299,437	48,234	21,636	15,842	230,627	925,862	---	446	53,600	30,500	1,010,408
MENDOTA	157,119	58,960	79,487	---	16,095	---	31,208	---	31,208	---	5,122	15	2,113	134,040	---	---	---	---	134,040
MENTOR	39,256	24,527	23,914	---	---	---	18,667	---	18,667	45,443	---	7,893	54,329	150,246	---	---	34,300	---	184,546
MIDDLE RIVER	57,712	43,860	44,060	180	2,007	---	50,559	6,154	56,713	19,172	668	5,356	67,470	195,626	---	---	---	10,554	206,180
MIESVILLE	120,267	16,580	19,308	---	4,618	---	52,246	---	52,246	48,789	---	8,898	6,894	140,753	---	---	---	---	140,753
MILAN	76,764	87,000	90,270	10,100	300	---	119,511	1,652	121,163	11,155	---	8,396	16,054	257,438	---	---	5,000	---	262,438
MILLERVILLE	29,477	631	583	---	45	---	6,949	---	6,949	13,222	---	893	28,183	49,875	---	---	21,500	9,052	80,427

Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Revenues															Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources				
																Other Financing Sources	Enterprise Funds	Transfers Governmental Funds		
PRINSBURG	199,249	65,939	61,300	280	25	---	132,697	2,112	134,809	33,142	54	11,549	10,756	251,915	---	---	---	---	30,000	281,915
QUAMBA	19,337	2,809	2,914	---	---	4,064	7,256	---	11,320	---	---	428	---	14,662	---	---	---	---	---	14,662
RACINE	123,282	69,615	78,369	---	3,080	---	31,225	---	31,225	---	---	663	13,309	126,646	---	---	---	360	127,006	
RANDALL	150,693	42,652	42,691	---	1,388	---	94,338	2,572	96,910	4,271	8,459	3,886	65,982	223,587	24,080	---	82,290	1,100	331,057	
RANDOLPH	240,697	22,559	32,912	---	33,900	---	21,807	---	21,807	423	317	1,604	2,740	93,703	---	---	---	19,319	113,022	
RANIER	81,012	26,250	23,156	---	563	---	24,891	9,674	34,565	2,585	---	355	44,034	105,258	---	15,000	---	---	120,258	
RAYMOND	209,055	74,093	75,788	131,882	1,463	---	169,835	591,527	761,362	127,936	897	12,717	60,046	1,172,091	1,051,860	19,200	100,350	2,343,501		
RED LAKE FALLS	281,406	282,307	303,063	35,456	11,355	121,332	548,368	---	669,700	143,992	6,439	51,939	62,895	1,314,839	598,000	40,000	---	---	2,169,813	
REGAL	16,323	3,350	3,347	---	3,215	---	2,765	360	3,125	85	24	---	2,904	12,700	---	---	---	---	12,700	
REMER	116,926	100,000	97,024	---	---	1,292,480	762,834	---	2,055,314	31,056	940	17,612	36,972	2,238,918	45,750	---	73,779	3,621	2,362,068	
RENVILLE	361,550	507,000	562,124	16,423	264	49,662	469,644	675	519,981	50,378	6,924	61,903	337,966	1,555,963	---	---	56,000	26	1,611,989	
REVERE	21,669	8,740	8,477	824	1,824	---	36,102	---	36,102	350	---	2,320	6,085	55,982	---	---	---	---	55,982	
RICE	503,126	198,931	206,918	17,473	54,447	---	62,485	---	62,485	71,819	4,093	18,873	92,071	528,179	308,457	27,375	4,000	---	868,011	
RICHMOND	536,849	205,828	239,876	14,747	13,889	---	242,114	---	242,114	143,072	---	6,333	105,633	765,664	292,000	---	---	62,676	1,120,340	
RICHVILLE	23,238	8,349	8,355	---	350	---	7,866	---	7,866	---	---	954	1,267	18,792	---	---	---	---	18,792	
RIVERTON	77,159	29,468	26,597	7,916	959	---	24,062	---	24,062	60	---	77	1,313	60,984	---	---	---	---	60,984	
ROCK CREEK	568,036	66,330	66,403	---	26,446	---	93,253	---	93,253	4,390	1,784	1,761	39,929	233,966	---	---	---	---	233,966	
ROCKVILLE	299,328	119,734	109,441	6,563	15,091	---	77,526	---	77,526	133,929	1,555	36,868	27,313	408,286	---	57,276	12,000	477,562		
ROLLINGSTONE	307,617	95,989	94,127	20,897	6,828	---	125,027	---	125,027	21,788	---	29,940	46,116	344,723	---	---	13,525	38,856	397,104	
RONNEBY	11,734	4,100	1,915	---	1,672	---	6,001	---	6,001	---	---	44	484	10,116	---	---	---	---	10,116	
ROOSEVELT	37,456	4,400	4,568	---	2,851	---	6,076	---	6,076	---	---	2,555	7,039	23,089	---	---	---	---	23,089	
ROSCOE	29,832	10,292	10,186	---	2,400	---	8,426	---	8,426	---	12	---	33	21,057	---	---	5,186	---	26,243	
ROSE CREEK	90,732	16,792	17,573	5,425	1,671	---	90,253	---	90,253	16,378	---	7,387	162,854	301,541	225,824	---	---	17,623	544,988	
ROTHSAY	125,324	54,835	33,776	34,679	492	---	94,884	---	94,884	49,400	1,065	14,082	183,778	412,156	---	2,000	---	21,623	435,779	
ROUND LAKE	175,388	64,097	63,741	4,233	859	---	78,746	---	78,746	58,533	---	52,959	209	259,280	165,000	---	---	34,992	459,272	
ROYALTON	328,714	124,484	167,995	32,203	25,609	1,951	116,502	413	118,866	20,401	9,326	9,979	151,705	536,084	49,954	---	---	97,057	683,095	
RUSH CITY	558,695	248,401	606,346	40,989	11,347	77,898	388,647	3,481	470,026	230,156	6,382	85,987	209,052	1,660,285	636,103	---	200,000	112,731	2,609,119	
RUSHFORD	600,611	314,997	492,935	76,351	21,435	10,350	519,846	---	553,730	190,388	9,601	51,391	168,529	1,564,360	765,678	---	77,000	105,141	2,512,179	
RUSHFORD VILLAGE	360,300	82,995	83,059	638	2,910	---	85,812	638	86,450	10,844	883	5,658	433	190,875	---	---	---	---	190,875	
RUSHMORE	82,028	82,236	82,581	6,342	405	4,546	84,641	100	89,287	77,701	---	17,104	9,102	282,522	---	817	6,000	289,339		
RUSSELL	85,966	52,550	42,205	---	371	147,041	129,312	---	276,353	10,749	---	10,229	40,026	379,933	---	2,800	50,000	17,974	450,707	
RUTHTON	95,105	30,764	32,567	3,306	2,200	11,750	75,620	---	12,912	283	8,359	2,374	149,371	149,371	---	204	---	28,000	177,575	
RUTLEDGE	56,326	15,531	15,840	---	2,342	---	4,886	---	4,886	5,091	---	802	14,871	43,832	25,000	---	---	---	68,832	
SABIN	112,476	52,999	56,246	---	4,230	---	123,270	---	123,270	26,824	---	1,003	18,068	229,641	---	---	---	---	229,641	
SACRED HEART	115,991	224,303	142,232	10,827	900	12,958	219,206	---	232,164	15,850	1,529	19,756	35,476	458,734	491,254	---	---	---	949,988	
SANBORN	119,559	52,054	52,654	2,039	5,571	7,303	177,560	---	184,863	8,898	---	24,173	11,118	289,316	905,469	---	7,225	11,306	1,213,316	
SANDSTONE	507,914	377,756	330,461	34,425	27,263	---	454,970	---	454,970	324,274	1,719	1,339,842	81,891	1,500,000	---	96,092	115,707	3,051,641		
SARGEANT	29,635	15,000	14,572	137	---	---	6,939	---	6,939	792	---	3,635	1,014	27,089	---	---	---	---	27,089	
SCANLON	412,404	76,274	75,539	---	20,566	---	299,616	---	299,616	12,950	2,206	24,228	11,120	446,225	---	251	---	446,476		
SEAFORTH	15,148	7,022	7,020	---	565	---	24,293	---	24,293	3,308	---	---	1,329	36,515	---	1,675	---	---	38,190	
SEBEKA	186,805	113,000	146,669	5,221	565	---	234,114	---	234,114	183,375	4,675	31,109	102,543	708,271	586,715	8,387	64,290	27,614	1,395,277	
SEDAN	14,555	6,234	10,479	---	2,000	---	13,063	---	13,063	80	---	761	8,358	34,741	---	---	---	---	34,741	
SHAFER	165,797	132,260	114,597	8,596	10,299	---	52,924	---	52,924	2,146	---	8,995	61,496	259,053	---	---	2,000	---	261,053	
SHELLY	36,801	20,881	20,713	---	127	---	73,882	1,632	75,514	14,566	410	6,679	27,783	145,792	---	---	---	---	145,792	
SHERBURN	267,924	212,003	209,870	43,199	486	---	412,520	---	412,520	61,192	3,489	79,210	23,058	833,024	---	5,000	---	---	838,024	
SHEVLIN	38,362	8,108	8,041	---	3,530	80,000	22,887	---	102,887	280	---	3,595	47,714	166,047	---	---	---	30,100	196,147	
SILVER BAY	547,873	375,622	275,427	3,520	8,831	1,170,045	1,139,571	123,169	2,432,785	145,506	4,107	117,282	116,988	3,104,446	---	23,435	31,926	328,743	3,488,550	
SILVER LAKE	284,008	183,239	195,199	27,123	8,113	1,248	237,389	9,207	247,844	83,523	5,047	7,363	72,038	646,250	---	54,650	57,565	758,465		
SKYLINE	202,981	24,999	25,935	---	---	---	19,851	---	19,851	120	---	7,255	2,286	55,447	---	---	---	---	55,447	
SLAYTON	670,920	243,053	285,651	38,754	5,040	24,583	888,810	141,994	1,055,387	99,247	12,040	20,836	82,159	1,599,114	---	---	---	153,048	1,752,162	
SOBIESKI	54,640	7,423	7,587	---	3,595	2,885	9,397	---	12,282	---	321	25	5,138	28,948	---	---	---	---	28,948	
SOLWAY	23,128	5,823	5,155	---	1,500	---	12,136	---	12,136	2,958	---	1,979	4,582	28,310	---	---	---	---	28,310	
SOUTH HAVEN	61,674	57,370	54,704	1,446	354	---	41,796	2,119	43,915	91,539	---	3,745	13,015	208,718	---	---	155	---	208,873	
SPICER	778,084	363,817	608,418	403,456	45,298	62,704	446,260	---	508,964	117,844	2,465	98,735	338,783	2,123,963	---	---	---	70,635	2,194,598	
SPRING GROVE	392,022	234,547	239,486	16,528	1,597	---	433,178	---	433,178	48,520	2,245	31,139	262,998	1,035,691	---	187,944	179,923	1,403,558		
SPRING HILL	20,866	8,844	6,914	---	1,997	---	6,738	---	6,738	---	---	---	---	15,649	---	---	---	---	15,649	
SPRING PARK	1,817,021	361,858	712,938	15,995	52,598	---	137,270	11,084	148,354	---	28,934	133,907	26,012	1,118,738	---	---	---	215,699	1,334,437	
SPRINGFIELD	558,106	487,076	583,142	100,758	5,973	605,765	893,443	20,005	1,519,213	193,175	10,727	135,808	375,388	2,924,184	1,142,166	---	---	577,600	4,643,950	
SQUAW LAKE	29,512	5,051	5,248	---	2,800	---	14,651	---	14,651	9,603	---	44	12,775	45,121	---	---	---	4,415	49,536	
STACY	496,905	92,077	96,893	4,516	10,204	---	123,805	---	123,805	7,248	4,711	7,850	38,034	293,261	---	10,000	65,180	368,441		
STARBUCK	437,351	235,015	274,015	93,105	16,425	---	295,177	---	295,177	60,433	---	4,456	206,503	953,077	558,052	40,000	2,528	---	1,553,657	
STEEN	34,889	15,000	14,867	---	---	---	17,429	614	18,043	12,898	---	4,520	499	50,827	---	---	---	---	50,827	
STEPHEN	163,310	111,000	114,708	78,034	1,068	16,103	191,447	---	207,550	17,462	679	9,537	76,366	505,404	---	80,000	---			

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
ST. ANTHONY [STEARNS]	16,350	3,228	3,123	---	830	---	4,282	---	4,282	---	---	2,302	---	10,537	---	---	---	---	10,537
ST. BONIFACIUS	1,558,742	351,130	466,111	22,057	189,748	---	130,393	6,368	136,761	195,562	31,601	112,165	389,825	1,543,830	---	---	77,223	132,340	1,753,393
ST. CLAIR	232,594	84,500	177,024	---	2,115	---	116,403	119,600	236,003	45,781	---	19,592	42,239	522,754	475,000	---	---	73,271	1,071,025
ST. HILAIRE	72,734	32,802	33,660	6,316	1,291	---	57,113	---	57,113	33,700	---	4,447	49,858	186,385	---	---	44,976	---	231,361
ST. LEO	18,045	5,500	5,965	---	171	---	14,853	---	14,853	4,885	---	1,041	2,701	29,616	---	---	1,492	---	31,108
ST. MARTIN	107,829	42,833	62,819	---	2,785	---	35,041	---	35,041	24,252	---	5,218	63,148	193,263	18,032	---	---	13,237	237,132
ST. MARY'S POINT	456,289	90,567	96,637	---	19,397	27,833	12,058	1,737	41,628	---	639	4,862	2,424	165,587	---	---	---	2,699	168,286
ST. ROSA	35,785	3,430	2,221	---	2,071	---	5,043	---	5,043	45,326	---	1,778	256	56,695	---	---	---	---	56,695
ST. STEPHEN	354,244	103,213	102,515	9,603	8,190	---	101,905	---	101,905	70,503	1,324	7,192	29,101	330,333	---	---	---	30,373	360,706
ST. VINCENT	12,102	4,137	4,186	---	---	---	13,192	---	13,192	650	---	---	---	18,028	---	---	---	---	18,028
SUNBURG	24,063	28,977	24,385	---	20	165	25,348	---	25,513	44,881	---	7,267	1,251,709	1,353,775	---	---	---	4,214	1,357,989
SUNFISH LAKE	1,368,324	185,996	183,695	---	28,735	---	45,380	772	46,152	528	1,461	11,042	855	272,468	---	---	---	377	272,845
SWANVILLE	123,630	44,989	48,312	---	2,190	---	73,178	2,324	75,502	27,526	132	3,100	68,530	225,292	---	---	---	6,276	231,568
TACONITE	94,420	100,140	67,153	---	415	---	195,286	61,000	256,286	26,710	---	62,029	12,139	424,732	---	---	---	104,460	529,192
TAMARACK	19,922	5,814	6,190	---	1,980	176,913	8,726	1,746	187,385	85	---	1,591	963	198,194	---	---	---	---	198,194
TAOPI	11,858	3,088	3,033	---	700	---	4,242	---	4,242	---	---	1,407	---	9,382	---	---	---	---	9,382
TAUNTON	39,808	27,300	28,760	---	2,700	---	16,359	4,500	20,859	1,000	---	5,090	18,965	77,374	---	---	---	2,150	79,524
TAYLORS FALLS	524,246	294,936	305,300	50,140	16,514	---	198,165	---	198,165	26,476	3,155	17,140	53,722	670,612	---	---	---	19,241	689,853
TENNEY	19,866	6,322	6,314	---	---	---	1,879	---	1,879	130	---	44	1,363	9,730	---	---	---	---	9,730
TENSTRIKE	78,825	14,116	14,206	---	2,824	---	4,679	---	4,679	150	---	---	38	21,897	---	---	---	---	21,897
THOMSON	89,870	59,883	59,177	3,254	315	---	19,974	---	19,974	---	1,181	5,699	---	89,600	---	---	6,340	6,388	102,328
TINTAH	15,771	9,575	9,815	---	300	---	22,593	---	22,593	10,371	---	39	13,064	56,182	---	---	---	---	56,182
TONKA BAY	3,381,381	459,058	468,394	15,758	117,887	---	83,345	4,698	88,043	8,570	12,118	68,262	37,486	816,518	---	---	21,199	10,000	847,717
TOWER	180,611	143,900	152,001	---	8,816	70,000	229,429	196,773	496,202	194,982	3,176	26,781	219,355	1,101,313	112,204	---	---	---	1,213,517
TRACY	550,340	430,705	437,191	50,994	16,985	---	981,237	---	981,237	67,626	8,147	195,139	299,925	2,057,244	1,500,000	7,000	294,584	218,504	4,077,332
TRAIL	48,946	7,783	7,744	---	1,510	---	3,857	---	3,857	---	---	409	4,250	17,770	---	---	---	---	17,770
TRIMONT	196,560	110,093	105,100	18,626	405	---	243,823	3,597	247,420	25,756	4,252	39,509	30,851	471,919	---	---	---	---	471,919
TROMMALD	34,879	15,663	15,849	---	---	7,260	16,757	---	24,017	---	---	410	419	40,695	---	---	2,500	4,497	47,692
TROSKY	25,615	7,821	7,802	---	2,343	---	5,404	---	5,404	238	551	98	694	17,130	---	---	---	---	17,130
TRUMAN	334,227	152,729	169,719	1,057	4,544	---	396,042	2,401	398,443	111,312	8,844	20,227	30,607	744,753	---	---	20,332	36,161	801,246
TURTLE RIVER	34,709	4,779	5,912	---	5,609	---	324	---	324	504	---	1,593	7	13,949	---	---	---	---	13,949
TWIN LAKES	48,919	5,570	2,665	---	---	---	55,878	---	55,878	510	---	27,525	2,201	88,779	---	---	---	---	88,779
TWIN VALLEY	154,095	87,760	79,501	4,051	1,171	17,349	268,466	816	286,631	25,677	5,867	20,877	50,771	474,546	---	---	5,000	---	479,546
TYLER	295,307	152,946	146,053	1,951	1,351	---	312,295	---	312,295	68,911	2,740	57,573	92,080	682,954	250,000	---	168,787	10,000	1,112,864
ULEN	88,165	25,749	22,284	20	1,280	---	142,895	1,024	143,919	13,640	---	27,505	14,715	223,363	---	---	10,000	---	233,363
UNDERWOOD	105,885	40,592	34,913	471	3,047	---	86,849	---	86,849	26,998	101	3,247	20,237	175,863	260,064	---	39,549	32,550	508,026
UPSALA	160,463	70,499	72,250	8,349	1,975	---	72,922	2,372	75,294	50,513	865	11,123	6,379	226,748	---	---	26,556	---	253,304
URBANK	18,622	1,801	1,850	220	53	---	4,861	---	4,861	1,140	---	121	4,237	12,482	---	---	---	---	12,482
UTICA	85,343	16,432	16,199	---	2,377	---	33,776	---	33,776	694	---	2,633	6,246	61,925	---	---	---	---	61,925
VERGAS	120,702	51,659	56,753	30,388	4,341	---	105,454	---	105,454	10,102	---	1,161	21,189	229,388	---	---	13,000	13,635	256,023
VERMILLION	333,051	54,847	40,557	---	14,398	---	44,769	---	44,769	800	---	4,726	8,715	113,965	---	---	51,474	---	165,439
VERNDALE	150,677	112,952	137,370	---	241	---	121,589	---	121,589	16,739	30,389	12,827	93,301	412,456	---	---	---	10,000	422,456
VERNON CENTER	119,057	96,339	99,509	6,999	2,911	---	76,551	600	77,151	12,472	4,955	6,594	24,037	234,628	---	---	---	---	234,628
VESTA	57,104	76,000	78,678	17,863	155	---	95,129	---	95,129	9,199	---	6,761	4,896	212,681	---	---	4,000	6,562	223,243
VIKING	12,864	3,909	4,038	---	10	---	26,291	---	26,291	5,217	131	5,398	4,119	45,204	---	---	---	---	45,204
VILLARD	66,209	25,288	24,188	818	2,022	---	53,377	---	53,377	11,450	---	2,873	24,110	118,838	---	---	---	---	118,838
VINING	28,009	8,756	8,834	---	1,670	---	22,603	---	22,603	8,676	---	2,130	1,084	44,997	---	---	---	---	44,997
WABASSO	209,493	135,075	157,058	82,678	3,200	---	193,576	16,568	210,144	127,960	1,859	50,427	212,223	845,549	1,069,139	---	53,200	54,429	2,022,317
WAHKON	163,295	40,001	42,015	---	5,763	---	27,293	---	27,293	3,565	870	1,676	6,751	87,933	---	---	30,600	---	118,533
WALDORF	60,232	20,136	20,974	208	19	---	83,004	---	83,004	13,556	---	347	27,383	145,491	50,000	---	5,000	---	200,491
WALKER	952,514	443,005	631,257	78,761	75,642	---	425,368	---	425,368	479,690	8,367	96,920	146,503	1,942,508	24,000	---	100,000	785,563	2,852,071
WALNUT GROVE	165,429	64,259	66,759	20,859	885	---	199,122	---	199,122	78,132	4,876	29,617	44,176	444,426	---	---	20,775	42,485	507,686
WALTERS	9,929	6,503	7,294	---	525	---	50,403	364	50,767	8,834	---	913	3,232	71,565	---	---	---	---	71,565
WALTHAM	32,338	16,219	14,823	---	2,452	---	36,179	---	36,179	465	---	20,545	5,054	79,518	---	---	---	4,647	84,165
WANAMINGO	389,128	262,984	296,042	177,558	18,927	---	226,496	---	226,496	42,049	493	71,214	138,898	971,677	---	---	12,039	66,869	1,050,585
WANDA	22,901	20,218	20,264	3,944	2,389	---	16,858	---	16,858	6,512	---	3,934	3,068	56,969	---	---	---	---	56,969
WARBA	68,619	19,478	20,525	---	1,240	---	19,833	---	19,833	6,755	---	1,421	32,886	82,660	---	---	---	---	82,660
WARREN	350,257	185,608	194,614	8,998	12,826	688,222	1,282,053	---	1,970,275	71,884	747	40,393	169,266	2,469,003	---	---	---	3,671	2,472,674
WARROAD	848,911	481,349	673,790	84,969	15,671	---	498,769	---	498,769	560,802	19,711	189,071	184,310	2,227,093	285,000	125,000	325,000	7,436	2,969,529
WATERVILLE	691,528	565,331	594,184	165,347	14,625	219,561	631,643	14,322	865,526	10,451	12,922	49,801	85,854	1,798,710	471,125	---	---	---	2,269,835
WATKINS	227,318	149,166	171,201	16,823	7,942	19,450	196,486	---	215,936	163,550	4,255	64,960	290,037	934,704	245,294	---	---	324,377	1,504,375
WATSON	36,146	47,954	31,096	---	2,285	---	70,862	---	70,862	110	---	12,853	7,784	124,990	---	---	---	---	124,990
WAUBUN	84,877	40,216	48,777	---	2,253	1,248	66,266	1,000	68,514	23,984	---	6,803	1,031	151,362	---	---	---	12,800	164,162
WAVERLY	470,915	205,945	209,758	59,165	6,235	---	153,901	---	153,901	5,423	462	52,668	43,506	531,118	26,571	---	56,207	65,971	679,867
WELCOME	176,022	161,931	15																

**Table 5
Classification of City Revenues
Governmental Funds
For the Year Ended December 31, 2001**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 2001	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources			
																Other Financing Sources	Enterprise Funds		Transfers Governmental Funds
WESTBROOK	150,554	86,524	87,932	25,521	4,825	---	298,742	17,262	316,004	134,464	1,543	51,886	67,749	689,924	---	---	27,000	18,040	734,964
WESTPORT	11,660	1,186	1,344	3,436	1,616	---	2,298	---	2,298	---	---	401	750	9,845	---	---	---	---	9,845
WHALAN	18,732	12,639	12,596	---	37	---	24,398	---	24,398	1,292	---	1,274	576	40,173	---	---	---	---	40,173
WHEATON	486,264	362,242	414,838	2,050	4,988	---	656,473	---	656,473	196,852	1,200	11,933	569,873	1,858,207	---	---	25,000	---	1,883,207
WILDER	22,186	10,837	11,236	---	---	---	14,628	---	14,628	---	---	855	221	26,940	---	---	---	---	26,940
WILLERNIE	367,600	65,736	81,520	---	8,663	---	81,584	---	81,584	22,195	2,380	11,118	6,979	214,439	---	4,679	---	---	219,118
WILLIAMS	43,517	25,140	38,264	---	---	---	38,390	---	38,390	17,659	---	7,805	54,889	157,007	---	---	10,000	---	167,007
WILLOW RIVER	127,662	13,586	10,877	280	3,090	---	38,752	---	38,752	18,948	---	4,653	28,118	104,718	---	---	---	3,401	108,119
WILMONT	87,040	34,317	34,263	---	495	---	75,465	---	75,465	24,516	231	7,948	6,892	149,810	---	---	---	---	149,810
WILTON	74,083	4,762	6,624	---	4,950	---	1,019	---	1,019	200	---	3,226	2,996	19,015	---	---	---	---	19,015
WINGER	55,224	14,911	15,376	19,262	3,045	---	62,744	---	62,744	5,615	---	12,501	29,401	147,944	---	---	---	---	147,944
WINNEBAGO	379,861	270,404	382,221	30,977	9,124	---	546,719	25,628	572,347	171,869	11,148	65,817	202,243	1,445,746	---	---	7,050	---	1,452,796
WINSTED	974,558	568,966	665,237	175,184	41,119	3,549	483,459	16,449	503,457	222,529	3,775	42,838	116,496	1,770,635	1,091,990	---	81,344	30,000	2,973,969
WINTHROP	425,320	271,997	415,578	28,603	12,271	---	505,430	---	505,430	219,294	3,667	78,399	1,990	1,265,232	---	---	---	52,275	1,317,507
WINTON	33,299	15,741	16,475	---	662	---	33,165	---	33,165	12,188	---	4,554	15,094	82,138	---	---	20,000	10	102,148
WOLF LAKE	10,734	1,318	2,056	---	424	---	8,170	---	8,170	36,421	---	523	94,348	141,942	---	---	30,000	---	171,942
WOLVERTON	45,647	27,150	25,321	---	1,464	---	80,118	---	80,118	22,114	---	4,986	7,658	141,661	---	---	---	8,199	149,860
WOOD LAKE	92,316	84,828	80,914	12,719	580	7,291	134,650	---	141,941	40,998	317	6,673	39,239	323,381	75,643	---	2,000	3,957	404,981
WOODLAND	2,026,591	142,438	146,462	---	3,690	---	32,879	2,084	34,963	625	4,341	5,936	3,043	199,060	---	---	---	---	199,060
WOODSTOCK	23,173	12,880	11,562	---	1,530	---	35,352	---	35,352	5,728	74	2,565	2,958	59,769	---	---	---	6,500	66,269
WRENSHALL	153,238	20,830	19,859	---	1,076	---	80,381	---	80,381	9,817	---	6,212	5,167	122,512	---	2,226	---	---	124,738
WRIGHT	31,932	13,583	13,648	---	2,150	---	15,627	---	15,627	13,864	---	2,620	3,675	51,584	---	---	---	---	51,584
WYKOFF	126,846	49,365	59,711	5,856	1,578	---	142,755	4,500	147,255	63,819	1,011	14,006	51,282	344,518	---	---	---	85,500	430,018
ZEMPLE	59,653	10,411	10,578	---	90	---	2,797	---	2,797	4,618	---	431	---	18,514	---	---	---	---	18,514
ZUMBRO FALLS	57,417	17,922	17,360	---	7,914	---	58,020	---	58,020	38,991	620	11,129	15,261	149,295	---	---	---	---	149,295
TOTAL	188,555,180	75,279,668	88,283,736	16,829,443	6,373,720	15,337,269	112,497,919	5,228,592	133,063,780	29,669,939	2,007,397	14,514,451	42,397,152	333,139,618	73,154,132	1,323,695	18,774,202	33,081,020	459,472,667

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
															Enterprise Funds	Governmental Funds	
ADA	1,688	329,315	265,237	266,515	125,540	251,672	235,954	---	1,474,233	534,890	33,000	38,464	2,080,587	---	---	52,487	2,133,074
ADAMS	800	91,398	102,186	35,076	41,789	15,890	138	40,137	326,614	184,502	172,000	179,153	862,269	---	28,701	18,799	909,769
ADRIAN	1,228	107,895	135,933	136,927	---	88,846	44,505	18,657	532,763	681,985	110,000	81,286	1,406,034	---	38,925	196,828	1,641,787
AITKIN	2,036	154,071	527,751	226,921	---	26,176	111,136	32,715	1,078,770	871,848	118,276	136,046	2,204,940	---	---	582,547	2,787,487
AKELEY	411	75,903	58,158	58,339	---	15,985	500	---	208,885	28,104	---	---	236,989	---	---	---	236,989
ALBANY	1,818	173,344	327,419	131,766	---	41,276	---	221,119	894,924	104,688	396,138	285,878	1,681,628	---	185	122,792	1,804,605
ALBERTA	141	17,782	1,500	17,084	9,481	---	---	1,260	47,107	---	6,964	2,966	57,037	4,313	---	1,702	63,052
ALDEN	660	122,018	53,312	35,458	---	22,740	---	4,736	238,264	165,611	50,000	12,775	466,650	---	30,000	103,431	600,081
ALDRICH	51	2,021	1,284	4,651	---	2,949	---	1,787	12,692	5,362	---	---	18,054	---	---	---	18,054
ALPHA	123	25,597	27,277	10,655	8,898	2,777	---	---	75,204	15,361	---	---	90,565	---	---	15,370	105,935
ALTURA	423	58,357	63,328	64,178	519	56,041	---	12,391	254,814	---	---	---	254,814	---	---	4,471	259,285
ALVARADO	367	51,651	5,598	73,273	---	7,047	98,145	29,708	265,422	---	79,937	27,279	372,638	---	---	---	372,638
AMBOY	571	51,953	67,057	88,473	---	923	10	1,816	210,232	24,840	---	---	235,072	---	---	70,465	305,537
ARCO	99	14,604	4,511	9,444	---	286	5,130	16,082	50,057	9,113	---	---	59,170	---	3,000	---	62,170
ARGYLE	659	58,901	41,590	122,945	---	25,140	33,096	84,653	366,325	212,747	73,487	15,514	668,073	---	12,912	98,700	779,685
ARLINGTON	2,072	196,139	485,985	207,832	6,565	110,407	108,966	17,696	1,133,590	529,593	354,058	385,514	2,402,755	---	---	200,070	2,602,825
ASHBY	478	50,394	60,876	42,725	620	32,551	2,758	11,200	201,124	6,123	10,000	8,459	225,706	---	5,200	---	230,906
ASKOV	372	81,593	23,070	25,205	---	11,219	---	10,560	151,647	4,458	---	---	156,105	---	---	---	156,105
ATWATER	1,077	157,302	169,450	87,150	2,128	37,922	---	30	453,892	80,479	436,000	157,042	1,127,503	2,415,256	---	292,475	3,835,234
AUDUBON	449	112,898	88,466	27,279	8,118	7,313	55,072	8,296	307,442	69,132	20,000	63,129	459,703	---	5,000	9,875	474,578
AURORA	1,836	218,330	444,463	421,624	---	172,389	36,275	40,020	1,333,101	253,916	201,233	125,644	1,913,894	---	---	33,786	1,947,680
AVOCA	145	13,095	2,839	8,857	---	828	91,903	4,166	121,688	9,431	30,000	3,610	164,729	---	---	2,872	167,601
AVON	1,264	307,336	225,650	98,278	---	25,359	144,091	22,500	823,214	37,093	269,727	140,727	1,270,761	---	20,640	---	1,291,401
BABBITT	1,662	318,021	436,107	218,517	---	252,875	177,214	79,543	1,482,277	468,137	30,000	117,955	2,098,369	---	46,144	321,794	2,466,307
BACKUS	311	49,342	60,958	15,283	4,119	5,059	3,546	20,103	158,410	433,307	---	---	591,717	---	---	2,508	594,225
BADGER	470	67,495	27,838	31,886	---	1,100	82,861	51,850	263,030	82,125	27,000	14,313	386,468	---	---	---	386,468
BAGLEY	1,231	118,628	340,911	133,445	---	42,676	166,577	15,212	817,449	133,327	---	---	950,776	---	31,215	---	981,991
BALATON	637	137,054	119,543	75,521	---	43,396	64,721	11,205	451,440	88,711	16,542	35,257	591,950	---	---	69,099	661,049
BARNESVILLE	2,201	462,454	360,177	119,406	---	255,741	182,641	38,267	1,418,686	125,802	157,815	138,707	1,841,010	---	---	1,639,048	3,480,058
BARNUM	529	157,935	14,645	43,942	---	17,656	---	3,524	237,702	21,518	39,500	9,344	308,064	---	6,000	2,500	316,564
BARRETT	357	69,650	36,484	58,484	34,596	5,036	---	---	204,250	183,245	379,943	43,999	811,437	---	---	12,867	824,304
BARRY	22	1,970	751	1,808	---	---	---	---	4,529	---	---	---	4,529	---	---	---	8,529
BATTLE LAKE	751	99,572	154,986	56,380	1,843	27,466	1,465	24,544	366,256	22,150	40,427	24,770	453,603	---	---	14,951	468,554
BAUDETTE	1,096	160,521	216,178	112,107	---	79,965	---	26,247	595,018	97,189	---	---	692,207	---	---	---	692,207
BEARDSLEY	255	37,331	23,496	20,917	1,224	859	---	32,959	116,786	47,345	36,100	8,680	208,911	---	15,000	24,108	248,019
BEAVER BAY	181	79,948	7,569	41,052	---	---	---	---	149,160	---	---	---	159,306	---	---	---	159,306
BEAVER CREEK	247	40,404	24,218	61,121	---	838	---	6,114	132,695	36,582	---	---	169,277	---	---	---	169,277
BEJOU	96	15,503	919	3,761	2,845	4,985	18,753	---	46,766	1,161	---	---	47,927	---	---	---	47,927
BELGRADE	751	69,204	88,313	108,495	56,513	21,147	13,134	42,225	399,031	112,633	70,000	158,267	739,931	---	---	---	739,931
BELLECHESTER	173	6,574	5,545	7,464	17,248	922	2,191	804	40,748	21,786	9,000	161	71,695	---	---	---	71,695
BELLINGHAM	203	28,963	17,727	29,935	14,404	580	---	---	91,609	4,253	20,000	1,963	117,825	---	2,383	---	120,208
BELTRAMI	98	12,652	5,831	11,241	2,794	600	---	---	33,118	1,444	5,000	2,850	42,412	---	---	---	42,412
BELVIEW	406	63,684	68,238	63,983	---	7,759	100,152	---	303,816	187,998	50,000	26,887	568,701	---	---	---	568,701
BENA	116	18,600	2,800	6,580	2,000	2,400	---	1,000	33,380	4,700	---	---	38,080	---	---	---	38,080
BERTHA	469	95,196	58,538	39,264	---	---	1,885	---	194,883	34,831	---	---	229,714	---	---	---	229,714
BETHEL	448	132,740	40,043	28,898	26,172	3,870	---	---	231,723	---	23,379	21,721	276,823	---	---	---	276,823
BIG FALLS	264	94,327	10,484	25,012	---	29,802	35,698	32,875	228,198	11,696	---	---	239,894	---	10,708	24,500	275,102
BIGELOW	230	17,509	11,828	14,851	15,016	1,673	---	11,543	72,420	7,505	6,500	3,920	90,345	---	---	---	90,345
BIGFORK	471	49,891	104,560	24,492	---	16,710	---	49,907	245,560	57,607	11,000	9,583	323,750	---	8,778	74,363	406,891
BINGHAM LAKE	164	21,364	1,688	21,095	1,035	1,134	624	623	47,563	3,633	---	---	51,196	---	---	---	51,196
BIRCHWOOD	968	102,820	89,490	39,253	133,264	3,612	---	5,579	374,018	5,980	---	---	379,998	---	24,073	20,825	424,896
BIRD ISLAND	1,189	92,784	161,250	101,789	3,187	50,798	171,535	20,231	601,574	455,977	96,000	20,437	1,173,988	---	72,228	66,558	1,312,774
BISCAY	115	16,319	713	7,661	---	2,260	---	262	27,215	---	---	---	27,215	---	18,380	---	45,595
BIWABIK	936	322,729	349,158	229,606	---	56,661	150,716	32,929	1,141,799	1,046,310	104,132	72,243	2,364,484	---	---	93,607	2,458,091
BLACKDUCK	714	121,540	144,166	103,946	---	37,531	141,155	9,780	558,118	6,313	52,807	45,700	662,938	---	29,000	96,560	788,498
BLOMKEST	183	15,229	20,025	12,138	9,765	38,723	---	1,007	96,887	517	5,000	6,305	108,709	---	---	---	108,709
BLOOMING PRAIRIE	1,955	298,891	254,216	152,215	---	163,158	66,319	10,291	945,090	238,298	87,363	65,686	1,336,437	---	165,103	65,500	1,567,040
BLUFFTON	212	12,564	9,102	9,227	756	6,796	130	1,415	39,990	11,464	---	---	51,454	---	---	---	51,454
BOCK	106	13,631	2,404	5,124	---	430	---	---	21,589	308,179	---	---	329,768	---	---	---	329,768
BORUP	90	11,453	2,035	5,144	---	179	2,280	---	24,377	---	---	---	24,377	---	1,000	---	25,377
BOVEY	664	83,134	139,932	132,187	---	40,562	---	213,447	609,262	372,403	21,326	7,945	1,010,936	---	18,500	5,198	1,034,634

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal		Total Expenditures	Other Financing Uses	Transfers		
											Payments	Payments			Enterprise Funds	Governmental Funds	
BOWLUS	259	4,380	17,825	21,636	---	1,129	---	6,300	51,270	54,000	20,000	6,188	131,458	---	---	---	131,458
BOY RIVER	40	1,322	313	2,113	66	---	---	860	4,674	---	---	---	4,674	---	---	---	4,674
BOYD	205	73,018	34,337	20,509	20,242	2,824	---	100	151,030	23,518	---	---	174,548	---	348,144	---	522,692
BRAHAM	1,295	210,733	229,924	192,612	---	6,252	78	---	639,599	163,575	65,607	32,199	900,980	---	---	493	901,473
BRANDON	448	35,594	24,411	42,572	1,890	15,935	120,083	32,378	272,863	43,176	15,991	53,072	385,102	---	---	30,128	415,230
BREEZY POINT	1,063	197,458	284,622	348,531	5,980	17,591	4,758	17,374	876,314	147,182	254,359	10,213	1,288,068	---	---	---	1,288,068
BREWSTER	499	71,100	37,199	27,109	34,572	1,160	21,496	9,633	202,269	46,569	30,000	12,275	291,113	---	---	---	291,113
BRICELYN	374	60,589	43,288	68,571	3,565	6,600	---	---	182,613	15,949	21,111	5,470	225,143	---	---	26,581	251,724
BROOK PARK	156	27,576	15,948	5,751	---	2,110	---	---	51,385	---	---	---	51,385	---	---	---	51,385
BROOKS	140	8,401	6,035	2,997	6,320	798	23,918	12,463	60,932	3,476	---	---	64,408	---	---	---	64,408
BROOKSTON	97	7,270	2,750	6,319	550	2,282	---	200	19,371	---	---	---	19,371	---	---	---	19,371
BROOTEN	650	64,411	74,587	96,303	---	24,315	70,560	42,603	372,779	16,016	---	71,819	460,614	---	68,593	---	529,207
BROWERVILLE	734	111,198	86,632	142,811	---	10,866	---	13,739	365,246	115,853	55,000	43,710	579,809	---	---	48,164	627,973
BROWNS VALLEY	672	107,479	209,569	46,509	---	90,258	---	16,143	469,958	200,899	44,000	41,864	756,721	---	---	290,363	1,047,084
BROWNSDALE	724	59,162	46,165	83,784	---	18,501	---	9,688	217,300	4,009	18,000	33,006	272,315	---	---	---	272,315
BROWNSVILLE	523	36,789	26,530	40,363	---	34,953	---	4,142	142,777	11,165	47,622	17,222	218,786	---	---	5,000	223,786
BROWNTON	811	74,884	224,979	168,890	57,583	17,341	---	1,154	544,831	513,538	34,000	116,735	1,209,104	---	---	---	1,209,104
BRUNO	102	11,020	6,931	7,702	---	4,131	---	5,734	35,518	---	20,000	1,200	56,718	---	---	3,184	59,902
BUCKMAN	210	7,307	1,307	5,939	11,153	7,197	---	3,162	36,065	36,033	15,000	5,500	92,598	---	---	---	92,598
BUFFALO LAKE	773	78,572	148,707	63,284	1,489	22,277	10,736	79,616	404,681	3,712	94,081	40,048	542,522	---	706,089	---	1,248,611
BUHL	985	170,414	164,839	218,052	---	124,979	273,491	43,208	994,983	693,886	43,445	37,907	1,770,221	---	---	147,643	1,917,864
BURTRUM	142	8,794	4,504	4,465	361	1,284	---	1,441	20,849	5,169	---	---	26,018	---	1,820	---	27,838
BUTTERFIELD	561	63,714	26,654	72,152	13,139	3,369	---	259	179,287	37,761	---	---	217,048	---	---	---	217,048
CALLAWAY	199	16,167	41,743	23,043	5,342	7,267	---	5,842	99,404	16,654	---	---	116,058	---	12,366	8,022	136,446
CALUMET	373	112,068	74,532	131,408	---	37,777	287,245	14,945	657,975	268,621	11,000	16,388	953,984	---	---	13,902	967,886
CAMPBELL	236	16,982	12,285	13,125	1,488	13,492	---	4,835	62,207	1,842	---	---	64,049	---	---	8,491	72,540
CANBY	1,905	262,961	241,673	224,778	---	146,164	---	142,659	1,018,235	496,559	126,000	122,579	1,763,373	---	124,543	117,568	2,005,484
CANTON	340	40,110	26,538	28,383	---	16,501	---	11,376	122,908	42,799	---	---	165,707	---	---	---	165,707
CARLOS	337	36,733	54,928	29,862	1,619	8,894	---	---	132,036	263,610	---	70,866	466,512	---	---	92,443	558,955
CARLTON	800	123,265	74,121	84,234	5,479	34,190	---	34,599	355,888	248,917	87,400	72,427	764,632	---	---	33,666	798,298
CARVER	1,462	586,426	79,048	174,636	---	39,866	30,093	5,222	915,291	605,548	40,000	52,747	1,613,586	---	---	78,385	1,691,971
CASS LAKE	863	194,644	459,242	172,917	2,801	13,677	54,292	13,786	911,359	48,953	50,147	26,664	1,037,123	---	---	23,507	1,060,630
CEDAR MILLS	52	4,038	685	2,816	---	521	---	966	9,026	8,503	---	---	17,529	---	---	---	17,529
CENTER CITY	597	52,075	79,495	61,621	1,889	1,582	---	1,134	197,796	221,339	17,666	11,413	448,214	---	---	5,437	453,651
CEYLON	407	51,687	65,735	82,459	2,444	2,598	---	13,571	218,494	10,851	---	---	229,345	---	---	---	229,345
CHANDLER	273	57,784	26,466	20,520	7,645	3,281	637,141	4,533	757,370	27,080	4,000	4,725	793,175	---	4,060	709	797,944
CHATFIELD	2,400	359,956	376,626	196,384	---	210,870	145,049	387	1,289,272	745,225	565,635	187,216	2,787,348	---	---	357,504	3,144,852
CHICKAMAW BEACH	149	3,568	2,765	6,436	---	---	---	3,526	16,295	---	13,000	1,526	30,821	---	---	---	30,821
CHOKIO	444	152,643	23,879	9,691	---	3,147	---	5,584	194,944	853,676	41,895	46,641	1,137,156	19,343	802	94,696	1,251,997
CLARA CITY	1,384	167,594	146,045	193,335	---	64,060	69,061	2,306	642,401	122,622	2,558	4,442	772,023	---	---	68,306	840,329
CLAREMONT	620	71,041	71,089	85,439	---	6,584	120,540	6,720	361,413	38,516	24,717	77,960	502,606	---	---	---	502,606
CLARISSA	605	105,488	57,969	42,067	---	13,746	---	2,307	221,577	203,773	10,000	365	435,715	---	---	8,335	444,050
CLARKFIELD	938	150,879	144,571	152,132	---	46,777	3,836	96	498,291	78,295	67,988	18,556	663,130	---	---	---	663,130
CLARKS GROVE	731	101,410	22,249	6,497	---	10,430	---	---	140,586	77,744	---	---	218,330	---	3,800	67,319	289,449
CLEAR LAKE	273	47,799	83,311	86,048	24,021	23,684	---	2,182	267,045	141,943	25,000	10,050	444,038	---	---	---	444,038
CLEARBROOK	563	75,806	123,355	58,692	---	107,191	11,021	2,799	378,864	17,171	73,699	80,252	549,986	---	---	---	549,986
CLEARWATER	883	95,171	172,568	107,839	---	48,339	---	---	423,917	136,558	81,591	51,700	693,766	---	---	34,300	728,066
CLEMENTS	190	20,171	21,302	13,095	4,291	3,264	---	---	62,123	26,476	---	---	88,599	---	---	---	88,599
CLEVELAND	669	70,819	100,662	50,897	---	---	---	---	222,378	12,425	4,310	2,026	241,139	---	---	---	241,139
CLIMAX	241	32,184	17,405	18,538	---	6,503	---	8,132	82,762	22,844	1,237	725	107,568	---	8,921	---	116,489
CLINTON	443	50,037	83,575	81,567	122	3,581	---	35,148	254,030	11,105	24,189	20,697	310,021	---	---	73,975	383,996
CLITHERALL	123	6,395	1,051	2,655	14	785	---	223	11,123	4,250	---	---	15,373	---	---	---	15,373
CLONTARF	170	15,955	9,066	12,125	9,412	200	---	15,436	62,194	---	10,000	---	72,194	---	11,000	---	83,194
COATES	167	17,107	11,085	3,535	53	809	7,665	---	40,254	---	3,556	---	43,810	---	---	---	43,810
COBDEN	53	3,396	419	3,277	---	1,520	---	113	8,725	193,744	4,750	---	207,219	---	---	---	207,219
COHASSET	2,481	487,417	199,629	153,083	---	108,166	31,560	15,670	995,525	934,687	344,582	310,776	2,585,570	---	247,912	1,080,000	3,913,482
COLERAINE	1,123	130,696	245,548	295,752	---	143,907	36,921	241,850	1,094,674	562,334	96,091	152,993	1,906,092	---	---	606,183	2,512,275
COLOGNE	1,068	137,494	95,125	107,865	---	16,610	48,697	---	405,791	73,389	51,500	5,412	536,092	---	---	65,581	601,673
COMFREY	368	77,761	89,162	61,050	15,274	52,254	95,218	56,650	447,369	221,736	970,000	73,085	1,712,190	---	---	621,352	2,333,542
COMSTOCK	123	9,108	2,500	4,115	---	4,605	---	1,524	21,852	35,890	---	---	57,742	---	---	---	57,742
CONGER	151	17,872	7,118	8,028	12,533	4,759	---	6,380	56,690	61,392	---	---	118,082	---	1,000	63,394	182,476

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Governmental Funds	
				Sanitation											Enterprise Funds			
COOK	612	84,403	269,780	95,421	---	53,318	95,359	9,175	607,456	9,658	18,199	7,576	642,889	---	---	30,118	673,007	
CORRELL	45	5,118	188	4,448	---	204	---	5,107	15,065	---	---	---	15,065	---	---	---	15,065	
COSMOS	586	65,813	77,790	68,052	30,386	26,029	---	---	268,070	20,851	20,000	9,353	318,274	---	---	10,490	328,764	
COTTONWOOD	1,144	115,208	176,027	148,499	76,827	29,084	122,205	20,239	688,089	240,947	48,038	65,317	1,042,391	---	---	512,722	1,555,113	
COURTLAND	543	54,427	33,951	55,910	578	2,027	5,616	11,076	163,585	191,059	196,584	42,961	594,189	---	3,614	35,925	633,728	
CROMWELL	188	95,875	61,069	12,467	---	11,984	---	11,977	193,372	145,032	14,892	3,897	357,193	---	---	3,600	360,793	
CROSBY	2,308	175,954	740,431	361,098	3,217	781,728	21,403	170,874	2,254,705	133,461	112,507	76,386	2,577,059	---	---	41,728	2,618,787	
CROSSLAKE	1,934	489,285	352,004	810,458	23,400	162,431	22,531	1,500	1,861,609	560,370	206,268	129,739	2,757,986	---	---	204,250	2,962,236	
CURRIE	220	37,507	23,060	48,248	2,640	5,335	---	7,676	124,466	14,189	15,000	7,755	161,410	---	18,470	13,200	193,800	
CUYUNA	241	16,179	53,485	22,500	---	---	---	4,985	97,149	---	3,948	---	101,097	---	---	---	101,097	
CYRUS	296	35,014	18,498	34,350	---	1,427	---	2,618	91,907	7,550	13,286	3,353	116,096	---	---	---	116,096	
DAKOTA	328	17,952	9,345	18,532	---	7,145	---	5,418	58,392	---	12,244	5,865	76,501	---	---	---	76,501	
DALTON	260	29,330	19,053	16,573	79	8,824	---	7,564	81,423	2,339	---	---	83,762	---	---	1,635	85,397	
DANUBE	525	57,436	72,089	58,510	334	1,901	---	19,723	209,993	103,994	45,000	27,487	386,474	---	---	7,008	393,482	
DANVERS	107	21,641	26,513	8,392	---	4,494	---	---	61,040	10,364	---	---	71,404	---	---	---	71,404	
DARFUR	132	15,640	8,296	16,238	---	1,196	---	4,358	45,728	1,248	---	---	46,976	---	8,403	---	55,379	
DARWIN	276	16,154	3,825	14,945	13,265	16,811	---	---	65,000	14,347	---	---	79,347	---	---	4,000	83,347	
DASSEL	1,246	156,801	203,267	132,925	2,161	28,763	40	46,713	570,670	297,781	90,000	58,200	1,016,651	---	---	140,444	1,157,095	
DAWSON	1,520	282,143	279,432	285,815	---	195,186	52,983	91,852	1,187,411	45,121	58,858	64,895	1,356,285	---	---	20,406	1,376,691	
DE GRAFF	129	18,310	2,924	8,741	---	284	---	3,701	33,960	---	---	---	33,960	---	---	---	33,960	
DEER CREEK	335	22,956	21,873	28,371	669	19,922	---	9,608	103,399	---	---	---	103,399	---	---	---	103,399	
DEER RIVER	905	164,249	362,849	81,375	---	25,520	113,502	4,047	751,542	466,313	100,000	72,223	1,390,078	---	---	120,686	1,510,764	
DEERWOOD	591	76,399	143,267	94,545	---	30,396	23,846	34,843	403,296	226,372	23,609	10,507	663,784	---	---	121,399	785,183	
DELANAV	215	56,243	50,872	20,022	4,069	7,184	---	---	138,390	20,387	25,000	3,050	186,827	---	---	28,050	214,877	
DELHI	68	6,292	913	12,087	2,539	---	---	290	22,121	21,036	---	---	43,157	---	---	---	43,157	
DELLWOOD	1,061	74,968	164,386	130,094	9,355	2,195	---	2,880	383,878	5,338	---	---	389,216	---	---	55,039	444,255	
DENHAM	40	4,285	1,325	2,070	---	---	---	---	7,680	380	---	---	8,060	---	---	---	8,060	
DENNISON	170	32,859	12,888	14,820	---	1,199	---	2,734	64,500	923	15,000	14,065	94,488	---	---	245	94,733	
DENT	194	23,345	31,019	9,547	---	5,888	---	73	69,872	22,417	18,745	7,269	118,303	---	1,000	3,200	122,503	
DEXTER	334	46,663	15,461	33,006	625	1,840	36,187	2,936	136,718	20,984	53,234	13,028	223,964	---	---	3,086	227,050	
DODGE CENTER	2,273	248,414	273,137	206,338	4,463	264,208	17,593	44,885	1,059,038	2,392,351	215,000	124,956	3,791,345	---	114,628	213,922	4,119,895	
DONALDSON	36	5,198	1,400	9,125	5,225	1,197	---	1,413	23,558	---	---	---	23,558	---	---	---	23,558	
DONNELLY	256	45,392	28,121	22,087	20,968	8,558	---	---	125,126	---	20,000	2,027	147,153	14,063	---	150,827	312,043	
DORAN	55	4,704	1,906	5,424	5,077	1,210	---	2,290	20,611	---	---	---	20,611	---	---	---	20,611	
DOVER	445	35,762	41,675	31,940	---	9,126	---	26,823	145,326	299,174	---	---	444,500	---	---	135,362	579,862	
DOVRAY	67	9,938	7,555	5,018	---	72	2,515	---	25,098	11,050	428	616	37,192	---	---	500	37,692	
DUMONT	120	15,617	35,316	21,842	---	1,013	20,260	---	94,048	---	---	---	94,048	---	---	12,351	106,399	
DUNDAS	597	156,944	225,508	40,759	---	41,602	151,867	130	616,810	29,753	82,000	38,912	767,475	---	---	80,000	847,475	
DUNDEE	101	15,129	2,089	1,816	---	1,931	---	5,353	26,318	3,316	---	---	29,634	---	---	---	29,634	
DUNNELL	196	32,302	22,868	29,209	---	27,971	108,279	2,000	222,629	7,251	8,297	389	238,566	---	---	---	238,566	
EAGLE BEND	610	74,440	63,269	69,480	---	9,317	---	---	216,506	65,008	10,428	4,975	296,917	---	---	38,822	335,739	
EAGLE LAKE	1,837	173,075	194,655	100,711	71,276	53,209	26,194	---	619,120	779,983	319,000	72,454	1,790,557	---	---	741	1,791,298	
EAST GULL LAKE	978	107,537	30,953	121,540	---	85	---	24,545	284,660	101,554	15,000	2,806	404,020	---	---	8,000	412,020	
EASTON	214	35,908	46,042	34,223	---	1,837	---	---	118,010	7,306	---	1,250	126,566	---	---	---	126,566	
ECHO	273	68,136	52,912	40,595	---	1,946	---	3,622	167,211	24,451	---	---	191,662	---	20,000	---	211,662	
EDEN VALLEY	867	107,762	158,070	86,138	18,776	52,785	291,839	11,816	727,186	1,824,229	50,000	33,981	2,635,396	---	---	14,000	2,649,396	
EDGERTON	1,030	69,814	100,799	116,224	---	60,214	3,461	7,497	358,009	85,847	---	2,615	446,471	---	120,608	3,348	570,427	
EFFIE	85	6,745	---	5,855	---	2,928	---	2,979	18,507	369	---	---	18,876	---	---	---	18,876	
EITZEN	232	37,644	12,665	1,897	2,341	3,952	19,000	662	78,161	1,764	10,150	3,045	93,120	---	---	---	93,120	
ELBA	213	13,046	3,945	17,128	---	2,952	---	2,079	39,150	5,903	---	---	45,053	---	---	18,042	63,095	
ELBOW LAKE	1,277	208,959	114,893	184,320	116,325	80,111	71,181	90,645	866,434	2,436,459	181,052	285,485	3,769,430	---	4,217	98,448	3,872,095	
ELGIN	847	122,009	138,332	89,687	---	15,052	27,669	14,906	407,655	71,908	635,000	28,309	1,142,872	---	---	12,000	1,154,872	
ELIZABETH	172	27,466	26,883	6,611	6,592	342	---	13,355	81,249	---	5,922	2,819	89,990	---	9,000	4,348	103,338	
ELKO	558	97,404	32,654	29,810	---	41	456,428	9,561	625,898	---	20,000	7,904	653,802	---	---	---	653,802	
ELKTON	154	9,829	1,967	6,235	1,010	6,114	14,813	2,647	42,615	---	---	---	42,615	---	10,000	4,500	57,115	
ELLENDALE	595	64,183	58,922	34,230	29,353	6,337	1,547	23,632	218,204	179,425	26,400	13,874	437,903	---	11,000	16,000	464,903	
ELLSWORTH	538	75,234	36,468	73,194	---	3,002	---	4,280	192,178	19,425	---	---	211,603	---	22,023	---	233,626	
ELMDALE	106	3,004	1,230	4,815	5,216	1,818	---	4,631	20,714	1,802	3,224	1,684	27,424	---	---	---	27,424	
ELMORE	720	101,063	87,297	113,884	2,117	15,562	---	---	319,923	161,842	10,450	5,740	497,955	---	---	58,218	556,173	
ELROSA	171	7,651	24,535	5,870	176	1,630	---	1,490	41,352	15,201	---	---	56,553	---	---	---	56,553	
ELYSIAN	489	109,959	85,056	110,185	---	8,995	8,782	29,428	352,405	973,477	131,216	89,973	1,547,071	360,000	---	20,000	1,927,071	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Sanitation	Sanitation										Enterprise Funds	Governmental Funds	
EMILY	867	104,060	54,559	97,251	2,585	6,948	1,526	132,229	399,158	158,381	33,409	8,594	599,542	---	---	---	599,542
EMMONS	433	87,798	14,177	27,797	---	8,440	---	---	138,212	29,233	32,663	14,400	214,508	---	6,800	460	221,768
ERHARD	147	18,480	1,465	3,913	36	3,138	---	605	27,637	8,238	---	---	35,875	---	---	---	35,875
ERSKINE	436	88,546	58,682	67,031	---	27,857	62,456	16,812	321,384	72,442	9,895	3,480	407,201	---	---	36,943	444,144
EVAN	94	5,615	365	9,514	---	1,488	---	---	16,982	1,976	---	---	18,958	---	---	---	18,958
EVANSVILLE	565	44,996	42,234	59,851	1,821	6,836	9,862	8,702	174,302	387,164	---	9,975	571,441	---	---	5,000	576,441
EXCELSIOR	2,392	435,249	1,057,134	251,213	916	120,863	44,036	56,638	1,966,049	244,630	6,976	3,899	2,221,554	---	12,880	154,257	2,388,691
EYOTA	1,664	141,263	70,042	169,817	911	50,514	32,787	8,300	473,634	490,623	43,250	17,976	1,025,483	---	---	---	1,025,483
FAIRFAX	1,306	161,328	184,165	207,118	65,603	140,717	40,016	---	798,947	157,371	150,235	48,155	1,154,708	---	---	93,192	1,247,900
FARWELL	56	17,907	1,378	2,852	277	804	---	---	23,218	---	---	---	23,218	---	---	---	23,218
FEDERAL DAM	104	6,892	4,564	2,879	150	---	---	5,018	19,503	464	1,500	---	21,467	---	---	---	21,467
FELTON	216	9,107	---	12,041	1,766	3,676	---	10,474	37,064	13,969	2,741	562	54,336	---	20,663	1,116	76,115
FERTILE	902	142,537	61,195	87,260	---	5,204	24,826	23,269	344,291	135,562	28,850	15,273	523,976	---	---	36,065	560,041
FIFTY LAKES	393	96,889	15,980	58,751	---	---	---	---	171,620	29,201	31,818	5,525	238,164	---	---	---	238,164
FINLAYSON	319	31,633	10,825	33,190	---	25,285	---	4,627	105,560	600,326	13,000	11,043	729,929	336,868	13,000	1,079,797	1,079,797
FISHER	426	80,077	54,811	14,600	762	6,402	---	21,395	178,047	10,112	12,000	13,552	213,711	---	---	---	213,711
FLENSBURG	244	19,721	798	6,265	6,695	---	---	5,609	39,088	28,612	---	---	67,700	---	---	---	67,700
FLOODWOOD	487	120,115	293,726	49,884	---	10,867	114,989	50,486	640,067	25,259	20,000	7,797	693,123	---	3,490	---	696,613
FLORENCE	60	6,982	---	437	---	270	---	747	8,436	5,940	---	---	14,376	---	---	---	14,376
FOLEY	2,247	485,047	285,381	144,723	---	87,978	373,563	---	1,376,692	493,438	680,000	203,962	2,754,092	---	---	279,573	3,033,665
FORADA	198	17,668	41,217	17,328	35	2,188	---	---	78,436	25,287	---	---	103,723	---	---	13,729	117,452
FORESTON	389	31,291	43,294	27,840	---	4,075	---	---	106,500	---	---	---	106,500	---	---	---	106,500
FORT RIPLEY	72	4,516	596	5,876	---	929	---	2,711	14,628	541	---	---	15,169	---	---	1,000	16,169
FOSSTON	1,569	161,323	211,535	115,078	63,755	292,275	111,777	206,439	1,162,182	695,081	268,000	148,147	2,273,410	150,000	101,006	2,524,416	2,524,416
FOUNTAIN	363	41,095	23,018	45,403	821	3,254	58,112	---	171,703	47,439	25,000	8,520	252,662	---	---	87,683	340,345
FOXHOME	139	16,031	10,375	6,241	694	5,544	---	150	39,035	---	---	---	39,035	---	---	---	39,035
FRANKLIN	502	88,706	75,833	62,235	22,809	16,170	---	---	265,753	161,566	20,000	9,174	456,493	393	---	---	456,886
FRAZEE	1,374	140,001	204,864	76,579	51,283	67,433	69,437	25,191	594,848	387,475	71,519	66,646	1,120,488	---	---	---	1,120,488
FREEBORN	305	32,003	30,090	17,369	---	844	---	13,285	93,591	108,380	17,491	15,208	234,670	---	---	3,268	237,938
FREEPORT	464	87,045	87,819	80,961	486	6,913	---	---	263,224	183,754	24,602	23,000	494,580	---	---	46,504	541,084
FROST	249	46,076	45,761	36,066	3,660	27,947	5,000	---	164,510	1,864	16,903	8,429	191,706	---	---	---	191,706
FULDA	1,316	124,577	203,451	173,850	---	53,619	148,765	---	704,262	275,845	10,000	15,675	1,005,782	---	3,300	99,808	1,108,890
FUNKLEY	15	338	322	100	---	---	---	263	1,023	---	---	---	1,023	---	---	---	1,023
GARFIELD	286	27,637	24,103	8,457	675	2,729	---	12,741	76,342	4,458	10,152	6,009	96,961	---	---	---	96,961
GARRISON	222	43,309	86,902	22,001	1,450	8,554	58,680	5,970	226,866	171,172	---	---	398,038	---	---	---	398,038
GARVIN	156	45,971	31,373	15,328	---	7,927	8,653	---	109,252	16,346	---	---	125,598	---	---	8,000	133,598
GARY	212	28,199	19,559	41,245	---	4,079	---	7,612	100,694	10,396	---	---	111,090	---	---	---	111,090
GAYLORD	2,276	251,351	278,222	126,460	---	150,017	78,248	9,912	894,210	317,965	815,225	684,405	2,711,805	---	---	139,402	2,851,207
GEM LAKE	424	67,605	81,528	2,713	3,401	---	---	6,091	161,338	---	---	---	161,338	---	---	---	161,338
GENEVA	451	62,962	12,086	15,287	---	24,622	---	15,736	130,693	60,310	49,666	11,113	251,782	---	---	10,200	261,982
GENOLA	70	6,574	3,995	4,659	3,325	---	---	---	18,553	---	---	---	18,553	---	---	---	18,553
GEORGETOWN	125	10,304	7,877	4,255	3,903	4,908	---	---	31,247	1,546	---	---	32,793	---	---	---	32,793
GHENT	311	37,515	19,387	31,863	2,532	4,473	1,518	---	97,288	295,502	---	---	392,790	---	1,484	306,620	700,894
GIBBON	813	58,808	148,053	166,105	12,178	25,327	31,694	3,461	445,626	70,808	80,000	34,902	631,336	---	---	---	631,336
GILBERT	1,835	237,866	421,800	483,899	128,937	283,275	105,724	174,855	1,836,356	1,101,173	88,590	89,054	3,115,173	---	---	40,000	3,155,173
GILMAN	225	19,169	3,036	5,778	1,857	28,756	---	---	58,596	4,779	---	---	63,375	---	10,000	---	73,375
GLENVILLE	718	58,122	21,020	97,172	---	61,480	---	93,284	331,078	53,968	15,000	6,758	406,804	---	---	27,000	433,804
GLYNDON	1,075	109,184	140,561	141,932	54,056	35,389	10,009	32,462	523,593	172,796	81,135	83,341	860,865	---	---	34,486	895,351
GONWICK	297	49,967	57,436	57,102	---	15,456	16,962	189	197,112	3,497	---	---	200,609	---	596	---	201,205
GOOD THUNDER	589	70,588	108,640	45,739	25,715	16,740	2,178	---	269,600	35,231	28,609	36,991	370,431	---	---	---	370,431
GOODHUE	781	50,157	156,231	101,046	1,533	67,660	167,491	28,008	572,126	216,128	152,199	19,747	960,200	---	---	---	960,200
GOODRIDGE	97	20,116	4,275	6,984	2,038	329	800	6,867	41,409	3,360	6,000	3,850	54,619	---	---	---	54,619
GRACEVILLE	601	51,675	78,241	134,166	---	24,069	---	21,284	309,435	97,980	36,000	26,098	469,513	15,000	---	196,684	681,197
GRANADA	314	24,582	21,389	35,297	5,728	1,388	5,813	---	94,197	40,470	---	---	134,667	---	---	5,000	139,667
GRAND MARAIS	1,369	443,435	167,647	141,516	---	704,075	29,700	---	1,486,373	391,356	108,000	101,432	2,087,161	---	---	146,956	2,234,117
GRAND MEADOW	955	74,695	159,226	74,258	730	53,953	135,176	8,073	506,111	392,124	25,000	44,255	967,490	---	---	26,590	994,080
GRASSTON	104	31,345	2,518	3,778	2,954	1,899	---	4,461	46,955	---	---	---	46,955	---	---	2,000	48,955
GREEN ISLE	336	100,413	84,527	33,647	---	19,272	---	---	237,859	1,067,155	751,010	114,986	2,171,010	---	---	---	2,171,010
GREENBUSH	772	78,149	84,706	112,922	---	62,548	27,092	24,143	389,560	256,801	30,705	18,457	695,523	---	---	---	695,523
GREENWALD	198	10,895	3,400	48,861	---	---	---	---	63,156	255,249	---	---	318,405	---	---	50,000	368,405
GREENWOOD	763	154,740	198,428	208,266	24,955	6,158	---	8,942	601,489	---	---	---	601,489	---	---	19,233	620,722

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
GREY EAGLE	336	35,581	33,643	42,115	---	9,372	18,000	9,812	148,523	23,025	30,000	8,705	210,253	---	4,893	---	215,146
GROVE CITY	609	63,341	164,768	54,105	2,043	17,019	---	31,811	333,087	236,595	26,958	3,058	599,698	---	---	---	599,698
GRYGLA	228	26,320	33,802	38,762	14,971	25,188	22,500	49,228	210,771	73,877	36,810	8,564	330,022	---	405	23,574	354,001
GULLY	98	10,321	386	7,223	6,404	2,345	---	1,935	28,614	---	---	---	28,614	---	---	---	28,614
HACKENSACK	306	38,275	54,188	48,940	---	18,715	---	4,089	164,207	57,309	16,716	1,624	239,856	---	---	---	239,856
HADLEY	79	7,207	608	15,900	---	1,480	---	1,379	26,574	2,419	---	---	28,993	---	3,000	---	31,993
HALLOCK	1,180	127,829	153,229	158,408	3,663	80,491	35,332	20,805	579,757	572,688	146,145	47,528	1,346,118	---	13,000	41,158	1,400,276
HALMA	75	805	4,033	3,011	3,549	305	---	1,240	12,943	---	---	---	12,943	---	---	---	12,943
HALSTAD	620	21,721	95,438	93,211	---	4,868	10,000	50,444	275,682	80,915	220,611	76,211	653,419	---	7,429	118,956	779,804
HAMBURG	540	68,437	65,813	19,947	---	68,607	---	---	222,804	233,023	76,000	26,142	557,969	---	---	27,565	585,534
HAMMOND	197	17,985	2,707	9,974	---	8,602	---	---	39,268	949	---	---	40,217	---	3,040	---	43,257
HAMPTON	460	35,026	25,915	13,180	723	7,388	---	3,926	86,158	25,846	---	---	112,004	---	---	---	112,004
HANCOCK	718	80,915	70,554	62,455	56,312	19,629	4,826	---	294,691	26,692	99,746	127,055	548,184	---	---	49,862	598,046
HANLEY FALLS	320	43,218	28,094	52,033	---	7,382	---	14,762	145,489	6,792	41,050	21,821	215,152	---	---	280	215,432
HANOVER	1,549	306,250	163,742	60,845	13,425	6,421	8,000	38,533	597,216	777,158	66,905	115,803	1,557,082	---	---	107,598	1,664,680
HANSKA	438	40,222	16,265	62,146	20,738	128,429	11,653	11,665	291,118	200,332	32,299	52,030	575,779	---	---	51,538	627,317
HARDING	105	3,454	672	2,634	5,562	1,923	---	1,622	15,867	28,956	---	---	44,823	---	---	---	44,823
HARDWICK	221	22,038	32,341	19,398	3,171	1,474	---	---	78,422	45,662	---	---	124,084	---	26,996	---	151,080
HARMONY	1,087	89,818	157,394	123,902	---	184,096	75,510	14,885	645,605	1,643,426	95,000	143,630	2,527,661	---	180,993	362,039	3,070,693
HARRIS	1,146	116,388	55,767	66,231	---	7,700	---	53,810	299,896	58,314	10,000	22,263	390,473	---	---	---	390,473
HARTLAND	289	65,492	16,917	20,490	---	1,454	---	11,178	115,531	31,627	---	10,842	158,000	---	---	---	158,000
HATFIELD	46	5,607	1,725	4,296	15	491	---	---	12,134	---	---	---	12,134	---	---	---	12,134
HAWLEY	1,884	222,232	307,918	194,198	---	80,645	303,424	1,801	1,110,218	550,592	455,422	124,713	2,240,945	---	---	37,000	2,277,945
HAYFIELD	1,357	92,540	169,196	248,165	1,207	76,089	54,375	33,387	674,959	369,923	248,525	198,343	1,491,750	---	---	48,663	1,540,413
HAYWARD	245	54,362	30,226	13,915	830	5,689	1,050	19,810	125,882	49,447	16,000	24,364	215,693	---	---	---	215,693
HAZEL RUN	63	3,558	4,925	2,898	100	748	---	5,427	17,656	438	---	---	18,094	---	---	---	18,094
HECTOR	1,166	147,433	204,367	151,748	---	130,479	22,979	40,622	697,628	614,940	88,108	74,606	1,475,282	515,000	10,000	193,357	2,193,639
HEIDELBERG	74	6,870	1,178	1,615	---	---	---	---	9,663	---	---	---	9,663	---	---	---	9,663
HENDERSON	929	94,117	154,470	64,928	55,784	68,852	87,830	---	525,981	545,441	158,907	232,740	1,463,069	---	---	291,732	1,754,801
HENDRICKS	717	83,488	88,560	129,085	45,347	20,657	26,704	5,568	399,409	22,500	28,523	11,875	462,307	---	---	37,020	499,327
HENDRUM	317	48,085	28,406	43,143	43	13,140	64,261	13,836	210,914	108,965	26,673	12,102	358,654	---	---	61,466	420,120
HENNING	719	103,593	144,332	84,879	1,752	6,532	463,230	13,829	818,147	438,862	6,526	1,403	1,264,938	---	---	---	1,264,938
HENRIETTE	100	3,333	607	2,031	460	930	---	1,883	9,244	8,197	---	---	17,441	---	---	---	17,441
HERMAN	446	88,194	80,222	123,370	21,953	6,848	10,168	11,373	342,128	186,019	38,000	15,512	581,659	---	---	---	581,659
HERON LAKE	767	125,671	166,837	62,322	---	43,281	8,603	32,550	439,264	69,084	13,046	29,389	550,783	2,000	---	83,743	636,526
HEWITT	264	48,301	18,450	21,211	---	12,130	---	---	100,092	32,498	20,500	---	153,090	---	16,500	---	169,590
HILL CITY	479	71,976	160,292	66,061	---	15,392	7,853	15,012	336,586	117,514	20,000	27,480	501,580	---	---	3,647	505,227
HILLMAN	30	4,531	---	1,974	106	1,463	---	---	8,074	---	---	---	8,074	---	---	---	8,074
HILLS	584	54,142	55,369	35,583	---	35,790	30,105	---	210,989	31,598	1,847	59	244,493	---	13,526	1,150	259,169
HILLTOP	766	167,867	187,866	60,549	9,286	---	---	---	425,568	1,119	---	---	426,687	---	---	---	426,687
HINCKLEY	1,305	308,954	179,010	73,238	---	85,046	61,011	88,150	795,409	1,321,389	685,400	71,704	2,873,902	---	---	95,501	2,969,403
HITTERDAL	201	18,275	16,510	27,502	---	6,880	961	---	70,128	23,008	---	---	93,136	---	---	---	93,136
HOFFMAN	668	87,193	50,913	44,914	---	48,868	7,599	7,227	246,714	30,841	31,169	71,062	379,786	---	27,164	350,061	757,011
HOKAH	612	103,823	73,434	84,771	---	34,729	---	---	296,757	34,859	15,000	10,200	356,816	---	114,000	---	470,816
HOLDINGFORD	745	88,261	52,816	107,191	---	3,101	---	2,757	254,126	58,263	135,000	121,156	568,545	---	---	---	568,545
HOLLAND	212	43,632	13,027	17,633	---	2,708	---	3,946	80,946	23,379	---	---	104,325	---	4,500	4,050	112,875
HOLLANDALE	311	43,042	16,908	23,470	1,375	743	---	34,313	119,851	90,686	---	5,015	215,552	---	30,213	---	245,765
HOLLOWAY	111	36,756	1,275	1,710	---	---	---	---	39,741	---	---	---	39,741	---	100,000	---	139,741
HOLT	86	4,799	1,384	3,899	4,246	478	---	832	15,638	---	---	---	15,638	---	---	---	15,638
HOUSTON	1,022	96,365	193,685	91,221	4,283	83,567	22,631	37,440	529,192	619,593	173,497	80,180	1,402,462	---	---	114,030	1,516,492
HOWARD LAKE	1,867	242,672	335,160	140,236	99,228	53,713	64,706	137,268	1,072,983	1,813,536	2,197,606	297,041	5,381,166	---	---	169,238	5,550,404
HOYT LAKES	2,053	708,840	489,606	633,118	---	721,439	85	7,483	2,560,571	789,635	100,267	41,014	3,491,487	---	66,424	277,336	3,835,247
HUMBOLDT	61	6,608	1,300	2,488	154	23	---	1,140	11,713	---	---	---	11,713	---	---	---	11,713
IHLEN	106	13,640	1,500	5,769	5,093	5,103	---	3,634	34,739	---	---	---	34,739	---	---	---	34,739
IONA	173	11,992	5,280	24,833	---	204	---	4,846	47,155	14,216	---	---	61,371	---	---	8,000	71,371
IRON JUNCTION	90	3,875	1,500	2,300	---	---	---	884	8,559	---	---	---	8,559	---	---	---	8,559
IRONTON	518	70,671	81,754	111,293	11,697	8,400	18,478	9,075	311,368	257,828	38,151	10,943	618,290	---	---	53,346	671,636
ISANTI	2,613	274,802	501,677	189,298	3,947	44,788	40,878	7,800	1,063,190	1,057,215	552,000	69,831	2,742,236	---	---	186,039	2,928,275
ISLE	731	80,291	162,088	70,240	1,694	5,812	92,538	53,805	466,468	66,234	125,301	59,228	717,231	---	---	19,362	736,593
IVANHOE	675	56,467	78,645	94,222	---	58,177	6,261	13,201	306,973	37,467	3,500	8,668	356,608	---	---	39,920	396,528
JANESVILLE	2,125	243,926	345,243	110,429	---	11,823	48,025	8,177	767,623	222,787	325,000	230,749	1,546,159	---	---	204,420	1,750,579

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
															Enterprise Funds	Governmental Funds	
JASPER	599	115,448	51,860	25,908	6,518	20,910	1,858	27,488	249,990	259,939	198,000	---	707,929	---	---	13,864	721,793
JEFFERS	387	48,804	22,271	52,755	15,627	2,346	---	---	141,803	82,278	24,000	3,525	251,606	---	---	27,525	279,131
JENKINS	287	34,503	22,627	69,945	---	517	48,020	7,210	182,822	38,012	---	---	220,834	---	---	50,906	271,740
JOHNSON	32	4,527	589	7,353	---	---	---	---	12,469	---	---	---	12,469	---	---	---	12,469
KANDIYOHI	558	33,917	50,471	28,598	---	4,844	---	36,764	154,594	161,188	40,000	32,172	387,954	---	---	45,000	432,954
KARLSTAD	790	115,758	82,881	88,496	198	28,650	52,505	33,044	401,532	49,186	85,338	100,881	636,937	---	---	---	636,937
KASOTA	683	67,887	87,207	35,233	---	13,469	---	---	203,796	117,876	---	---	321,672	---	---	---	321,672
KEEWATIN	1,160	166,506	258,720	275,771	1,456	77,173	26,258	15,935	821,819	234,566	---	---	1,056,385	---	---	---	1,056,385
KELLIHER	301	71,873	38,664	33,109	---	4,992	20,431	35,277	204,346	207,253	---	---	411,599	---	---	---	411,599
KELLOGG	445	48,589	84,017	24,169	---	16,407	1,784	12,589	187,555	38,419	52,491	24,144	302,609	---	---	11,143	313,752
KENNEDY	246	41,179	35,837	61,059	205	3,178	5,702	14,861	162,021	94,235	50,000	9,055	315,311	---	---	---	315,311
KENNETH	58	4,180	3,752	6,379	475	910	---	6,914	22,610	---	---	---	22,610	---	---	---	22,610
KENSINGTON	285	29,015	24,838	15,435	---	6,999	277,520	---	353,807	42,631	---	---	396,438	---	15,204	---	411,642
KENT	120	10,150	1,997	8,308	---	---	---	---	20,455	---	---	---	20,455	---	---	---	20,455
KENYON	1,667	395,841	221,511	207,871	16,078	149,600	94,952	---	1,085,853	224,226	360,000	136,939	1,807,018	---	---	140,150	1,947,168
KERKHOVEN	764	150,057	88,082	56,036	496	45,519	---	---	340,190	473,524	31,890	72,678	918,282	---	---	62,319	980,601
KERRICK	71	5,248	3,311	10,232	---	225	---	4,356	23,372	---	---	---	23,372	---	---	---	23,372
KETTLE RIVER	167	66,688	17,614	13,174	995	7,054	70,458	7,796	183,779	56,845	14,000	12,037	266,661	---	11,585	11,305	289,551
KIESTER	540	63,367	43,710	53,742	6,227	7,446	---	27,297	201,789	749,004	---	---	950,793	---	90,134	---	1,040,927
KILKENNY	158	22,687	27,753	3,967	---	75	---	8,211	62,693	198,089	---	---	260,782	---	---	---	260,782
KIMBALL	626	95,936	247,291	92,567	32,799	9,683	1,407	---	479,683	44,730	24,473	11,527	560,413	---	7,777	36,000	604,190
KINBRAE	21	1,544	---	3,456	593	100	---	769	6,462	995	---	---	7,457	---	---	---	7,457
KINGSTON	119	3,829	1,880	2,295	1,940	832	---	5	10,781	1,506	---	---	12,287	---	---	---	12,287
KINNEY	191	49,715	86,408	89,781	9,899	11,414	---	25,771	272,988	63,515	---	---	336,503	---	---	44,500	381,003
LA PRAIRIE	608	62,965	21,571	17,260	2,479	2,719	41,727	80,251	228,972	85,146	155,000	28,505	497,623	---	---	---	497,623
LA SALLE	89	7,304	12,199	3,973	1,180	3,298	---	1,053	29,007	6,442	---	---	35,449	---	270	270	35,989
LAFAYETTE	529	54,514	57,477	47,913	---	20,886	325	---	181,115	80,769	35,048	13,220	310,152	---	---	---	310,152
LAKE BENTON	710	43,488	66,711	96,155	---	28,491	36,414	60,094	331,353	115,962	---	---	447,315	---	---	7,578	454,893
LAKE BRONSON	242	54,465	1,119	36,230	---	411	68,576	32,916	193,717	---	11,000	561	205,278	---	4,247	---	209,525
LAKE CRYSTAL	2,452	243,358	370,977	261,381	113,459	35,672	3,806	2,721	1,031,374	467,849	410,000	286,232	2,195,455	---	388,850	509,798	3,094,103
LAKE HENRY	91	5,069	28,560	3,960	45	---	---	2,209	39,843	80,142	5,594	3,475	129,054	---	---	---	129,054
LAKE LILLIAN	257	57,089	34,484	17,196	---	17,080	2,423	---	128,272	5,441	---	---	133,713	---	10,000	---	143,713
LAKE PARK	786	75,001	106,127	36,107	6,614	29,171	10,073	208	263,301	245,321	---	---	508,622	---	10,000	26,626	545,248
LAKE SHORE	989	155,254	199,948	235,569	---	2,325	---	16,093	609,189	36,160	38,000	1,845	685,194	---	---	---	685,194
LAKE ST. CROIX BEACH	1,140	92,834	117,444	48,838	15,602	23,403	---	47,296	345,417	82,849	70,000	35,004	533,270	---	---	7	533,277
LAKE WILSON	269	19,187	27,202	76,794	2,518	3,240	45,557	4,381	178,879	218,369	22,451	27,507	447,206	---	---	1,860	449,066
LAKEFIELD	1,714	141,771	219,779	188,782	1,694	50,133	68,341	51,965	722,465	133,974	166,169	88,305	1,110,913	---	46,998	120,085	1,277,996
LAKELAND	1,920	170,112	128,549	171,158	20,412	19,850	---	4,554	514,635	---	100,000	74,198	688,833	---	---	---	796,487
LAKELAND SHORES	355	34,246	21,405	50,759	2,312	583	---	3,845	113,150	---	---	---	113,150	---	---	201,700	314,850
LAMBERTON	850	65,252	136,207	136,003	2,578	83,965	5,000	14,100	443,105	47,530	58,000	30,879	579,514	---	---	24,590	604,104
LANCASTER	365	13,257	10,155	66,608	---	7,950	150,360	12,418	260,748	33,830	20,000	8,477	323,055	---	---	18,775	341,830
LANDFALL	700	79,780	148,054	92,910	2,458	43,436	194,937	8,839	570,414	207,661	7,418	15,517	801,010	---	---	---	801,010
LANESBORO	783	101,159	139,009	116,159	---	195,494	5,199	---	557,020	199,633	36,000	30,351	823,004	---	---	---	823,004
LAPORTE	142	18,213	1,822	980	---	---	---	---	21,015	---	---	---	21,015	---	---	---	21,015
LASTRUP	98	8,150	502	34,195	6,561	3,020	---	1,817	54,245	---	---	---	54,245	---	---	---	54,245
LAUDERDALE	2,364	200,762	238,868	41,185	27,421	60,337	---	---	568,573	1,335,900	115,000	82,837	2,102,310	---	---	1,870,650	3,972,960
LE CENTER	2,285	212,330	244,933	194,058	---	90,534	151,400	---	893,255	498,993	816,279	201,030	2,409,557	---	---	---	2,409,557
LENGBY	81	14,319	1,123	4,008	6,470	4,239	---	2,659	32,818	2,500	---	---	35,318	---	---	---	35,318
LEONARD	29	2,196	168	2,504	---	2,891	---	959	8,718	---	---	---	8,718	---	---	---	8,718
LEONIDAS	59	16,983	2,420	50,613	5,796	11,989	---	49	87,850	125,946	---	---	213,796	---	---	---	213,796
LEROY	925	63,958	74,395	86,452	---	70,472	59,650	19,229	374,156	199,509	1,680	3,840	579,185	---	---	52,869	632,054
LESTER PRAIRIE	1,385	173,382	199,248	122,153	80,196	67,946	7,731	2,995	653,651	181,593	75,000	41,705	951,949	---	---	92,391	1,044,340
LEWISTON	1,491	119,674	230,413	120,887	---	90,673	92,106	---	660,152	162,643	74,954	35,909	933,658	---	---	---	933,658
LEWISVILLE	268	25,326	5,879	12,513	---	---	---	37,901	81,619	19,982	---	---	101,601	---	12,000	---	113,601
LEXINGTON	2,219	241,864	527,901	112,859	13,842	52,833	---	---	949,299	896,658	100,000	38,205	1,984,162	---	---	153,229	2,137,391
LILYDALE	560	71,609	154,779	1,915	1,968	---	---	8,755	239,026	641,198	2,262	65,588	948,074	---	---	---	948,074
LISMORE	236	48,125	32,197	42,007	---	492	---	7,334	130,155	3,534	24,635	9,089	167,413	---	16,710	---	184,123
LITTLEFORK	675	141,262	84,694	120,687	---	27,454	33,165	689	407,951	23,830	254,639	19,619	706,039	---	---	26,906	732,945
LONG BEACH	277	12,986	7,804	12,557	836	5,480	---	4,800	44,463	55,990	100,000	4,200	204,653	---	---	---	204,653
LONG LAKE	1,849	256,781	546,079	163,103	15,618	99,387	77,788	16,239	1,174,995	1,196,166	170,000	93,092	2,634,253	---	---	1,096,484	3,730,737
LONGVILLE	180	99,042	137,691	26,121	---	9,210	---	76,764	348,828	49,468	17,854	3,081	419,231	---	---	21,344	440,575

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Governmental Funds	
				Sanitation	Highways										Enterprise Funds	Governmental Funds		
LONSDALE	1,566	179,341	257,682	149,199	43,894	21,558	110,562	---	762,236	341,326	50,000	57,324	1,210,886	400,000	---	135,983	1,746,869	
LORETTO	617	97,113	102,122	46,917	---	46,330	---	63	292,545	3,018	55,000	6,215	356,778	---	---	29,659	386,437	
LOUISBURG	26	4,093	---	3,363	2,487	1,580	---	1,871	13,394	1,902	---	---	15,296	---	---	---	15,296	
LOWRY	273	33,920	39,439	25,268	---	19,770	---	110	118,507	10,057	5,709	2,953	137,226	---	8,000	30,499	175,725	
LUCAN	225	34,726	4,564	17,861	7,286	20,721	2,500	12,976	100,634	22,643	---	---	123,277	---	---	---	123,277	
LYLE	570	30,005	41,923	76,883	---	17,147	1,000	12,850	179,808	125,401	17,400	16,070	338,679	---	---	---	338,679	
LYND	345	32,511	39,001	42,557	---	---	---	3,504	117,573	1,603	10,038	1,696	130,910	2,966	---	5,000	138,876	
MABEL	765	81,424	124,511	131,086	49,676	48,274	33,710	6,298	474,979	103,066	81,784	35,763	695,592	---	---	3,300	698,892	
MADELIA	2,343	200,795	449,402	214,809	58,503	105,005	83,493	93,798	1,205,805	1,622,328	41,000	6,524	2,875,657	---	3,500	116,069	2,995,226	
MADISON	1,758	280,550	310,871	298,089	10,125	86,550	100,522	15,496	1,102,203	1,225,035	109,000	272,092	2,708,330	---	---	2,099,508	4,807,838	
MADISON LAKE	862	140,600	146,655	142,937	40,937	10,524	10,523	5,367	497,543	40,569	142,424	100,917	781,453	---	---	58,849	840,302	
MAGNOLIA	227	23,558	14,595	6,588	1,738	15,412	---	3,688	65,579	---	---	---	65,579	---	607	---	66,186	
MAHNOMEN	1,214	240,542	126,043	101,511	---	28,675	165,138	83,755	745,664	426,579	982,000	130,202	2,284,445	20,616	27,392	255,140	2,587,593	
MANCHESTER	80	14,022	100	4,623	150	1,593	---	---	20,488	1,491	---	---	21,979	---	---	---	21,979	
MANHATTAN BEACH	52	9,351	4,347	1,105	---	---	20,113	1,066	35,982	590	---	---	36,572	---	---	---	36,572	
MANTORVILLE	1,120	153,148	123,518	61,224	---	35,406	---	---	373,296	86,511	10,000	9,065	478,872	---	---	52,502	531,374	
MAPLE LAKE	1,656	215,192	224,994	150,789	63,231	13,086	27,569	22,701	717,562	844,112	220,000	145,651	1,927,325	---	3,000	61,058	1,991,383	
MAPLE PLAIN	2,088	210,966	562,459	233,341	15,317	42,329	24,474	---	1,088,886	339,864	157,000	32,087	1,617,837	---	---	---	1,617,837	
MAPLETON	1,681	82,226	189,455	125,630	---	65,776	18,278	---	481,365	1,093,605	163,251	143,864	1,882,085	---	---	162,926	2,045,011	
MAPLEVIEW	188	49,970	41,102	12,156	962	12,759	---	29,867	146,816	1,346	---	---	148,162	10,000	---	---	158,162	
MARBLE	689	192,294	130,362	133,063	16,814	33,338	---	14,310	520,181	248,453	---	---	768,634	---	---	13,000	781,634	
MARIETTA	172	39,248	15,723	15,637	1,996	3,197	---	310	76,111	10,976	7,000	7,100	101,187	---	648	---	101,835	
MARINE ON ST. CROIX	630	286,121	73,296	40,528	50,480	17,400	---	6,456	474,285	252,743	16,000	2,662	745,690	---	---	194,891	940,581	
MAYER	559	149,817	96,142	26,820	23,145	111,802	---	5,727	413,453	34,137	44,531	23,105	515,226	---	---	---	515,226	
MAYNARD	383	67,790	31,623	80,466	---	17,417	2,695	18,260	218,251	14,171	23,258	10,945	266,625	---	---	18,000	284,625	
MAZEPPA	780	141,602	69,331	81,240	3,255	20,142	---	---	315,570	751,021	43,535	7,289	1,117,415	---	---	---	1,117,415	
MC GRATH	65	7,705	25,899	4,715	688	19,615	---	1,339	59,961	---	---	---	59,961	---	---	---	59,961	
MC GREGOR	404	33,767	203,359	81,774	---	22,417	34,094	13,157	388,568	313,382	---	15,600	717,550	33,505	---	78,000	829,055	
MC INTOSH	637	104,241	74,604	91,026	---	29,123	19,907	---	318,901	31,361	49,866	10,809	410,937	---	21,500	---	432,437	
MC KINLEY	81	46,322	4,052	27,685	1,248	4,923	---	4,586	88,816	9,942	---	---	98,758	---	1,350	29,156	129,264	
MEADOWLANDS	108	20,714	5,625	1,942	---	250	31,206	22,197	81,934	6,015	---	---	87,949	---	---	---	87,949	
MEDFORD	1,018	109,379	107,435	105,985	---	47,427	34,200	---	404,426	215,920	269,951	265,246	1,155,543	405,000	---	---	1,560,543	
MEDICINE LAKE	368	32,851	21,108	37,087	60,351	9,613	---	22,419	183,429	12,424	---	---	195,853	---	---	---	195,853	
MEIRE GROVE	151	10,507	1,338	13,109	3,081	---	2,981	---	31,016	1,821	---	41	32,878	---	---	16,090	48,968	
MENAHGA	1,220	122,103	197,364	86,045	---	29,406	905	28,272	464,095	81,257	169,636	176,447	891,435	---	11,517	30,500	933,452	
MENDOTA	197	66,229	49,498	53,893	---	19,343	---	5,207	194,170	1,507	---	---	195,677	---	---	---	195,677	
MENTOR	143	52,139	30,484	28,639	---	2,914	24,087	4,144	142,407	700	---	---	143,107	---	---	---	143,107	
MIDDLE RIVER	317	59,543	29,973	10,450	---	8,776	---	---	113,765	64,586	---	---	178,351	2,000	---	10,554	190,905	
MIESVILLE	135	15,586	31,057	3,770	---	47,711	---	---	98,124	36,972	---	---	135,096	---	---	---	135,096	
MILAN	318	54,177	40,090	27,985	---	14,660	16,157	---	153,069	48,570	1,004	8,755	211,398	---	---	5,000	216,398	
MILLERVILLE	117	12,829	31,907	5,798	---	4,944	---	1,500	56,978	4,484	---	---	61,462	2,000	---	9,052	72,514	
MILLVILLE	188	10,240	2,299	27,590	---	4,568	---	---	44,697	---	---	---	44,697	---	---	---	44,697	
MILROY	272	69,932	13,545	25,857	---	16,566	---	---	125,900	---	20,000	13,855	159,755	---	---	131,958	291,713	
MILTONA	293	37,762	5,176	15,386	---	4,332	---	2,986	65,642	44,415	---	11,903	121,960	---	17,302	---	139,262	
MINNEISKA	114	5,914	3,018	26,930	2,457	2,484	---	2,192	42,995	---	---	---	42,995	---	---	---	42,995	
MINNEOTA	1,437	139,459	171,568	122,667	---	61,201	14,362	20,529	529,786	113,270	130,000	34,645	807,701	---	---	173,289	980,990	
MINNESOTA CITY	234	5,699	34,562	44,211	13	852	---	700	86,037	18,433	---	---	104,470	---	---	---	104,470	
MINNESOTA LAKE	677	102,848	128,086	115,182	---	16,786	7,889	---	370,791	170,888	---	864	542,543	---	---	26,122	568,665	
MINNETONKA BEACH	618	209,748	115,929	133,540	60,748	41,175	---	9	561,149	9,954	---	---	571,103	---	---	---	571,103	
MIZPAH	74	4,593	1,685	1,482	77	653	---	1,361	9,851	---	---	---	9,851	---	---	---	9,851	
MONTROSE	1,246	248,798	155,860	72,724	---	38,906	3,286	---	519,574	297,493	26,978	14,587	858,632	---	---	15,000	873,632	
MOOSE LAKE	2,343	310,606	225,042	121,321	4,563	211,388	---	3,800	876,720	22,202	46,045	61,354	1,006,321	---	---	---	1,006,321	
MORGAN	902	133,131	161,872	133,553	17,881	102,246	9,222	320	558,225	210,800	106,083	109,068	984,176	---	---	21,718	1,005,894	
MORRISTOWN	1,009	78,593	124,278	81,765	597	1,098	---	26,021	312,352	76,301	---	---	388,653	---	---	---	388,653	
MORTON	443	91,286	88,934	51,065	16,520	21,581	52,380	4,872	326,638	58,171	11,000	18,675	414,484	---	---	---	414,484	
MOTLEY	594	104,915	182,206	108,525	---	7,119	34,537	6,284	443,586	103,349	131,728	65,828	744,491	7	---	54,884	799,382	
MOUNTAIN LAKE	2,095	189,354	299,925	179,012	---	161,320	70,068	5,666	905,345	300,755	760,000	178,968	2,145,068	---	---	336,415	2,481,483	
MURDOCK	304	65,453	30,738	18,584	22,280	---	300	9,030	146,385	1,690	42,644	5,526	196,245	1,000	---	---	197,245	
MYRTLE	61	7,505	9,792	8,639	---	3,000	---	3,583	32,519	158	---	---	32,677	---	---	---	32,677	
NASHUA	64	2,475	758	1,413	---	---	---	1,143	5,789	---	---	---	5,789	---	---	---	5,789	
NASHWAUK	941	114,836	208,737	190,094	636	48,376	59,264	458,010	1,079,953	296,501	167,238	29,708	1,573,400	---	6,191	14,727	1,594,318	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
															Enterprise Funds	Governmental Funds		
NASSAU	82	9,289	7,616	3,502	6,013	1,231	---	4,091	31,742	---	---	---	---	---	---	---	---	31,742
NELSON	170	15,382	15,982	13,390	---	25	2,900	11,849	59,528	69,002	---	---	---	---	---	---	61,846	190,376
NERSTRAND	236	34,124	14,755	21,961	15,830	2,412	---	---	89,082	133,956	---	---	---	---	10,952	93,992	327,982	
NEVIS	358	105,454	103,819	35,447	---	28,945	---	8,163	281,828	3,198	17,756	5,293	308,075	---	---	---	308,075	
NEW AUBURN	499	53,598	28,798	27,151	6,053	7,378	485	4,016	127,479	86,881	13,027	2,482	229,869	---	---	63,128	292,997	
NEW GERMANY	346	66,111	21,840	20,655	23,676	8,180	---	42,735	183,197	2,513	25,000	11,203	221,913	---	---	11,832	233,745	
NEW LONDON	1,068	79,607	162,487	96,313	---	29,936	18,035	20,131	406,509	612,051	118,845	104,204	1,241,609	---	---	109,754	1,351,363	
NEW MARKET	535	354,034	72,838	22,941	19,354	14,507	---	62,600	546,274	22,452	80,502	48,225	697,453	---	---	82,480	779,933	
NEW MUNICH	349	33,639	14,854	14,454	417	---	---	11,280	74,644	---	9,000	1,450	85,094	---	---	---	85,094	
NEW RICHLAND	1,188	102,234	208,074	128,862	891	37,087	7,301	---	484,449	110,053	19,359	8,140	622,001	---	---	65,792	687,793	
NEW TRIER	116	8,768	564	2,661	---	571	---	1,748	14,312	---	---	---	14,312	---	1,000	---	15,312	
NEW YORK MILLS	1,162	374,018	223,282	118,416	---	148,411	561,357	1,477	1,426,961	1,042,239	84,000	133,621	2,686,821	---	---	105,000	2,791,821	
NEWFOLDEN	361	187,520	14,023	2,834	21,238	3,099	10,283	5,268	244,265	21,202	30,000	26,268	321,735	---	20,000	---	341,735	
NICOLLET	905	51,321	21,942	125,301	2,288	3,002	4,996	2,575	211,425	756,367	65,830	40,138	1,073,760	---	---	6,563	1,080,323	
NIELSVILLE	89	20,446	1,629	2,062	---	7,609	---	4,597	36,343	633	7,000	3,131	47,107	---	---	---	47,107	
NIMROD	74	3,315	8,538	2,117	5,404	171	---	---	19,545	---	---	---	19,545	---	---	---	19,545	
NISSWA	1,974	229,349	461,389	434,781	---	115,697	148,876	31,142	1,421,234	392,418	28,637	1,941	1,844,230	---	---	128,305	1,972,535	
NORCROSS	59	13,846	1,053	12,482	---	---	---	---	27,381	4,539	---	---	31,920	---	2,000	---	33,920	
NORTHOME	229	49,267	25,355	42,526	---	35,248	---	5,439	157,835	8,873	14,684	1,884	183,276	---	---	14,835	198,111	
NORTHROP	258	18,363	18,809	30,760	2,499	1,536	---	71,967	18,172	---	---	---	90,139	33	---	---	90,172	
ODESSA	111	50,158	11,182	14,125	9,429	4,605	25,000	1,325	115,824	---	6,000	12,285	134,109	---	---	---	134,109	
ODIN	126	10,374	12,181	12,143	---	3,191	---	3,810	41,699	---	---	---	41,699	---	---	4,686	46,385	
OGEMA	143	11,009	24,507	11,443	---	1,710	---	11,725	60,394	---	9,410	---	69,804	---	10,000	---	79,804	
OGILVIE	478	69,195	45,406	37,159	---	5,336	36,357	10,298	203,751	2,267	90,000	67,499	363,517	200,000	7,000	8,700	579,217	
OKABENA	184	24,382	20,464	27,787	---	3,962	---	24,840	101,435	9,862	20,000	5,580	136,877	---	---	---	136,877	
OKLEE	401	126,929	42,967	48,731	---	7,988	15,046	---	241,661	18,627	36,809	3,413	300,510	---	6,190	---	306,700	
ONAMIA	862	86,346	115,121	12,867	---	2,750	35,252	15,268	267,604	101,744	120,176	43,507	533,031	---	---	5,015	538,046	
ORMSBY	152	17,434	13,510	16,099	---	3,696	---	---	50,739	4,715	---	---	55,454	---	---	---	55,454	
ORONOCO	877	74,221	64,327	38,109	96,841	51,480	---	---	324,978	10,439	2,994	1,013	339,424	---	---	17,360	356,784	
ORR	246	108,603	32,515	25,158	---	170,730	14,776	9,925	361,707	105,526	26,675	2,270	496,178	---	---	13,570	509,748	
ORTONVILLE	2,142	310,695	480,151	318,665	6,181	235,546	44,674	77,536	1,473,448	2,272,743	315,000	203,477	4,264,668	---	---	37,500	4,302,168	
OSAKIS	1,598	171,821	250,875	150,264	---	36,298	92,017	97,236	798,511	530,220	85,000	79,380	1,493,111	---	---	10,189	1,503,300	
OSLO	337	39,484	24,923	85,884	26,400	8,394	5,000	27,932	218,017	37,900	---	9,660	265,577	---	---	---	265,577	
OSSEO	2,425	358,413	521,932	121,855	---	26,949	10,528	12,901	1,052,578	6,212,841	405,041	421,899	8,092,359	---	12,372	799,050	8,903,783	
OSTRANDER	210	38,340	17,854	20,295	---	13,643	129	13,575	103,836	---	---	---	103,836	---	61,457	---	165,293	
OTTERTAIL	463	64,380	25,779	28,530	6,692	1,748	1,145	44,508	172,782	41,549	---	---	214,331	---	---	---	214,331	
PALISADE	119	30,374	28,587	3,466	---	---	41,375	4,267	108,069	232,026	7,974	4,026	352,095	---	---	---	352,095	
PARKERS PRAIRIE	1,013	95,471	132,056	84,653	---	73,158	7,429	7,878	400,645	117,633	25,000	39,110	582,388	8,165	---	11,311	601,864	
PAYNESVILLE	2,295	235,579	371,728	148,311	---	127,796	209,935	13,104	1,106,453	689,813	1,003,600	407,591	3,207,457	198,762	---	483,604	3,889,823	
PEASE	165	15,902	2,818	6,380	---	2,897	---	---	27,997	401	---	---	28,398	---	---	---	28,398	
PELICAN RAPIDS	2,380	109,317	388,861	148,593	---	246,397	62,339	38,480	993,987	436,744	243,024	182,633	1,856,388	669,061	28,023	133,023	2,686,495	
PEMBERTON	250	33,689	40,492	30,510	---	14,804	---	5,281	124,776	24,209	46,639	3,607	199,231	---	42,000	21,500	262,731	
PENNOCK	512	43,866	37,589	23,109	---	18,558	---	9,669	132,791	219,270	40,000	63,778	455,839	---	---	86,010	541,849	
PEQUOT LAKES	963	112,155	283,956	109,679	6,804	25,040	28,869	84,931	651,434	74,719	67,159	3,465	796,777	---	---	42,599	839,376	
PERLEY	119	21,317	13,532	3,223	140	2,969	---	2,653	43,834	---	4,022	---	47,856	---	---	---	47,856	
PETERSON	269	35,050	5,903	13,098	---	13,077	---	12,090	79,218	28,086	---	---	107,304	---	---	---	107,304	
PIERZ	1,313	144,642	152,336	62,951	1,329	5,170	199,681	9,025	575,134	96,416	235,000	45,779	952,329	---	---	83,566	1,035,895	
PILLAGER	430	74,811	54,109	42,084	---	---	650	10,166	181,820	59,776	38,527	22,081	302,204	---	---	---	302,204	
PINE ISLAND	2,593	200,524	327,320	278,070	3,120	170,400	97,862	3,293	1,080,589	588,564	225,750	215,773	2,110,676	---	---	319,863	2,430,539	
PINE RIVER	930	83,780	208,263	199,318	---	27,934	28,123	115,634	663,052	108,766	42,500	7,805	822,123	---	4,623	44,164	870,910	
PINE SPRINGS	421	11,849	6,500	57,838	4,043	725	---	1,004	81,959	---	---	---	81,959	---	---	57,838	139,797	
PLATO	337	73,790	13,410	32,502	---	10,212	28,440	23,146	181,500	31,863	46,357	20,477	280,197	---	---	12,242	292,439	
PLEASANT LAKE	506	25,961	17,819	5,325	---	18,915	---	---	68,020	32,561	---	---	100,581	---	---	---	100,581	
PLUMMER	267	34,852	33,304	42,860	12,248	6,821	5,019	10,721	145,825	70,813	---	---	216,638	---	---	---	216,638	
PORTER	181	12,926	29,037	13,525	1,550	6,232	---	7,807	71,077	29,620	---	---	100,697	---	---	---	100,697	
PRESTON	1,424	281,321	141,987	135,363	6,287	147,275	148,161	---	860,394	539,397	156,589	104,853	1,661,233	---	9,982	181,441	1,852,656	
PRINSBURG	457	29,046	28,458	84,131	333	3,380	---	1,252	146,600	29,311	---	---	175,911	---	---	30,000	205,911	
QUAMBA	101	2,596	461	4,015	---	1,320	---	---	8,392	---	---	---	8,392	---	---	---	8,392	
RACINE	363	31,988	5,203	37,693	---	1,321	942	---	77,147	37,182	1,372	4,740	120,441	---	---	360	120,801	
RANDALL	536	96,762	65,739	28,723	688	9,409	1,180	26,514	229,015	59,462	35,000	29,055	352,532	---	---	1,100	353,632	
RANDOLPH	323	36,795	32,511	8,808	---	1,844	---	1,380	81,338	---	---	---	81,338	---	---	19,319	100,657	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Sanitation	Highways										Enterprise Funds	Governmental Funds	
RANIER	186	31,029	5,600	22,663	---	29,779	---	10,934	100,005	12,500	---	---	112,505	---	---	---	112,505
RAYMOND	799	59,750	83,433	100,593	---	30,564	---	2,980	277,320	1,647,163	30,000	17,239	1,971,722	---	---	100,350	2,072,072
RED LAKE FALLS	1,592	203,958	186,593	155,456	---	146,800	199,216	16,259	908,282	551,295	109,000	69,951	1,638,528	---	---	216,974	1,855,502
REGAL	39	4,733	2,986	2,385	---	241	---	1,186	11,531	---	---	---	11,531	---	---	---	11,531
REMER	371	59,802	62,911	39,184	842	6,405	---	55,406	224,550	2,012,347	16,820	8,959	2,262,676	---	14,476	3,621	2,280,773
RENVILLE	1,314	184,743	200,557	108,955	---	70,241	216,001	62,499	842,996	184,743	400,000	100,865	1,528,604	---	130,000	26	1,658,630
REVERE	99	29,385	9,661	16,749	---	1,517	---	---	57,312	9,146	---	---	66,458	---	---	---	66,458
RICE	740	88,956	132,351	35,085	1,861	37,012	---	70,131	365,396	376,671	47,000	26,769	815,836	---	---	---	815,836
RICHMOND	1,236	112,070	196,419	57,330	---	42,080	---	---	407,899	297,661	43,000	19,676	768,236	---	---	62,676	830,912
RICHVILLE	123	3,448	824	12,162	732	1,872	---	1,643	20,681	1,767	---	---	22,448	---	---	---	22,448
RIVERTON	114	29,101	3,852	22,548	---	2,005	---	4,263	61,769	---	6,000	2,673	70,442	---	---	---	70,442
ROCK CREEK	1,141	75,253	22,086	184,249	---	47,922	---	270	329,780	---	9,356	423	339,559	---	---	---	339,559
ROCKVILLE	810	141,710	80,601	14,196	---	17,980	---	---	254,487	453,494	48,479	26,689	783,149	---	18,250	12,000	813,399
ROLLINGSTONE	692	53,748	33,662	39,856	---	21,226	---	971	149,463	66,636	79,000	27,908	323,007	---	---	38,856	361,863
RONNEBY	16	11,228	800	2,701	301	---	---	---	15,030	---	---	---	15,030	---	---	---	15,030
ROOSEVELT	162	4,688	500	11,404	---	3,978	---	4,147	24,717	310	---	---	25,027	---	---	---	25,027
ROSCOE	107	14,861	813	12,831	---	---	---	2,809	31,314	---	---	---	31,314	---	---	---	31,314
ROSE CREEK	353	38,715	18,694	22,431	504	4,377	1,606	15,545	101,872	359,614	30,000	12,433	503,919	---	---	17,623	521,542
ROTHSAY	500	38,806	48,456	43,729	28,034	13,782	1,910	12,245	186,962	38,850	---	22,723	248,535	2,000	29,502	21,623	301,660
ROUND LAKE	424	53,793	26,505	32,789	43,606	1,263	---	22,097	180,053	34,481	201,019	21,204	436,757	---	---	34,992	471,749
ROYALTON	841	113,549	147,212	12,542	---	3,036	52,794	5,230	334,363	86,709	63,000	15,226	499,298	---	---	97,057	596,355
RUSH CITY	2,177	216,137	248,423	260,511	---	35,726	169,784	91,269	1,021,850	514,164	490,000	97,292	2,123,306	---	230,310	112,731	2,466,347
RUSHFORD	1,728	104,370	301,242	94,507	3,531	198,008	30,000	14,040	745,698	891,278	244,837	158,222	2,040,035	---	---	105,141	2,145,176
RUSHFORD VILLAGE	726	48,827	13,162	44,344	17,681	1,860	---	311	126,185	47,686	---	---	173,871	---	---	---	173,871
RUSHMORE	373	70,082	34,153	39,830	27,297	5,324	---	4,442	181,128	5,730	25,000	31,530	243,388	---	---	6,000	249,388
RUSSELL	367	32,569	45,855	58,023	---	12,161	163,015	14,745	326,368	32,719	---	---	359,087	---	---	17,974	377,061
RUTHTON	281	25,237	24,827	24,165	---	877	1,040	16,395	92,541	30,933	15,000	9,853	148,327	---	---	28,000	176,327
RUTLEDGE	195	8,930	---	6,347	1,547	1,359	---	3,360	21,543	28,231	---	250	50,024	---	---	---	50,024
SABIN	416	33,270	24,523	22,413	---	5,131	---	502	85,839	7,828	45,000	4,310	142,977	---	---	---	142,977
SACRED HEART	543	88,352	90,400	126,518	1,369	4,524	3,948	---	315,111	29,124	40,000	29,943	414,178	---	---	---	414,178
SANBORN	428	30,540	15,722	48,476	4,846	3,774	97,515	14,646	215,519	652,164	14,242	6,404	888,329	---	40,000	11,306	939,635
SANDSTONE	2,410	232,458	128,958	107,396	929	40,219	5,759	70,759	586,478	183,081	232,500	200,969	1,203,028	---	100	115,707	1,318,835
SARGEANT	79	8,293	1,590	2,692	489	3,089	---	1,743	17,896	---	---	---	17,896	---	1,000	---	18,896
SCANLON	834	170,770	86,485	58,636	---	28,279	---	23,028	367,198	147,357	---	---	514,555	---	44,467	---	559,022
SEAFORTH	74	8,531	9,017	7,134	---	2,018	---	---	26,700	4,200	---	---	30,900	---	---	---	30,900
SEBEKA	701	86,750	179,719	138,495	---	32,439	31,519	3,770	472,692	613,379	57,221	28,327	1,171,619	8,387	---	27,614	1,207,620
SEDAN	65	6,770	13,135	4,074	---	---	---	---	23,979	---	---	---	23,979	---	---	---	23,979
SHAFER	458	99,486	50,509	17,396	316	1,892	---	42,513	212,112	29,801	6,000	6,560	254,473	---	---	2,000	256,473
SHELLY	272	29,498	22,068	9,157	946	13,944	1,013	15,511	92,137	25,069	---	---	117,206	---	---	---	117,206
SHERBURN	1,076	149,387	195,334	130,096	---	31,771	---	---	506,588	134,305	73,880	69,178	783,951	---	7,500	---	791,451
SHEVLIN	162	13,306	27,258	23,301	---	1,510	---	7,500	72,875	1,763	---	---	74,638	---	---	30,100	104,738
SILVER BAY	2,065	215,508	330,570	382,906	---	528,727	---	305,858	1,763,569	1,516,600	---	---	3,280,169	---	---	328,743	3,608,912
SILVER LAKE	773	95,905	195,968	92,570	9,685	88,229	---	11,295	493,652	135,639	70,000	45,581	744,872	---	---	57,565	802,437
SKYLINE	327	30,435	10,525	11,370	---	6,190	---	---	58,520	---	---	---	58,520	---	83,835	---	142,355
SLAYTON	2,073	235,807	292,369	212,830	6,541	198,372	114,442	78,473	1,138,834	194,556	185,000	182,108	1,700,498	---	---	153,048	1,853,546
SOBIESKI	197	3,621	11,441	---	---	---	---	3,740	18,802	11,332	---	---	30,134	---	---	---	30,134
SOLWAY	70	3,779	1,695	3,655	---	---	---	2,876	12,005	---	---	---	12,005	---	---	---	12,005
SOUTH HAVEN	207	42,202	65,978	14,038	10,128	2,578	---	7,970	142,894	16,656	8,237	1,310	169,097	---	---	---	169,097
SPICER	1,122	186,855	123,753	214,729	---	45,895	131,185	161,776	864,193	573,657	175,450	127,319	1,740,619	---	30,000	70,635	1,841,254
SPRING GROVE	1,307	113,467	180,608	152,753	12,974	160,892	79,369	16,561	716,624	170,079	257,885	57,921	1,202,509	---	---	179,923	1,382,432
SPRING HILL	57	1,678	870	2,552	5,210	---	---	1,612	11,922	---	---	---	11,922	---	---	---	11,922
SPRING PARK	1,720	95,840	541,858	57,325	21,830	19,735	1,400	---	737,988	23,988	135,000	81,185	978,161	---	---	215,699	1,193,860
SPRINGFIELD	2,206	265,523	310,531	211,098	---	357,366	97,680	49,723	1,291,921	2,509,270	300,662	135,988	4,237,841	---	---	577,600	4,815,441
SQUAW LAKE	99	13,132	12,249	4,404	---	---	---	---	29,785	8,461	---	---	38,246	---	---	4,415	42,661
STACY	1,317	94,447	72,156	33,317	520	9,563	---	15,649	225,652	20,492	---	387	246,531	---	---	65,180	311,711
STARBUCK	1,334	122,422	199,664	151,299	---	65,292	94,761	101,379	734,817	233,895	496,100	52,642	1,517,454	---	76,869	2,528	1,596,851
STEEN	178	17,977	6,354	5,536	10,426	---	---	1,411	41,704	---	---	---	41,704	---	---	---	41,704
STEPHEN	703	113,890	66,183	34,756	---	85,161	---	65,902	408,402	143,045	55,000	19,432	625,879	---	---	---	625,879
STEWART	563	122,592	131,468	97,983	37,316	9,432	---	575	399,366	30,325	32,364	28,573	490,628	---	---	---	490,628
STOCKTON	696	48,641	14,061	35,549	1,366	345	---	8,535	108,497	11,111	49,000	37,658	206,266	---	12,873	7,136	226,275
STORDEN	268	33,155	28,830	34,178	---	21,062	7,635	17,417	142,277	14,854	33,500	49,471	240,102	---	11,000	14,893	265,995

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures									Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers		Governmental Funds	
				Sanitation	Sanitation										Enterprise Funds	Governmental Funds		
STRANDQUIST	81	9,186	3,347	5,497	8,298	3,060	---	110	29,498	3,524	---	---	33,022	---	---	---	33,022	
STRATHCONA	27	3,083	1,634	4,040	---	5,281	---	653	14,691	---	---	---	14,691	---	---	---	14,691	
STURGEON LAKE	364	33,458	21,632	15,430	601	15,946	---	1,897	88,964	55,716	10,488	3,213	158,381	---	---	7,411	165,792	
ST. ANTHONY [STEARNS]	87	1,283	877	3,928	---	---	---	1,113	7,201	---	---	---	7,201	---	---	---	7,201	
ST. BONIFACIUS	1,998	189,320	459,721	183,368	6,368	6,000	---	---	844,777	59,588	170,000	168,576	1,242,941	---	---	132,340	1,375,281	
ST. CLAIR	833	106,963	64,590	62,608	---	6,487	---	---	240,648	398,557	31,224	34,343	704,772	---	46,000	73,271	824,043	
ST. HILAIRE	272	32,050	9,225	43,943	23,182	6,906	6,330	14,371	136,007	32,853	6,300	4,850	180,010	---	---	---	180,010	
ST. LEO	104	17,325	7,948	2,400	---	2,171	---	---	29,844	2,829	---	---	32,673	---	---	---	32,673	
ST. MARTIN	280	35,982	47,833	17,530	---	---	---	---	101,345	18,596	29,093	44,128	193,162	---	---	13,237	206,399	
ST. MARY'S POINT	365	31,438	54,539	31,870	3,929	5,148	---	3,855	130,779	---	---	---	130,779	---	---	2,699	133,478	
ST. ROSA	41	4,013	1,453	13,600	---	45,797	---	---	64,863	---	---	---	64,863	---	---	---	64,863	
ST. STEPHEN	860	65,557	79,688	24,607	---	26,028	---	---	195,880	61,844	33,000	16,265	306,989	---	---	30,373	337,362	
ST. VINCENT	110	2,818	2,202	8,432	7,019	---	---	4,113	24,584	---	---	---	24,584	---	---	---	24,584	
SUNBURG	111	15,442	52,208	9,409	952	2,762	---	1,209	81,982	28,116	---	---	110,098	---	---	4,214	114,312	
SUNFISH LAKE	530	79,510	120,179	45,984	772	---	---	8,109	254,554	---	---	---	254,554	---	---	377	254,931	
SWANVILLE	358	23,055	9,867	63,252	22,306	17,382	5,161	18,728	159,751	61,369	5,000	3,938	230,058	---	---	6,276	236,334	
TACONITE	314	76,249	33,771	46,137	22,043	59,128	---	---	237,328	117,848	---	---	355,176	---	18,985	104,460	478,621	
TAMARACK	61	6,445	209	7,084	1,087	2,051	5,690	2,854	25,420	173,880	---	---	199,300	---	---	---	199,300	
TAOPI	92	1,114	760	4,095	---	234	---	502	6,705	---	---	---	6,705	---	---	---	6,705	
TAUNTON	205	27,502	11,558	3,155	---	2,137	1,408	---	45,760	8,807	---	---	54,567	---	---	2,150	56,717	
TAYLORS FALLS	977	133,890	112,823	110,539	---	10,933	25,906	4,608	398,699	34,032	255,212	86,729	774,672	---	---	19,241	793,913	
TENNEY	6	1,504	---	1,409	250	---	---	225	3,388	---	---	---	3,388	---	---	---	3,388	
TENSTRIKE	194	2,800	2,632	11,315	140	---	---	195	17,082	---	---	---	17,082	---	---	---	17,082	
THOMSON	158	21,421	8,523	7,627	525	---	---	---	38,096	26,140	20,000	5,137	89,373	---	659	6,388	96,420	
TINTAH	75	14,546	4,349	3,402	3,491	1,200	---	5,887	32,875	11,430	---	---	44,305	---	---	---	44,305	
TONKA BAY	1,551	147,903	317,184	134,750	---	75,944	---	55,176	730,957	---	---	---	730,957	---	2,500	10,000	743,457	
TOWER	486	141,159	176,870	95,527	5,004	90,679	3,257	216,501	728,997	481,114	100,640	42,857	1,353,608	---	---	---	1,353,608	
TRACY	2,260	464,233	304,165	373,293	---	106,029	93,914	98,913	1,440,547	1,013,437	246,000	176,068	2,876,052	---	---	218,504	3,094,556	
TRAIL	61	3,898	643	3,879	4,440	1,385	---	501	14,746	---	---	---	14,746	---	---	---	14,746	
TRIMONT	755	103,487	110,028	67,750	---	16,697	---	7,562	305,524	456,498	---	---	762,022	---	---	---	762,022	
TROMMALT	130	14,890	2,018	7,404	10	225	---	3,079	27,626	18,033	---	---	45,659	2,485	15	4,497	52,656	
TROSKY	115	8,802	3,638	5,102	---	1,034	---	600	19,176	1,583	---	---	20,759	---	---	---	20,759	
TRUMAN	1,252	97,581	164,567	115,291	2,167	93,263	24,147	89,836	586,852	20,728	35,000	17,582	660,162	---	---	36,161	696,323	
TURTLE RIVER	74	5,412	1,379	2,833	---	---	---	496	10,120	---	---	---	10,120	---	---	---	10,120	
TWIN LAKES	167	22,280	14,831	21,843	674	21,736	---	---	81,364	---	---	---	81,364	---	---	---	81,364	
TWIN VALLEY	857	115,479	141,988	80,447	3,004	46,698	10,092	16,256	413,964	90,227	---	---	504,191	---	---	---	504,191	
TYLER	1,212	127,729	112,565	64,011	---	114,766	16,749	1,826	437,646	206,009	153,135	95,337	892,127	---	---	10,000	902,127	
ULEN	533	40,256	26,121	22,893	1,163	19,114	3,562	14,666	127,775	32,848	---	---	160,623	---	---	---	160,623	
UNDERWOOD	327	48,684	17,702	53,577	---	7,785	9,806	8,100	145,654	194,773	139,734	30,668	510,829	---	---	32,550	543,379	
UPSALA	426	42,499	26,056	36,674	38,367	6,263	---	---	149,859	11,705	12,000	22,905	196,469	---	---	---	196,469	
URBANK	59	3,813	523	3,340	24	3,661	---	833	12,194	---	---	---	12,194	---	---	---	12,194	
UTICA	229	16,466	3,948	11,853	1,242	5,213	---	---	38,722	19,701	7,000	361	65,784	---	---	---	65,784	
VERGAS	312	19,244	20,156	19,155	1,446	25,107	---	---	85,108	161,921	24,590	12,723	284,342	---	3,000	13,635	300,977	
VERMILLION	439	36,719	22,081	43,235	---	7,364	---	3,428	112,827	1,200	---	---	114,027	---	73,783	---	187,810	
VERDALE	574	55,696	87,899	50,797	---	11,611	22,564	1,546	230,113	78,354	---	---	308,467	---	---	10,000	318,467	
VERNON CENTER	355	76,880	41,097	45,060	10	25	---	---	163,072	15,625	30,000	2,895	211,592	---	---	---	211,592	
VESTA	341	51,738	20,644	23,262	---	9,065	---	28,602	133,311	7,933	10,000	6,300	157,544	---	9,500	6,562	173,606	
VIKING	89	11,458	1,096	3,838	4,759	10,665	---	3,413	35,229	540	---	---	35,769	---	10,000	---	45,769	
VILLARD	245	25,455	29,064	20,942	1,378	14,305	---	---	91,144	11,276	---	---	102,420	---	---	---	102,420	
VINING	66	7,568	10,249	4,063	245	5,557	---	---	27,682	---	---	---	27,682	---	---	---	27,682	
WABASSO	686	57,659	106,718	111,087	---	91,317	4,165	21,572	392,518	958,607	43,458	72,048	1,466,631	---	---	54,429	1,521,060	
WAKHON	324	53,821	9,158	26,473	---	8,735	---	---	98,187	6,568	---	---	104,755	---	---	---	104,755	
WALDORF	241	36,984	15,647	13,326	50	13,267	---	---	97,274	54,412	17,099	6,057	174,842	---	---	---	174,842	
WALKER	1,100	253,825	354,833	89,575	---	60,743	191,302	34,456	984,734	773,840	79,752	103,946	1,942,272	---	---	785,563	2,727,835	
WALNUT GROVE	633	41,723	71,282	82,277	1,180	16,614	28,704	19,319	261,099	33,285	77,565	27,216	399,165	---	---	42,485	441,650	
WALTERS	85	18,977	12,497	15,813	2,716	1,293	---	750	52,046	5,992	---	---	58,038	---	---	---	58,038	
WALTHAM	195	28,232	---	12,813	---	1,312	---	---	42,357	16,500	10,000	3,577	72,434	---	268	4,647	77,349	
WANAMINGO	1,015	117,567	123,277	70,837	---	65,314	15,225	---	392,220	1,145,041	75,000	174,176	1,786,437	---	---	66,869	1,853,306	
WANDA	98	4,971	5,527	9,091	---	1,518	---	1,150	22,257	12,480	11,000	118	45,855	---	86,000	---	131,855	
WARBA	186	10,108	16,060	8,546	---	11,148	---	2,250	48,112	5,800	---	---	53,912	---	---	---	53,912	
WARREN	1,665	245,580	197,183	222,274	---	123,124	409,769	63,237	1,261,167	2,148,139	24,789	28,206	3,462,301	---	174,342	3,671	3,640,314	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 2001

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses
	Popu- Lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers		
											Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
WARROAD	1,754	320,589	477,748	190,245	---	241,629	99,559	77,391	1,407,161	1,281,952	223,163	108,115	3,020,391	---	---	7,436	3,027,827
WATERVILLE	1,837	174,772	252,298	150,125	---	26,527	259,927	---	863,649	339,916	438,390	159,968	1,801,923	220,000	---	---	2,021,923
WATKINS	878	145,201	198,625	180,644	---	72,822	88,067	---	685,359	157,056	137,096	80,187	1,059,698	---	---	324,377	1,384,075
WATSON	204	22,118	16,082	36,058	1,333	---	---	2,187	77,778	14,003	---	---	91,781	---	3,258	---	95,039
WAUBUN	400	15,220	36,480	47,004	5,282	8,910	1,813	6,173	120,882	18,274	7,010	5,790	151,956	---	---	12,800	164,756
WAVERLY	755	169,858	107,788	123,813	---	31,429	2,818	35,499	471,205	334,402	71,439	72,459	949,505	---	---	65,971	1,015,476
WELCOME	713	88,852	136,925	96,651	1,154	8,283	80,047	743	412,655	42,097	17,559	1,976	474,287	---	---	---	474,287
WELLS	2,495	197,394	315,289	404,694	8,159	332,190	232,190	81,067	1,570,983	426,796	110,000	123,735	2,231,514	---	2,147	39,362	2,273,023
WENDELL	179	25,944	26,606	9,082	9,426	9,332	5	5,145	85,540	---	---	---	85,540	---	---	---	85,540
WEST CONCORD	843	137,838	96,389	86,174	---	66,294	---	18,611	405,306	33,633	15,446	10,741	465,126	---	---	141,159	606,285
WEST UNION	84	2,912	657	3,187	3,424	852	---	2,536	13,568	---	---	---	13,568	---	---	---	13,568
WESTBROOK	750	68,038	99,327	103,137	38,157	71,179	780	3,000	383,618	320,049	26,279	5,719	735,665	---	---	18,040	753,705
WESTPORT	74	1,719	1,337	7,167	3,448	---	---	25	13,696	---	---	---	13,696	---	---	---	13,696
WHALAN	62	13,779	1,706	2,898	---	2,273	---	---	20,656	20,911	---	---	41,567	---	---	---	41,567
WHEATON	1,590	155,598	256,524	157,155	116,392	195,119	659,532	22,798	1,563,118	235,092	36,000	27,764	1,861,974	---	---	---	1,861,974
WILDER	71	5,246	600	8,025	1,442	---	---	1,897	17,210	---	---	---	17,210	---	---	---	17,210
WILLERNIE	552	94,495	44,590	65,540	1,953	500	---	200	207,278	10,749	4,349	2,566	224,942	---	---	---	224,942
WILLIAMS	201	81,466	12,710	4,980	---	10,929	109	---	110,194	14,839	---	---	125,033	---	18,224	---	143,257
WILLOW RIVER	313	23,972	19,769	12,895	---	20,067	---	---	76,703	4,007	---	---	80,710	---	---	3,401	84,111
WILMONT	331	43,641	32,573	34,214	---	8,712	---	8,358	127,498	65,481	---	---	192,979	---	---	---	192,979
WILTON	186	8,742	2,101	4,709	240	250	---	65	16,107	---	---	---	16,107	---	---	---	16,107
WINGER	204	36,848	18,304	24,079	1,255	---	---	15,912	96,398	1,385	---	---	97,783	---	15,543	---	113,326
WINNEBAGO	1,474	130,736	266,053	158,557	77,659	122,719	49,301	41,940	846,965	65,385	165,000	51,141	1,128,491	---	---	---	1,128,491
WINSTED	2,174	255,114	341,226	276,502	109,496	59,190	---	70,470	1,111,998	294,085	330,000	173,217	1,909,300	1,095,450	---	30,000	3,034,750
WINTHROP	1,376	137,120	224,484	153,108	88,714	63,989	63,429	89,554	820,398	195,616	295,000	89,525	1,400,539	---	147,410	52,275	1,600,224
WINTON	190	41,549	4,066	19,367	1,903	7,421	---	14,951	89,257	1,611	---	---	90,868	---	3,000	10	93,878
WOLF LAKE	31	21,227	29,719	5,548	3,716	28,440	---	8,073	96,723	54,991	3,134	2,206	157,054	---	---	---	157,054
WOLVERTON	118	29,457	21,760	10,849	---	14,091	71,243	---	147,400	5,058	2,260	3,939	158,657	---	---	8,199	166,856
WOOD LAKE	433	26,014	62,343	92,379	---	29,233	---	9,530	219,499	105,397	48,094	13,255	386,245	---	10,000	3,957	400,202
WOODLAND	480	66,664	78,607	33,515	12,379	---	---	8,814	199,979	3,283	---	---	203,262	---	---	---	203,262
WOODSTOCK	129	24,824	5,393	12,273	1,683	2,994	---	---	47,167	1,293	3,556	4,444	56,460	---	---	6,500	62,960
WRENSHALL	311	49,460	22,193	11,723	---	116	---	11,874	95,366	13,349	---	---	108,715	---	---	---	108,715
WRIGHT	96	6,366	21,406	2,644	88	3,874	---	7,237	41,615	8,675	---	---	50,290	---	---	---	50,290
WYKOFF	457	44,452	72,153	30,792	23,233	16,770	500	9,418	197,318	181,935	22,000	3,950	405,203	---	---	85,500	490,703
ZEMPLE	74	5,551	3,515	1,952	4,704	---	---	1,206	16,928	5,478	---	---	22,406	---	---	---	22,406
ZUMBRO FALLS	174	38,194	28,146	18,718	---	16,799	---	---	101,857	---	---	---	101,857	---	29,413	---	131,270
TOTAL	393,927	52,791,580	57,815,095	42,808,672	4,366,386	21,404,831	18,177,554	10,634,443	207,998,561	118,408,431	39,683,653	20,275,202	386,365,847	6,594,798	5,995,869	33,081,020	432,037,534

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ADA	7,434	267,641	195,612	32,129	2,846	---	---	29,228	534,890
ADAMS	---	600	32,628	---	---	---	131,760	19,514	184,502
ADRIAN	4,687	10,180	108,621	30,783	463,418	---	---	64,296	681,985
AITKIN	---	86,530	602,254	6,098	112	160,827	16,027	---	871,848
AKELEY	---	3,424	24,680	---	---	---	---	---	28,104
ALBANY	44,549	21,310	34,874	3,955	---	---	---	---	104,688
ALBERTA	---	---	---	---	---	---	---	---	---
ALDEN	29,398	75,127	57,567	3,519	---	---	---	---	165,611
ALDRICH	---	---	5,362	---	---	---	---	---	5,362
ALPHA	5,237	10,124	---	---	---	---	---	---	15,361
ALTURA	---	---	---	---	---	---	---	---	---
ALVARADO	---	---	---	---	---	---	---	---	---
AMBOY	---	429	24,411	---	---	---	---	---	24,840
ARCO	---	1,949	---	7,164	---	---	---	---	9,113
ARGYLE	1,257	40,959	27,966	1,062	141,503	---	---	---	212,747
ARLINGTON	6,518	30,553	56,312	85,823	---	---	350,387	---	529,593
ASHBY	6,123	---	---	---	---	---	---	---	6,123
ASKOV	2,377	584	1,497	---	---	---	---	---	4,458
ATWATER	---	41,959	9,105	19,022	---	---	10,393	---	80,479
AUDUBON	14,364	5,573	---	---	27,485	---	---	21,710	69,132
AURORA	---	---	17,816	21,600	156,909	---	---	57,591	253,916
AVOCA	---	---	---	9,431	---	---	---	---	9,431
AVON	214	18,906	---	17,973	---	---	---	---	37,093
BABBITT	32,507	137,361	---	27,319	250,000	---	---	20,950	468,137
BACKUS	---	185,313	450	5,000	200,000	---	42,544	---	433,307
BADGER	3,873	63,950	14,302	---	---	---	---	---	82,125
BAGLEY	29,261	13,679	83,242	7,045	---	---	---	100	133,327
BALATON	---	39,496	120	7,869	39,064	---	---	2,162	88,711
BARNESVILLE	18,935	7,450	99,417	---	---	---	---	---	125,802
BARNUM	9,908	---	11,610	---	---	---	---	---	21,518
BARRETT	---	1,687	---	2,435	---	---	179,123	---	183,245
BARRY	---	---	---	---	---	---	---	---	---
BATTLE LAKE	10,250	---	6,389	---	5,511	---	---	---	22,150

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BAUDETTE	6,401	4,744	19,432	63,912	---	---	---	2,700	97,189
BEARDSLEY	---	---	35,145	---	---	---	---	12,200	47,345
BEAVER BAY	---	---	---	---	---	---	---	---	---
BEAVER CREEK	1,292	5,179	30,111	---	---	---	---	---	36,582
BEJOU	---	---	---	1,161	---	---	---	---	1,161
BELGRADE	3,193	11,238	77,931	20,271	---	---	---	---	112,633
BELLECHESTER	1,000	---	4,786	---	16,000	---	---	---	21,786
BELLINGHAM	---	405	3,848	---	---	---	---	---	4,253
BELTRAMI	---	---	1,444	---	---	---	---	---	1,444
BELVIEW	---	154,301	27,653	6,044	---	---	---	---	187,998
BENA	---	1,500	2,000	1,200	---	---	---	---	4,700
BERTHA	31,891	2,637	303	---	---	---	---	---	34,831
BETHEL	---	---	---	---	---	---	---	---	---
BIG FALLS	---	11,696	---	---	---	---	---	---	11,696
BIGELOW	---	---	---	---	---	---	---	7,505	7,505
BIGFORK	2,795	54,812	---	---	---	---	---	---	57,607
BINGHAM LAKE	3,633	---	---	---	---	---	---	---	3,633
BIRCHWOOD	---	---	5,330	650	---	---	---	---	5,980
BIRD ISLAND	1,064	30,666	152,180	8,504	36,575	---	226,988	---	455,977
BISCAY	---	---	---	---	---	---	---	---	---
BIWABIK	4,133	38,029	895,811	293	108,044	---	---	---	1,046,310
BLACKDUCK	6,136	---	177	---	---	---	---	---	6,313
BLOMKEST	---	---	---	517	---	---	---	---	517
BLOOMING PRAIRIE	9,777	37,992	183,574	6,955	---	---	---	---	238,298
BLUFFTON	---	8,486	2,978	---	---	---	---	---	11,464
BOCK	---	---	---	---	---	---	308,179	---	308,179
BORUP	---	---	---	---	---	---	---	---	---
BOVEY	22,681	6,528	317,005	9,024	---	---	---	17,165	372,403
BOWLUS	---	54,000	---	---	---	---	---	---	54,000
BOY RIVER	---	---	---	---	---	---	---	---	---
BOYD	7,989	528	247	166	---	---	---	14,588	23,518
BRAHAM	3,376	5,425	19,438	329	31,164	---	103,843	---	163,575
BRANDON	---	21,947	19,581	---	---	---	---	1,648	43,176

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BREEZY POINT	5,253	43,627	14,777	82,890	---	---	---	635	147,182
BREWSTER	3,986	2,947	39,636	---	---	---	---	---	46,569
BRICELYN	---	5,351	10,598	---	---	---	---	---	15,949
BROOK PARK	---	---	---	---	---	---	---	---	---
BROOKS	---	---	3,476	---	---	---	---	---	3,476
BROOKSTON	---	---	---	---	---	---	---	---	---
BROOTEN	---	3,921	---	12,095	---	---	---	---	16,016
BROWERVILLE	1,982	60,470	51,276	2,125	---	---	---	---	115,853
BROWNS VALLEY	3,921	35,030	67,396	2,780	39,487	---	52,285	---	200,899
BROWNSDALE	---	---	4,009	---	---	---	---	---	4,009
BROWNSVILLE	---	11,165	---	---	---	---	---	---	11,165
BROWNTON	4,181	32,996	476,361	---	---	---	---	---	513,538
BRUNO	---	---	---	---	---	---	---	---	---
BUCKMAN	---	---	16,205	19,828	---	---	---	---	36,033
BUFFALO LAKE	---	1,979	1,733	---	---	---	---	---	3,712
BUHL	15,684	109,790	308,371	55,597	204,444	---	---	---	693,886
BURTRUM	---	---	5,169	---	---	---	---	---	5,169
BUTTERFIELD	3,548	---	34,213	---	---	---	---	---	37,761
CALLAWAY	---	---	16,654	---	---	---	---	---	16,654
CALUMET	800	8,969	180,790	6,822	---	---	71,240	---	268,621
CAMPBELL	---	1,842	---	---	---	---	---	---	1,842
CANBY	17,116	1,458	13,032	24,776	---	368,677	---	71,500	496,559
CANTON	---	774	42,025	---	---	---	---	---	42,799
CARLOS	---	4,261	248,104	11,245	---	---	---	---	263,610
CARLTON	4,630	8,375	219,545	16,367	---	---	---	---	248,917
CARVER	88,558	31,987	395,096	77,815	12,092	---	---	---	605,548
CASS LAKE	---	39,645	---	9,308	---	---	---	---	48,953
CEDAR MILLS	---	---	---	---	---	---	8,503	---	8,503
CENTER CITY	---	37,889	183,450	---	---	---	---	---	221,339
CEYLON	---	10,053	---	---	---	---	---	798	10,851
CHANDLER	---	9,827	---	---	17,253	---	---	---	27,080
CHATFIELD	132,864	22,968	485,700	102,985	708	---	---	---	745,225
CHICKAMAW BEACH	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
CHOKIO	---	662,369	82,347	---	108,960	---	---	---	853,676
CLARA CITY	10,780	21,726	70,197	18,648	---	---	---	1,271	122,622
CLAREMONT	11,939	1,232	25,345	---	---	---	---	---	38,516
CLARISSA	1,952	158,574	30,954	3,271	9,022	---	---	---	203,773
CLARKFIELD	1,310	30,883	24,998	9,114	11,990	---	---	---	78,295
CLARKS GROVE	17,453	34,473	25,818	---	---	---	---	---	77,744
CLEAR LAKE	---	121,815	999	19,129	---	---	---	---	141,943
CLEARBROOK	7,926	6,805	---	---	---	---	2,440	---	17,171
CLEARWATER	2,064	41,568	54,170	30,270	---	---	8,486	---	136,558
CLEMENTS	---	19,679	966	5,831	---	---	---	---	26,476
CLEVELAND	654	7,059	4,712	---	---	---	---	---	12,425
CLIMAX	2,962	---	19,882	---	---	---	---	---	22,844
CLINTON	231	---	10,649	---	---	---	---	225	11,105
CLITHERALL	---	---	---	4,250	---	---	---	---	4,250
CLONTARF	---	---	---	---	---	---	---	---	---
COATES	---	---	---	---	---	---	---	---	---
COBDEN	193,744	---	---	---	---	---	---	---	193,744
COHASSET	269,374	2,262	509,567	26,067	---	---	104,097	23,320	934,687
COLERAINE	7,198	11,207	29,207	287,780	226,942	---	---	---	562,334
COLOGNE	---	18,212	3,491	---	39,409	---	12,277	---	73,389
COMFREY	---	9,081	---	5,227	167,955	---	---	39,473	221,736
COMSTOCK	---	---	35,890	---	---	---	---	---	35,890
CONGER	---	57,775	---	---	---	---	---	3,617	61,392
COOK	---	---	---	---	---	---	9,658	---	9,658
CORRELL	---	---	---	---	---	---	---	---	---
COSMOS	6,123	1,869	7,289	5,570	---	---	---	---	20,851
COTTONWOOD	1,738	173,795	60,253	4,156	1,005	---	---	---	240,947
COURTLAND	---	---	7,757	---	176,104	---	7,198	---	191,059
CROMWELL	---	34,555	12,592	28,825	---	---	---	69,060	145,032
CROSBY	2,717	16,997	8,483	63,752	---	---	---	41,512	133,461
CROSSLAKE	19,198	68,116	94,466	72,066	---	---	306,524	---	560,370
CURRIE	6,372	738	---	---	---	---	---	7,079	14,189
CUYUNA	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
CYRUS	6,930	620	---	---	---	---	---	---	7,550
DAKOTA	---	---	---	---	---	---	---	---	---
DALTON	1,264	---	---	1,075	---	---	---	---	2,339
DANUBE	---	11,321	92,673	---	---	---	---	---	103,994
DANVERS	---	8,364	---	2,000	---	---	---	---	10,364
DARFUR	---	1,248	---	---	---	---	---	---	1,248
DARWIN	---	---	---	14,347	---	---	---	---	14,347
DASSEL	---	35,054	206,128	56,599	---	---	---	---	297,781
DAWSON	5,889	---	25,995	13,237	---	---	---	---	45,121
DE GRAFF	---	---	---	---	---	---	---	---	---
DEER CREEK	---	---	---	---	---	---	---	---	---
DEER RIVER	---	128,320	405	---	75,285	---	262,303	---	466,313
DEERWOOD	218	167,817	29,535	20,029	---	---	---	8,773	226,372
DELAVAN	2,021	2,721	15,645	---	---	---	---	---	20,387
DELHI	---	---	21,036	---	---	---	---	---	21,036
DELLWOOD	---	---	5,338	---	---	---	---	---	5,338
DENHAM	---	---	380	---	---	---	---	---	380
DENNISON	---	723	200	---	---	---	---	---	923
DENT	---	10,391	1,156	10,870	---	---	---	---	22,417
DEXTER	---	7,111	7,206	6,667	---	---	---	---	20,984
DODGE CENTER	12,686	921,410	1,351,212	17,940	77,270	8,230	3,603	---	2,392,351
DONALDSON	---	---	---	---	---	---	---	---	---
DONNELLY	---	---	---	---	---	---	---	---	---
DORAN	---	---	---	---	---	---	---	---	---
DOVER	---	72,516	212,658	---	---	---	---	14,000	299,174
DOVRAY	---	4,600	1,188	---	---	---	5,262	---	11,050
DUMONT	---	---	---	---	---	---	---	---	---
DUNDAS	6,446	6,096	---	17,211	---	---	---	---	29,753
DUNDEE	---	3,316	---	---	---	---	---	---	3,316
DUNNELL	---	7,015	236	---	---	---	---	---	7,251
EAGLE BEND	211	27,749	36,186	862	---	---	---	---	65,008
EAGLE LAKE	3,752	83,990	666,620	25,621	---	---	---	---	779,983
EAST GULL LAKE	92,374	---	1,680	7,500	---	---	---	---	101,554

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
EASTON	---	3,046	4,260	---	---	---	---	---	7,306
ECHO	1,276	18,970	4,205	---	---	---	---	---	24,451
EDEN VALLEY	---	1,250	29,007	8,365	1,785,607	---	---	---	1,824,229
EDGERTON	---	1,010	73,432	11,405	---	---	---	---	85,847
EFFIE	---	---	---	---	---	---	---	369	369
EITZEN	---	---	1,764	---	---	---	---	---	1,764
ELBA	5,903	---	---	---	---	---	---	---	5,903
ELBOW LAKE	3,520	10,267	2,249,982	37,290	126,804	7,344	---	1,252	2,436,459
ELGIN	14,346	20,102	33,976	---	884	---	---	2,600	71,908
ELIZABETH	---	---	---	---	---	---	---	---	---
ELKO	---	---	---	---	---	---	---	---	---
ELKTON	---	---	---	---	---	---	---	---	---
ELLENDALE	17,997	---	159,937	1,491	---	---	---	---	179,425
ELLSWORTH	2,562	9,661	7,202	---	---	---	---	---	19,425
ELMDALE	---	---	1,802	---	---	---	---	---	1,802
ELMORE	17,926	57,849	84,735	1,332	---	---	---	---	161,842
ELROSA	---	---	---	13,331	1,870	---	---	---	15,201
ELYSIAN	585	73,079	341,885	21,398	534,580	---	---	1,950	973,477
EMILY	10,929	83,873	2,173	61,406	---	---	---	---	158,381
EMMONS	3,302	1,342	24,589	---	---	---	---	---	29,233
ERHARD	201	132	---	7,905	---	---	---	---	8,238
ERSKINE	---	12,100	60,342	---	---	---	---	---	72,442
EVAN	---	1,976	---	---	---	---	---	---	1,976
EVANSVILLE	2,460	5,117	---	2,339	288,765	---	88,483	---	387,164
EXCELSIOR	5,897	---	234,484	4,249	---	---	---	---	244,630
EYOTA	15,910	90,287	59,712	25,055	---	---	299,659	---	490,623
FAIRFAX	9,909	38,134	89,910	19,418	---	---	---	---	157,371
FARWELL	---	---	---	---	---	---	---	---	---
FEDERAL DAM	---	---	464	---	---	---	---	---	464
FELTON	---	---	---	---	---	---	---	13,969	13,969
FERTILE	---	109,254	5,281	---	21,027	---	---	---	135,562
FIFTY LAKES	254	4,360	24,587	---	---	---	---	---	29,201
FINLAYSON	---	5,821	---	---	---	---	592,026	2,479	600,326

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
FISHER	---	4,846	5,266	---	---	---	---	---	10,112
FLENSBURG	---	22,222	6,390	---	---	---	---	---	28,612
FLOODWOOD	5,910	8,679	10,670	---	---	---	---	---	25,259
FLORENCE	---	---	---	5,940	---	---	---	---	5,940
FOLEY	21,815	78,492	391,044	2,087	---	---	---	---	493,438
FORADA	---	10,306	---	---	---	---	14,981	---	25,287
FORESTON	---	---	---	---	---	---	---	---	---
FORT RIPLEY	541	---	---	---	---	---	---	---	541
FOSSTON	---	---	---	---	---	594,455	100,626	---	695,081
FOUNTAIN	---	22,040	18,571	6,828	---	---	---	---	47,439
FOXHOME	---	---	---	---	---	---	---	---	---
FRANKLIN	---	1,682	12,126	---	---	---	147,758	---	161,566
FRAZEE	5,324	174,634	5,185	5,068	---	---	197,264	---	387,475
FREEBORN	---	64,244	44,136	---	---	---	---	---	108,380
FREEPORT	20,712	---	163,042	---	---	---	---	---	183,754
FROST	---	---	1,864	---	---	---	---	---	1,864
FULDA	4,800	29,649	43,810	24,552	---	---	173,034	---	275,845
FUNKLEY	---	---	---	---	---	---	---	---	---
GARFIELD	479	3,229	750	---	---	---	---	---	4,458
GARRISON	3,528	122,201	---	15,949	---	---	---	29,494	171,172
GARVIN	600	14,899	231	616	---	---	---	---	16,346
GARY	---	---	8,586	---	---	---	827	983	10,396
GAYLORD	64,998	26,171	196,827	24,706	5,263	---	---	---	317,965
GEM LAKE	---	---	---	---	---	---	---	---	---
GENEVA	2,214	---	58,096	---	---	---	---	---	60,310
GENOLA	---	---	---	---	---	---	---	---	---
GEORGETOWN	---	1,259	287	---	---	---	---	---	1,546
GHENT	---	5,521	289,981	---	---	---	---	---	295,502
GIBBON	1,672	17,481	35,930	15,725	---	---	---	---	70,808
GILBERT	11,054	10,105	42,952	107,629	258,683	---	358,552	312,198	1,101,173
GILMAN	---	---	620	4,159	---	---	---	---	4,779
GLENVILLE	19,986	3,138	26,003	4,841	---	---	---	---	53,968
GLYNDON	2,558	20,758	19,015	6,623	123,842	---	---	---	172,796

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
GONVICK	---	3,497	---	---	---	---	---	---	3,497
GOOD THUNDER	704	---	33,033	1,494	---	---	---	---	35,231
GOODHUE	---	4,799	3,900	36,908	170,521	---	---	---	216,128
GOODRIDGE	---	---	---	---	3,360	---	---	---	3,360
GRACEVILLE	19,641	57,070	20,435	834	---	---	---	---	97,980
GRANADA	---	---	40,470	---	---	---	---	---	40,470
GRAND MARAIS	9,861	---	28,950	128,504	36,953	---	187,088	---	391,356
GRAND MEADOW	3,608	204,420	76,128	107,968	---	---	---	---	392,124
GRASSTON	---	---	---	---	---	---	---	---	---
GREEN ISLE	127,272	49,581	249,596	21,148	53,076	---	566,482	---	1,067,155
GREENBUSH	---	3,483	208	13,916	237,919	---	---	1,275	256,801
GREENWALD	---	---	227,604	27,645	---	---	---	---	255,249
GREENWOOD	---	---	---	---	---	---	---	---	---
GREY EAGLE	200	7,774	9,765	5,286	---	---	---	---	23,025
GROVE CITY	---	---	26,252	---	---	---	210,343	---	236,595
GRYGLA	128	16,269	5,009	36,528	---	15,943	---	---	73,877
GULLY	---	---	---	---	---	---	---	---	---
HACKENSACK	18,853	---	595	34,393	---	---	---	3,468	57,309
HADLEY	1,668	---	---	751	---	---	---	---	2,419
HALLOCK	3,877	11,662	169,667	1,121	110,907	19,340	256,114	---	572,688
HALMA	---	---	---	---	---	---	---	---	---
HALSTAD	---	---	---	35,915	---	---	---	45,000	80,915
HAMBURG	24,266	39,841	166,916	2,000	---	---	---	---	233,023
HAMMOND	---	---	---	949	---	---	---	---	949
HAMPTON	5,012	---	16,176	4,658	---	---	---	---	25,846
HANCOCK	440	5,851	15,242	5,159	---	---	---	---	26,692
HANLEY FALLS	524	6,268	---	---	---	---	---	---	6,792
HANOVER	70,112	10,608	576,661	1,183	---	---	117,593	1,001	777,158
HANSKA	---	---	14,399	185,933	---	---	---	---	200,332
HARDING	---	---	---	1,887	---	---	26,585	484	28,956
HARDWICK	2,004	3,731	39,927	---	---	---	---	---	45,662
HARMONY	---	132,759	6,290	25,584	---	---	1,472,440	6,353	1,643,426
HARRIS	7,095	35,688	15,531	---	---	---	---	---	58,314

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HARTLAND	943	5,864	---	---	24,820	---	---	---	31,627
HATFIELD	---	---	---	---	---	---	---	---	---
HAWLEY	22,506	19,841	227,960	19,158	26,272	---	234,855	---	550,592
HAYFIELD	---	---	323,813	889	42,527	---	---	2,694	369,923
HAYWARD	3,031	3,213	---	---	---	---	43,203	---	49,447
HAZEL RUN	438	---	---	---	---	---	---	---	438
HECTOR	6,845	93,979	488,773	25,343	---	---	---	---	614,940
HEIDELBERG	---	---	---	---	---	---	---	---	---
HENDERSON	1,065	16,643	189,265	288,759	22,599	---	27,110	---	545,441
HENDRICKS	---	5,000	17,500	---	---	---	---	---	22,500
HENDRUM	---	6,166	4,813	---	97,986	---	---	---	108,965
HENNING	21,833	67,691	301,106	48,232	---	---	---	---	438,862
HENRIETTE	---	---	---	---	---	---	8,197	---	8,197
HERMAN	---	---	124,921	---	---	---	61,098	---	186,019
HERON LAKE	42,600	10,831	---	15,653	---	---	---	---	69,084
HEWITT	4,834	5,548	868	21,248	---	---	---	---	32,498
HILL CITY	35,490	66,705	12,328	2,991	---	---	---	---	117,514
HILLMAN	---	---	---	---	---	---	---	---	---
HILLS	5,232	---	18,500	7,866	---	---	---	---	31,598
HILLTOP	---	---	---	---	1,119	---	---	---	1,119
HINCKLEY	60,019	108,083	55,258	9,914	1,088,115	---	---	---	1,321,389
HITTERDAL	3,072	10,377	9,128	431	---	---	---	---	23,008
HOFFMAN	---	8,147	17,083	---	---	---	---	5,611	30,841
HOKAH	10,375	19,003	---	5,481	---	---	---	---	34,859
HOLDINGFORD	35,374	22,889	---	---	---	---	---	---	58,263
HOLLAND	---	7,951	15,428	---	---	---	---	---	23,379
HOLLANDALE	---	---	---	---	1,879	---	88,807	---	90,686
HOLLOWAY	---	---	---	---	---	---	---	---	---
HOLT	---	---	---	---	---	---	---	---	---
HOUSTON	495	52,742	26,085	10,407	341,013	---	---	188,851	619,593
HOWARD LAKE	2,736	42,231	194,051	12,339	1,428,809	---	42,054	91,316	1,813,536
HOYT LAKES	---	---	---	---	789,635	---	---	---	789,635
HUMBOLDT	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
IHLEN	---	---	---	---	---	---	---	---	---
IONA	---	---	14,216	---	---	---	---	---	14,216
IRON JUNCTION	---	---	---	---	---	---	---	---	---
IRONTON	632	451	248,733	8,012	---	---	---	---	257,828
ISANTI	2,871	40,006	91,525	922,813	---	---	---	---	1,057,215
ISLE	1,234	65,000	---	---	---	---	---	---	66,234
IVANHOE	---	9,674	20,959	6,834	---	---	---	---	37,467
JANESVILLE	18,858	58,537	123,329	20,888	1,175	---	---	---	222,787
JASPER	---	201,509	25,650	1,255	---	---	---	31,525	259,939
JEFFERS	2,332	35,628	44,318	---	---	---	---	---	82,278
JENKINS	38,012	---	---	---	---	---	---	---	38,012
JOHNSON	---	---	---	---	---	---	---	---	---
KANDIYOHI	16,928	65,784	77,640	836	---	---	---	---	161,188
KARLSTAD	4,262	---	38,913	425	5,586	---	---	---	49,186
KASOTA	16,675	25,642	57,585	17,974	---	---	---	---	117,876
KEEWATIN	---	51,076	116,616	66,874	---	---	---	---	234,566
KELLIHER	---	---	207,253	---	---	---	---	---	207,253
KELLOGG	---	6,498	31,921	---	---	---	---	---	38,419
KENNEDY	1,968	78,221	4,865	1,181	---	---	---	8,000	94,235
KENNETH	---	---	---	---	---	---	---	---	---
KENSINGTON	---	26,798	---	15,833	---	---	---	---	42,631
KENT	---	---	---	---	---	---	---	---	---
KENYON	93,275	5,241	41,640	14,006	22,720	---	---	47,344	224,226
KERKHOVEN	1,785	16,215	4,036	---	134,304	---	317,184	---	473,524
KERRICK	---	---	---	---	---	---	---	---	---
KETTLE RIVER	1,388	1,750	1,140	7,666	---	---	28,696	16,205	56,845
KIESTER	631	26,852	721,212	309	---	---	---	---	749,004
KILKENNY	---	---	1,667	---	---	---	190,843	5,579	198,089
KIMBALL	---	34,415	2,602	---	---	---	7,713	---	44,730
KINBRAE	---	---	995	---	---	---	---	---	995
KINGSTON	---	1,506	---	---	---	---	---	---	1,506
KINNEY	27,339	36,176	---	---	---	---	---	---	63,515
LA PRAIRIE	---	---	66,478	18,668	---	---	---	---	85,146

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LA SALLE	---	1,442	---	5,000	---	---	---	---	6,442
LAFAYETTE	---	4,590	---	176	76,003	---	---	---	80,769
LAKE BENTON	2,423	---	---	113,539	---	---	---	---	115,962
LAKE BRONSON	---	---	---	---	---	---	---	---	---
LAKE CRYSTAL	3,311	38,147	58,475	6,885	29,676	---	331,355	---	467,849
LAKE HENRY	---	80,142	---	---	---	---	---	---	80,142
LAKE LILLIAN	5,441	---	---	---	---	---	---	---	5,441
LAKE PARK	1,807	37,483	119,816	3,891	82,324	---	---	---	245,321
LAKE SHORE	1,968	33,633	559	---	---	---	---	---	36,160
LAKE ST. CROIX BEACH	---	---	15,153	---	---	---	---	67,696	82,849
LAKE WILSON	---	6,347	607	2,660	204,030	---	---	4,725	218,369
LAKEFIELD	19,119	54,275	12,901	15,401	25,690	---	---	6,588	133,974
LAKELAND	---	---	---	---	---	---	---	---	---
LAKELAND SHORES	---	---	---	---	---	---	---	---	---
LAMBERTON	1,338	11,836	26,786	7,570	---	---	---	---	47,530
LANCASTER	3,891	---	20,800	---	---	---	---	9,139	33,830
LANDFALL	---	---	30,128	65,716	111,817	---	---	---	207,661
LANESBORO	9,236	4,847	58,168	58,707	68,675	---	---	---	199,633
LAPORTE	---	---	---	---	---	---	---	---	---
LASTRUP	---	---	---	---	---	---	---	---	---
LAUDERDALE	22,092	---	1,304,375	830	---	---	---	8,603	1,335,900
LE CENTER	2,696	7,583	386,365	102,349	---	---	---	---	498,993
LENGBY	---	---	---	2,500	---	---	---	---	2,500
LEONARD	---	---	---	---	---	---	---	---	---
LEONIDAS	800	---	96,371	27,345	---	---	---	1,430	125,946
LEROY	---	10,056	179,519	9,934	---	---	---	---	199,509
LESTER PRAIRIE	39,396	108,914	6,434	26,849	---	---	---	---	181,593
LEWISTON	4,141	27,283	82,016	5,119	44,084	---	---	---	162,643
LEWISVILLE	1,228	12,475	---	---	---	---	---	6,279	19,982
LEXINGTON	12,572	103,021	571,430	7,758	201,877	---	---	---	896,658
LILYDALE	---	---	---	---	641,198	---	---	---	641,198
LISMORE	136	2,847	---	551	---	---	---	---	3,534
LITTLEFORK	1,910	4,791	9,813	7,316	---	---	---	---	23,830

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LONG BEACH	---	---	---	---	---	---	55,990	---	55,990
LONG LAKE	3,755	169,765	1,001,461	20,702	483	---	---	---	1,196,166
LONGVILLE	43,774	2,714	---	---	---	2,980	---	---	49,468
LONSDALE	197,923	29,981	112,990	432	---	---	---	---	341,326
LORETTO	3,018	---	---	---	---	---	---	---	3,018
LOUISBURG	1,902	---	---	---	---	---	---	---	1,902
LOWRY	---	5,069	---	4,638	---	---	---	350	10,057
LUCAN	---	---	9,002	13,641	---	---	---	---	22,643
LYLE	1,307	12,173	51,846	---	---	---	60,075	---	125,401
LYND	---	1,603	---	---	---	---	---	---	1,603
MABEL	---	10,010	6,497	4,059	82,500	---	---	---	103,066
MADELIA	3,649	36,520	109,743	30,531	1,437,173	---	---	4,712	1,622,328
MADISON	16,487	89,506	70,322	588,248	460,472	---	---	---	1,225,035
MADISON LAKE	1,674	15,273	23,622	---	---	---	---	---	40,569
MAGNOLIA	---	---	---	---	---	---	---	---	---
MAHNOMEN	94,309	110,170	211,734	---	---	---	10,366	---	426,579
MANCHESTER	---	---	---	1,491	---	---	---	---	1,491
MANHATTAN BEACH	590	---	---	---	---	---	---	---	590
MANTORVILLE	6,406	6,300	61,072	12,733	---	---	---	---	86,511
MAPLE LAKE	9,664	54,755	172,909	13,194	593,590	---	---	---	844,112
MAPLE PLAIN	---	---	39,530	---	300,334	---	---	---	339,864
MAPLETON	---	76,129	1,001,866	15,610	---	---	---	---	1,093,605
MAPLEVIEW	---	1,346	---	---	---	---	---	---	1,346
MARBLE	---	23,635	224,818	---	---	---	---	---	248,453
MARIETTA	240	3,910	2,585	4,241	---	---	---	---	10,976
MARINE ON ST. CROIX	107,857	54,532	87,478	---	---	---	---	2,876	252,743
MAYER	12,128	12,489	4,470	5,050	---	---	---	---	34,137
MAYNARD	2,608	3,158	437	1,608	---	---	---	6,360	14,171
MAZEPPA	5,000	6,231	739,790	---	---	---	---	---	751,021
MC GRATH	---	---	---	---	---	---	---	---	---
MC GREGOR	1,499	32,719	21,119	16,543	---	8,302	233,200	---	313,382
MC INTOSH	---	12,191	18,196	974	---	---	---	---	31,361
MC KINLEY	1,598	---	---	8,344	---	---	---	---	9,942

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MEADOWLANDS	---	2,893	---	---	---	---	3,122	---	6,015
MEDFORD	2,178	21,179	192,102	461	---	---	---	---	215,920
MEDICINE LAKE	---	12,424	---	---	---	---	---	---	12,424
MEIRE GROVE	---	---	1,821	---	---	---	---	---	1,821
MENAHGA	990	3,303	28,467	5,032	8,150	---	---	35,315	81,257
MENDOTA	---	---	---	1,507	---	---	---	---	1,507
MENTOR	---	---	---	---	700	---	---	---	700
MIDDLE RIVER	40,693	18,913	4,980	---	---	---	---	---	64,586
MIESVILLE	---	---	---	36,972	---	---	---	---	36,972
MILAN	2,644	27,429	14,000	4,497	---	---	---	---	48,570
MILLERVILLE	---	3,984	---	500	---	---	---	---	4,484
MILLVILLE	---	---	---	---	---	---	---	---	---
MILROY	---	---	---	---	---	---	---	---	---
MILTONA	---	---	---	3,073	41,342	---	---	---	44,415
MINNEISKA	---	---	---	---	---	---	---	---	---
MINNEOTA	1,254	8,157	74,016	6,896	22,947	---	---	---	113,270
MINNESOTA CITY	13,433	5,000	---	---	---	---	---	---	18,433
MINNESOTA LAKE	---	---	79,106	91,782	---	---	---	---	170,888
MINNETONKA BEACH	3,420	---	6,534	---	---	---	---	---	9,954
MIZPAH	---	---	---	---	---	---	---	---	---
MONTROSE	126,865	158,560	3,502	---	---	---	---	8,566	297,493
MOOSE LAKE	13,894	5,600	2,708	---	---	---	---	---	22,202
MORGAN	5,625	93,361	88,826	22,988	---	---	---	---	210,800
MORRISTOWN	---	9,942	54,809	10,200	---	---	---	1,350	76,301
MORTON	1,068	45,387	666	3,562	7,329	---	---	159	58,171
MOTLEY	4,750	98,599	---	---	---	---	---	---	103,349
MOUNTAIN LAKE	12,881	36,032	199,573	9,950	14,076	---	---	28,243	300,755
MURDOCK	1,690	---	---	---	---	---	---	---	1,690
MYRTLE	158	---	---	---	---	---	---	---	158
NASHUA	---	---	---	---	---	---	---	---	---
NASHWAUK	---	---	34,583	4,952	188,960	---	57,632	10,374	296,501
NASSAU	---	---	---	---	---	---	---	---	---
NELSON	59,309	8,109	---	---	---	---	---	1,584	69,002

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
NERSTRAND	133,956	---	---	---	---	---	---	---	133,956
NEVIS	---	---	3,198	---	---	---	---	---	3,198
NEW AUBURN	55,912	22,744	8,225	---	---	---	---	---	86,881
NEW GERMANY	---	---	2,513	---	---	---	---	---	2,513
NEW LONDON	34,800	181,915	---	1,371	---	---	393,965	---	612,051
NEW MARKET	---	22,452	---	---	---	---	---	---	22,452
NEW MUNICH	---	---	---	---	---	---	---	---	---
NEW RICHLAND	9,728	4,182	33,820	2,323	60,000	---	---	---	110,053
NEW TRIER	---	---	---	---	---	---	---	---	---
NEW YORK MILLS	10,595	26,499	2,774	40,481	1,000	---	960,890	---	1,042,239
NEWFOLDEN	7,563	13,639	---	---	---	---	---	---	21,202
NICOLLET	---	178,124	578,243	---	---	---	---	---	756,367
NIELSVILLE	633	---	---	---	---	---	---	---	633
NIMROD	---	---	---	---	---	---	---	---	---
NISSWA	379	167,660	18,237	206,142	---	---	---	---	392,418
NORCROSS	---	---	4,539	---	---	---	---	---	4,539
NORTHOME	400	2,238	---	6,235	---	---	---	---	8,873
NORTHROP	---	---	---	18,172	---	---	---	---	18,172
ODESSA	---	---	---	---	---	---	---	---	---
ODIN	---	---	---	---	---	---	---	---	---
OGEMA	---	---	---	---	---	---	---	---	---
OGILVIE	---	1,678	589	---	---	---	---	---	2,267
OKABENA	---	9,862	---	---	---	---	---	---	9,862
OKLEE	8,593	---	10,034	---	---	---	---	---	18,627
ONAMIA	7,072	23,008	30,223	13,099	28,342	---	---	---	101,744
ORMSBY	---	4,715	---	---	---	---	---	---	4,715
ORONOCO	---	10,439	---	---	---	---	---	---	10,439
ORR	434	105,092	---	---	---	---	---	---	105,526
ORTONVILLE	5,016	12,570	2,153,977	74,106	2,125	750	---	24,199	2,272,743
OSAKIS	20,908	97,190	189,680	10,348	212,094	---	---	---	530,220
OSLO	---	24,026	10,589	1,424	---	---	---	1,861	37,900
OSSEO	1,077,962	296,061	1,012,878	94,352	3,731,185	---	---	403	6,212,841
OSTRANDER	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
OTTERTAIL	1,329	40,220	---	---	---	---	---	---	41,549
PALISADE	5,668	8,685	557	---	217,116	---	---	---	232,026
PARKERS PRAIRIE	32,224	41,913	---	43,496	---	---	---	---	117,633
PAYNESVILLE	2,697	189,622	79,938	---	202,622	30,144	184,790	---	689,813
PEASE	401	---	---	---	---	---	---	---	401
PELICAN RAPIDS	826	49,128	20,660	112,366	253,764	---	---	---	436,744
PEMBERTON	---	108	19,304	4,797	---	---	---	---	24,209
PENNOCK	---	---	---	2,105	---	---	217,165	---	219,270
PEQUOT LAKES	4,654	40,996	---	132	28,937	---	---	---	74,719
PERLEY	---	---	---	---	---	---	---	---	---
PETERSON	28,086	---	---	---	---	---	---	---	28,086
PIERZ	1,426	4,733	86,316	---	---	---	---	3,941	96,416
PILLAGER	33,084	22,975	3,717	---	---	---	---	---	59,776
PINE ISLAND	12,450	9,170	286,639	172,644	107,661	---	---	---	588,564
PINE RIVER	7,779	83,632	567	180	15,888	---	720	---	108,766
PINE SPRINGS	---	---	---	---	---	---	---	---	---
PLATO	22,335	---	9,528	---	---	---	---	---	31,863
PLEASANT LAKE	---	---	---	23,920	---	---	8,641	---	32,561
PLUMMER	5,530	54,597	---	5,298	---	---	---	5,388	70,813
PORTER	224	4,830	20,430	---	4,136	---	---	---	29,620
PRESTON	18,292	166,962	338,589	10,554	5,000	---	---	---	539,397
PRINSBURG	1,970	21,001	---	6,340	---	---	---	---	29,311
QUAMBA	---	---	---	---	---	---	---	---	---
RACINE	---	---	37,182	---	---	---	---	---	37,182
RANDALL	1,193	---	25,665	8,604	24,000	---	---	---	59,462
RANDOLPH	---	---	---	---	---	---	---	---	---
RANIER	---	---	---	12,500	---	---	---	---	12,500
RAYMOND	18,218	188,371	1,440,574	---	---	---	---	---	1,647,163
RED LAKE FALLS	2,868	8,267	409,054	13,647	116,148	1,311	---	---	551,295
REGAL	---	---	---	---	---	---	---	---	---
REMER	46,955	6,389	407	---	---	---	1,958,596	---	2,012,347
RENVILLE	6,568	57,213	95,634	3,256	---	---	---	22,072	184,743
REVERE	9,146	---	---	---	---	---	---	---	9,146

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
RICE	468	21,734	7,838	12,666	323,946	---	---	10,019	376,671
RICHMOND	6,554	119,527	46,346	10,176	6,918	---	108,140	---	297,661
RICHVILLE	1,767	---	---	---	---	---	---	---	1,767
RIVERTON	---	---	---	---	---	---	---	---	---
ROCK CREEK	---	---	---	---	---	---	---	---	---
ROCKVILLE	55,136	10,192	---	961	---	---	387,205	---	453,494
ROLLINGSTONE	12,925	21,404	7,331	24,976	---	---	---	---	66,636
RONNEBY	---	---	---	---	---	---	---	---	---
ROOSEVELT	---	---	---	310	---	---	---	---	310
ROSCOE	---	---	---	---	---	---	---	---	---
ROSE CREEK	680	9,185	7,023	185	342,541	---	---	---	359,614
ROTHSAY	533	---	8,629	670	29,018	---	---	---	38,850
ROUND LAKE	2,732	2,258	29,491	---	---	---	---	---	34,481
ROYALTON	7,084	11,160	10,048	---	---	---	58,417	---	86,709
RUSH CITY	19,630	110,762	134,460	3,239	172,466	33,581	40,026	---	514,164
RUSHFORD	6,528	189,822	54,509	170,840	403,799	65,780	---	---	891,278
RUSHFORD VILLAGE	20,290	---	27,396	---	---	---	---	---	47,686
RUSHMORE	1,009	2,101	1,534	1,086	---	---	---	---	5,730
RUSSELL	955	6,999	---	24,765	---	---	---	---	32,719
RUTHTON	---	18,809	12,124	---	---	---	---	---	30,933
RUTLEDGE	1,243	---	---	---	---	---	26,988	---	28,231
SABIN	---	7,828	---	---	---	---	---	---	7,828
SACRED HEART	1,483	5,612	22,029	---	---	---	---	---	29,124
SANBORN	4,480	11,521	2,625	3,903	---	---	626,617	3,018	652,164
SANDSTONE	18,048	39,925	82,672	13,810	5,147	---	15,938	7,541	183,081
SARGEANT	---	---	---	---	---	---	---	---	---
SCANLON	7,027	5,656	71,061	63,613	---	---	---	---	147,357
SEAFORTH	---	---	3,000	1,200	---	---	---	---	4,200
SEBEKA	---	343,303	---	---	270,076	---	---	---	613,379
SEDAN	---	---	---	---	---	---	---	---	---
SHAFER	---	9,600	20,201	---	---	---	---	---	29,801
SHELLY	---	---	6,388	18,681	---	---	---	---	25,069
SHERBURN	13,779	1,808	60,322	58,396	---	---	---	---	134,305

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
SHEVLIN	---	---	---	1,763	---	---	---	---	1,763
SILVER BAY	2,802	23,502	198,666	100,074	8,249	1,183,307	---	---	1,516,600
SILVER LAKE	384	53,571	72,353	9,331	---	---	---	---	135,639
SKYLINE	---	---	---	---	---	---	---	---	---
SLAYTON	20,788	75,133	724	77,417	3,295	---	---	17,199	194,556
SOBIESKI	---	---	11,332	---	---	---	---	---	11,332
SOLWAY	---	---	---	---	---	---	---	---	---
SOUTH HAVEN	2,671	13,985	---	---	---	---	---	---	16,656
SPICER	790	60,631	122,753	16,351	321,874	---	---	51,258	573,657
SPRING GROVE	2,312	5,215	12,000	2,372	148,180	---	---	---	170,079
SPRING HILL	---	---	---	---	---	---	---	---	---
SPRING PARK	17,707	---	3,294	2,987	---	---	---	---	23,988
SPRINGFIELD	31,087	361,106	1,131,715	31,733	688,925	264,704	---	---	2,509,270
SQUAW LAKE	250	8,211	---	---	---	---	---	---	8,461
STACY	20,492	---	---	---	---	---	---	---	20,492
STARBUCK	7,110	28,596	63,879	---	---	---	134,310	---	233,895
STEEN	---	---	---	---	---	---	---	---	---
STEPHEN	23,637	63,863	23,425	23,649	8,471	---	---	---	143,045
STEWART	---	7,325	23,000	---	---	---	---	---	30,325
STOCKTON	---	---	7,919	375	---	---	---	2,817	11,111
STORDEN	---	2,775	5,929	---	---	---	---	6,150	14,854
STRANDQUIST	---	---	---	3,125	---	---	---	399	3,524
STRATHCONA	---	---	---	---	---	---	---	---	---
STURGEON LAKE	2,446	6,604	---	---	---	---	46,666	---	55,716
ST. ANTHONY [STEARNS]	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	---	---	532	58,598	458	---	---	---	59,588
ST. CLAIR	---	1,183	180,340	---	217,034	---	---	---	398,557
ST. HILAIRE	---	---	32,853	---	---	---	---	---	32,853
ST. LEO	---	253	2,576	---	---	---	---	---	2,829
ST. MARTIN	---	5,886	---	---	12,710	---	---	---	18,596
ST. MARY'S POINT	---	---	---	---	---	---	---	---	---
ST. ROSA	---	---	---	---	---	---	---	---	---
ST. STEPHEN	---	18,393	20,076	---	---	---	23,375	---	61,844

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ST. VINCENT	---	---	---	---	---	---	---	---	---
SUNBURG	10,493	17,623	---	---	---	---	---	---	28,116
SUNFISH LAKE	---	---	---	---	---	---	---	---	---
SWANVILLE	---	---	9,159	52,210	---	---	---	---	61,369
TACONITE	---	---	---	---	117,848	---	---	---	117,848
TAMARACK	---	---	---	2,657	100,919	---	70,304	---	173,880
TAOPI	---	---	---	---	---	---	---	---	---
TAUNTON	---	---	---	8,807	---	---	---	---	8,807
TAYLORS FALLS	1,329	14,614	4,798	4,756	8,535	---	---	---	34,032
TENNEY	---	---	---	---	---	---	---	---	---
TENSTRIKE	---	---	---	---	---	---	---	---	---
THOMSON	---	---	---	---	---	---	26,140	---	26,140
TINTAH	2,780	8,650	---	---	---	---	---	---	11,430
TONKA BAY	---	---	---	---	---	---	---	---	---
TOWER	---	69,463	---	31,992	3,748	38,767	337,144	---	481,114
TRACY	9,274	42,162	67,125	772,168	10,000	110,952	---	1,756	1,013,437
TRAIL	---	---	---	---	---	---	---	---	---
TRIMONT	8,717	1,822	170,304	6,271	---	---	269,384	---	456,498
TROMMALD	894	---	17,139	---	---	---	---	---	18,033
TROSKY	1,583	---	---	---	---	---	---	---	1,583
TRUMAN	272	16,509	---	3,947	---	---	---	---	20,728
TURTLE RIVER	---	---	---	---	---	---	---	---	---
TWIN LAKES	---	---	---	---	---	---	---	---	---
TWIN VALLEY	2,543	41,804	24,437	6,507	14,653	---	---	283	90,227
TYLER	11,702	12,508	174,467	7,332	---	---	---	---	206,009
ULEN	11,192	5,887	10,373	3,278	2,118	---	---	---	32,848
UNDERWOOD	2,568	5,645	---	---	94,302	---	92,258	---	194,773
UPSALA	959	---	10,746	---	---	---	---	---	11,705
URBANK	---	---	---	---	---	---	---	---	---
UTICA	---	6,255	4,271	9,175	---	---	---	---	19,701
VERGAS	11,908	---	54,720	18,992	---	---	76,301	---	161,921
VERMILLION	---	---	---	1,200	---	---	---	---	1,200
VERNDALE	1,910	6,187	218	70,039	---	---	---	---	78,354

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
VERNON CENTER	856	5,065	9,704	---	---	---	---	---	15,625
VESTA	1,608	5,258	---	1,067	---	---	---	---	7,933
VIKING	---	---	---	---	---	---	---	540	540
VILLARD	---	2,778	8,498	---	---	---	---	---	11,276
VINING	---	---	---	---	---	---	---	---	---
WABASSO	201	11,355	2,554	16,948	29,125	---	898,424	---	958,607
WAHKON	3,916	---	2,067	585	---	---	---	---	6,568
WALDORF	2,417	---	51,653	342	---	---	---	---	54,412
WALKER	18,895	318,163	356,251	36,460	27,796	13,750	---	2,525	773,840
WALNUT GROVE	1,845	4,149	7,519	10,777	8,995	---	---	---	33,285
WALTERS	---	5,992	---	---	---	---	---	---	5,992
WALTHAM	---	---	16,500	---	---	---	---	---	16,500
WANAMINGO	59,895	396,906	584,627	---	63,329	---	---	40,284	1,145,041
WANDA	---	5,730	6,750	---	---	---	---	---	12,480
WARBA	---	---	---	345	---	---	5,455	---	5,800
WARREN	28,245	2,039,220	78,464	1,284	---	926	---	---	2,148,139
WARROAD	17,149	69,053	767,465	223,881	204,404	---	---	---	1,281,952
WATERVILLE	867	36,772	169,822	---	132,455	---	---	---	339,916
WATKINS	2,307	23,962	128,727	1,060	1,000	---	---	---	157,056
WATSON	---	---	7,690	6,313	---	---	---	---	14,003
WAUBUN	---	---	---	18,274	---	---	---	---	18,274
WAVERLY	167,251	---	56,054	150	16,387	---	94,560	---	334,402
WELCOME	168	---	39,979	1,950	---	---	---	---	42,097
WELLS	6,874	21,712	171,149	22,130	193,742	1,465	---	9,724	426,796
WENDELL	---	---	---	---	---	---	---	---	---
WEST CONCORD	---	33,633	---	---	---	---	---	---	33,633
WEST UNION	---	---	---	---	---	---	---	---	---
WESTBROOK	1,588	173,870	108,736	16,748	---	---	---	19,107	320,049
WESTPORT	---	---	---	---	---	---	---	---	---
WHALAN	6,994	---	11,792	2,125	---	---	---	---	20,911
WHEATON	62,317	23,755	26,934	118,897	3,189	---	---	---	235,092
WILDER	---	---	---	---	---	---	---	---	---
WILLERNIE	6,704	---	4,045	---	---	---	---	---	10,749

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 2001

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
WILLIAMS	1,311	11,581	---	1,947	---	---	---	---	14,839
WILLOW RIVER	1,850	---	2,157	---	---	---	---	---	4,007
WILMONT	953	22,088	42,440	---	---	---	---	---	65,481
WILTON	---	---	---	---	---	---	---	---	---
WINGER	---	---	1,385	---	---	---	---	---	1,385
WINNEBAGO	4,462	30,075	6,656	4,512	19,680	---	---	---	65,385
WINSTED	---	136,513	100,140	15,987	5,579	35,866	---	---	294,085
WINTHROP	---	91,796	85,127	18,693	---	---	---	---	195,616
WINTON	1,611	---	---	---	---	---	---	---	1,611
WOLF LAKE	---	39,964	---	15,027	---	---	---	---	54,991
WOLVERTON	213	4,387	---	458	---	---	---	---	5,058
WOOD LAKE	3,487	---	97,624	4,286	---	---	---	---	105,397
WOODLAND	---	---	3,283	---	---	---	---	---	3,283
WOODSTOCK	---	1,293	---	---	---	---	---	---	1,293
WRENSHALL	---	---	11,860	1,489	---	---	---	---	13,349
WRIGHT	---	---	---	---	---	---	8,675	---	8,675
WYKOFF	4,471	82,873	69,212	696	24,683	---	---	---	181,935
ZEMPLE	5,478	---	---	---	---	---	---	---	5,478
ZUMBRO FALLS	---	---	---	---	---	---	---	---	---
TOTAL	<u>5,754,316</u>	<u>17,757,942</u>	<u>41,198,562</u>	<u>8,882,969</u>	<u>24,134,219</u>	<u>2,967,401</u>	<u>15,905,569</u>	<u>1,807,453</u>	<u>118,408,431</u>

**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ADA	[4]	1,688	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS	[15] [23]	800	65,022	54,835	10,187	885	---	11,072	---	---	---	200	13,147	---	---	---
ADRIAN		1,228	163,809	101,746	62,063	10,436	---	72,499	---	---	237	79,465	5,236	---	---	---
AITKIN	[4]	2,036	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		411	44,033	72,409	(28,376)	18,524	25,350	(35,202)	---	---	---	2,400	7,668	---	25,350	13,000
ALBANY		1,818	225,499	150,140	75,359	---	---	75,359	---	---	---	(185)	---	---	---	---
ALBERTA		141	14,732	10,160	4,572	7,561	---	12,133	---	---	---	9,377	2,756	---	---	---
ALDEN	[*]	660	48,386	21,539	26,847	3,340	---	30,187	---	---	---	---	750	---	---	---
ALPHA		123	7,448	30,562	(23,114)	---	---	(23,114)	---	---	---	---	---	---	---	---
ALTURA		423	31,344	46,758	(15,414)	14	827	(16,227)	---	---	---	---	5,234	---	---	---
ALVARADO	[0]	367	61,148	50,193	10,955	3,578	---	14,533	---	---	---	44,400	---	---	---	---
AMBOY		571	28,062	35,816	(7,754)	9,720	---	1,966	---	---	---	---	5,021	---	---	---
ARCO	[2]	99	12,443	14,376	(1,933)	2,708	1,082	(307)	---	---	---	---	---	---	1,082	2,659
ARGYLE	[0] [3]	659	157,765	96,183	61,582	27,915	49,976	39,521	---	---	---	(7,500)	---	---	49,976	41,755
ARLINGTON		2,072	260,964	164,631	96,333	6,368	---	102,701	---	---	95	160,000	---	---	---	60,000
ASHBY	[0]	478	79,933	42,846	37,087	863	38,048	(98)	---	---	---	---	---	---	38,048	17,500
ASKOV		372	42,280	88,182	(45,902)	710	3,319	(48,511)	---	---	---	---	---	---	3,319	22,161
ATWATER		1,077	90,923	30,725	60,198	9,003	---	69,201	---	---	---	20,435	3,829	---	---	---
AUDUBON	[0]	449	41,993	12,541	29,452	17,262	7,400	39,314	---	---	---	12,500	690	---	7,400	11,000
AURORA		1,836	130,235	167,250	(37,015)	3,518	---	(33,497)	---	---	---	5,000	92,665	---	---	---
AVOCA		145	8,283	12,609	(4,326)	154	---	(4,172)	---	---	---	---	---	---	---	---
AVON		1,264	90,683	83,353	7,330	---	---	7,330	---	---	---	(16,500)	---	---	---	---
BABBITT	[3]	1,662	346,144	281,763	64,381	122,582	---	186,963	---	100,000	---	(46,144)	875,593	---	---	---
BACKUS	[*]	311	24,815	43,686	(18,871)	174	---	(18,697)	---	---	---	2,000	4,405	---	---	---
BADGER	[0]	470	19,935	18,391	1,544	278	---	1,822	---	---	---	70,000	---	---	---	---
BAGLEY		1,231	126,488	212,075	(85,587)	2,879	29,770	(112,478)	---	---	---	(15,607)	148,966	---	29,770	10,000
BALATON		637	79,362	71,731	7,631	---	21,541	(13,910)	---	---	---	---	---	---	21,541	12,500
BARNESVILLE		2,201	218,660	192,803	25,857	12,601	31,032	7,426	---	---	631	63,000	9,630	---	31,032	37,500
BARNUM		529	39,962	48,683	(8,721)	21,850	---	13,129	---	---	---	(4,000)	---	---	---	---
BARRETT	[0]	357	43,685	41,798	1,887	---	---	1,887	---	---	---	72,000	---	---	---	---
BARRY	[0] [3]	22	1,227	4,427	(3,200)	1,031	775	(2,944)	---	---	---	---	---	---	---	---
BATTLE LAKE	[0]	751	74,819	42,167	32,652	3,808	7,695	28,765	---	---	---	---	---	---	7,695	5,000
BAUDETTE		1,096	155,735	111,362	44,373	---	---	44,373	---	---	---	---	---	---	---	---
BEARDSLEY	[0]	255	16,656	11,195	5,461	---	---	5,461	---	---	---	(23,000)	28,983	---	---	---
BEAVER BAY		181	36,430	38,475	(2,045)	---	---	(2,045)	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
BEAVER CREEK	[0]	247	22,753	11,515	11,238	1,390	3,015	9,613	---	---	---	---	6,960	---	3,015	6,000
BEJOU	[0]	96	4,325	9,814	(5,489)	---	---	(5,489)	---	---	---	---	---	---	---	---
BELGRADE		751	55,380	67,073	(11,693)	4,252	999	(8,440)	---	---	---	---	---	---	999	2,000
BELLECHESTER		173	18,878	13,083	5,795	184	6,353	(374)	---	---	(2,000)	---	---	---	6,353	3,000
BELLINGHAM	[0]	203	21,444	23,827	(2,383)	---	---	(2,383)	---	---	(2,383)	---	---	---	---	---
BELTRAMI	[0] [2]	98	12,030	10,623	1,407	5,441	---	6,848	4,000	---	1,365	---	---	---	---	---
BELVIEW		406	18,393	18,365	28	1,841	---	1,869	---	---	---	---	---	---	---	---
BERTHA		469	27,813	23,512	4,301	1,395	---	5,696	---	---	---	---	2,210	---	---	---
BIG FALLS	[0]	264	15,391	11,047	4,344	2,143	---	6,487	---	---	---	---	---	---	---	---
BIGELOW		230	15,247	34,487	(19,240)	8,876	---	(10,364)	8,876	---	---	---	---	---	---	---
BIGFORK	[0]	471	35,180	28,279	6,901	2,747	---	9,648	342	---	1,080	(2,499)	963	---	---	---
BINGHAM LAKE	[*]	164	25,746	15,122	10,624	5,010	---	15,634	5,010	---	---	21,093	---	---	---	---
BIRCHWOOD	[0]	968	53,424	87,714	(34,290)	10,821	---	(23,469)	---	---	---	(48)	---	---	---	---
BIRD ISLAND	[0]	1,189	124,739	109,012	15,727	---	3,620	12,107	---	---	---	(37,892)	43,143	---	3,620	40,000
BISCAY	[0]	115	5,658	13,380	(7,722)	---	---	(7,722)	---	---	---	(7,722)	---	---	---	---
BIWABIK		936	157,448	151,342	6,106	15,498	---	21,604	---	---	---	29,942	91,326	---	---	---
BLACKDUCK		714	69,520	80,264	(10,744)	544	---	(10,200)	---	---	---	(12,000)	177	---	---	---
BLOMKEST	[0] [3]	183	13,700	21,002	(7,302)	172	---	(7,130)	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		1,955	112,431	117,389	(4,958)	11,660	4,630	2,072	---	---	---	---	---	---	---	---
BOCK	[0]	106	436	1,590	(1,154)	22	---	(1,132)	---	---	---	---	---	---	---	---
BORUP	[0] [1]	90	12,794	12,642	152	---	---	152	---	---	---	(1,000)	---	---	---	---
BOVEY	[0] [1]	664	144,714	158,792	(14,078)	11,898	---	(2,180)	---	---	---	(8,820)	932	---	---	---
BOWLUS	[0]	259	19,364	12,482	6,882	1,578	---	8,460	---	---	---	---	---	---	---	---
BOYD	[3]	205	11,771	36,046	(24,275)	4,326	16,958	(36,907)	---	---	---	(22,239)	955,415	135,000	8,000	10,000
BRAHAM		1,295	118,337	62,290	56,047	2,484	4,316	54,215	---	---	---	---	4,717	---	4,316	15,000
BRANDON	[0]	448	22,840	14,267	8,573	3,821	---	12,394	171	---	---	---	12,883	---	---	---
BREWSTER		499	58,379	106,102	(47,723)	5,596	3,648	(45,775)	---	---	---	2,200	---	---	3,178	15,175
BRICELYN		374	19,703	26,166	(6,463)	---	---	(6,463)	---	---	---	---	---	---	---	---
BROOK PARK	[0]	156	10,467	6,556	3,911	---	2,306	1,605	---	---	---	---	---	---	2,306	1,000
BROOTEN		650	49,862	50,314	(452)	10,862	588	9,822	---	---	---	---	305,484	257,389	588	10,365
BROWERVILLE		734	125,249	121,335	3,914	1,908	4,162	1,660	---	---	---	---	933	---	4,162	10,000
BROWNS VALLEY	[0]	672	46,021	34,197	11,824	836	---	12,660	---	---	---	53,236	---	---	---	---
BROWNSDALE	[*]	724	14,353	15,232	(879)	---	---	(879)	---	---	---	---	---	---	---	---
BROWNTON		811	53,543	49,392	4,151	12,179	5,573	10,757	---	---	---	---	157,795	---	5,573	7,000
BUCKMAN	[0]	210	10,103	5,237	4,866	1,218	632	5,452	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BUFFALO LAKE	773	86,746	96,019	(9,273)	25	20,390	(29,638)	---	---	---	(6,089)	---	---	20,390	31,791
BUHL	985	42,348	30,045	12,303	2,604	---	14,907	---	---	---	---	---	---	---	---
BUTTERFIELD	561	39,356	36,183	3,173	169,943	---	173,116	---	169,943	---	---	530,942	325,000	---	---
CALLAWAY	[0]	199	17,326	19,727	(2,401)	801	---	(1,600)	---	---	(366)	---	---	---	---
CALUMET	[0]	373	32,519	9,055	23,464	10,341	---	33,805	1,610	---	8,731	57,263	---	---	20,000
CAMPBELL	[0]	236	11,832	7,310	4,522	391	---	4,913	---	---	---	---	---	---	---
CANBY	1,905	284,208	196,656	87,552	12,464	34,392	65,624	---	---	---	(124,543)	183,004	---	34,392	92,500
CANTON	[*]	340	25,960	15,971	9,989	---	---	9,989	---	---	---	---	---	---	---
CARLOS	[3]	337	103,205	43,269	59,936	980	15,673	45,243	---	---	---	---	---	14,501	---
CARLTON	[3]	800	216,828	179,773	37,055	68	---	37,123	---	---	---	24,043	14,300	---	---
CARVER	1,462	455,737	159,316	296,421	56,461	33,733	319,149	---	---	---	---	108,878	490,855	33,733	30,000
CASS LAKE	[0]	863	86,831	44,758	42,073	---	---	42,073	---	---	---	15,179	---	---	---
CENTER CITY	[0]	597	29,072	35,725	(6,653)	3,711	---	(2,942)	---	---	---	9,334	---	---	---
CEYLON	407	23,604	61,864	(38,260)	55,883	10,196	7,427	27,592	---	14,089	---	708	---	10,196	20,000
CHANDLER	273	28,672	30,042	(1,370)	686	---	(684)	---	---	---	8,725	1,839	---	---	---
CHATFIELD	[*]	2,400	174,981	98,545	76,436	12,690	---	89,126	---	---	---	22,385	2,967	---	---
CHOKIO	[0]	444	37,408	27,458	9,950	---	---	9,950	---	---	---	27,706	---	---	---
CLARA CITY	1,384	156,523	51,127	105,396	507,567	---	612,963	---	41	500,000	110	509,559	---	---	---
CLAREMONT	[0] [3]	620	107,087	63,618	43,469	13,901	---	57,370	---	---	---	88,000	31,108	---	---
CLARISSA	605	60,622	23,822	36,800	---	8,594	28,206	---	---	---	---	4,463	---	8,594	---
CLARKFIELD	938	95,851	116,257	(20,406)	125,109	46,048	58,655	76,579	---	48,530	---	---	619,074	45,661	649,100
CLARKS GROVE	[*]	731	60,563	20,999	39,564	3,594	---	43,158	---	---	---	(1,900)	---	---	---
CLEAR LAKE	273	59,463	56,613	2,850	8,624	---	11,474	---	---	---	---	5,500	---	---	---
CLEARBROOK	[3]	563	112,575	71,513	41,062	1,417	15,000	27,479	---	---	---	---	---	15,000	10,000
CLEARWATER	883	98,466	63,555	34,911	1,258	5,125	31,044	---	---	---	---	6,078	---	5,125	8,000
CLEMENTS	[0] [3]	190	12,393	38,256	(25,863)	5,348	---	(20,515)	---	---	---	---	---	---	---
CLEVELAND	669	45,836	64,818	(18,982)	38,418	19,157	279	---	---	---	---	---	---	19,157	25,000
CLIMAX	241	31,409	20,232	11,177	1,866	---	13,043	---	---	---	---	1,454	---	---	---
CLINTON	[0]	443	34,422	33,973	449	---	---	449	---	---	---	---	---	---	---
COHASSET	2,481	59,546	106,349	(46,803)	2,130	72,329	(117,002)	---	---	---	(125,021)	275,947	---	72,329	50,700
COLERAINE	[0] [3]	1,123	170,903	128,916	41,987	9,564	---	51,551	---	---	---	5,026	---	---	20,000
COLOGNE	[*]	1,068	75,018	45,496	29,522	5,069	---	34,591	---	---	---	22,400	---	---	---
COMFREY	368	42,744	23,311	19,433	---	2,897	16,536	---	---	---	---	---	---	2,897	7,000
COMSTOCK	[0]	123	11,106	6,080	5,026	---	---	5,026	---	---	---	---	---	---	---
CONGER	[0]	151	10,050	8,800	1,250	131	---	1,381	---	---	---	---	---	---	---

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**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
COOK		612	72,800	102,023	(29,223)	---	---	(29,223)	---	---	---	---	---	---	---	---
CORRELL	[0]	45	3,970	9,679	(5,709)	---	---	(5,709)	---	---	---	---	---	---	---	---
COSMOS		586	46,598	47,005	(407)	6,190	---	5,783	---	---	---	7,289	---	---	---	---
COTTONWOOD		1,144	119,522	110,504	9,018	---	---	9,018	---	---	---	16,689	---	---	---	---
COURTLAND		543	43,276	169,128	(125,852)	1,110	---	(124,742)	---	---	(3,614)	---	---	---	---	---
CROMWELL	[*]	188	14,351	19,304	(4,953)	---	---	(4,953)	---	---	---	---	---	---	---	---
CROSBY	[*]	2,308	224,722	133,528	91,194	7,780	---	98,974	---	---	---	42,132	---	---	---	---
CURRIE		220	30,396	38,054	(7,658)	1,529	---	(6,129)	---	---	(18,306)	26,873	---	---	---	---
CUYUNA	[0]	241	9,988	11,630	(1,642)	---	---	(1,642)	---	---	---	---	---	---	---	---
CYRUS	[0]	296	10,481	11,380	(899)	1,204	---	305	---	---	---	---	---	---	---	---
DALTON	[0]	260	17,039	13,175	3,864	456	---	4,320	---	---	---	---	---	---	---	---
DANUBE		525	32,389	38,919	(6,530)	110	---	(6,420)	---	---	---	---	---	---	---	---
DARFUR	[2]	132	9,154	6,201	2,953	1,367	---	4,320	---	---	---	---	---	---	---	---
DARWIN	[4]	276	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DASSEL		1,246	213,035	156,664	56,371	9,573	38,756	27,188	544	---	---	1,372	---	38,756	96,684	---
DAWSON	[3]	1,520	305,567	307,072	(1,505)	945	13,932	(14,492)	---	---	---	624,507	590,000	13,932	14,603	---
DE GRAFF	[2]	129	21,374	19,703	1,671	---	---	1,671	---	---	---	---	---	---	---	---
DEER CREEK	[0] [3]	335	51,741	29,804	21,937	92,333	2,426	111,844	---	---	---	907,850	325,000	14,138	325,000	---
DEER RIVER	[0]	905	72,942	75,892	(2,950)	1,764	15,495	(16,681)	---	---	9,135	---	212,000	15,495	215,000	---
DEERWOOD	[*]	591	62,619	55,452	7,167	---	---	7,167	---	---	---	---	---	---	---	---
DELAVAN		215	15,965	14,053	1,912	---	---	1,912	---	---	---	---	---	---	---	---
DENNISON		170	23,997	27,584	(3,587)	5,835	4,250	(2,002)	---	---	---	---	---	4,250	6,000	---
DEXTER	[0]	334	21,884	7,876	14,008	83,755	---	97,763	8,831	---	---	226,510	162,456	---	---	---
DODGE CENTER		2,273	141,435	166,927	(25,492)	4,887	---	(20,605)	---	---	(14,930)	22,838	---	---	---	---
DONNELLY	[0]	256	35,015	34,668	347	27	---	374	---	---	---	---	---	---	---	---
DOVER	[3]	445	63,776	48,779	14,997	15,148	---	30,145	13,361	---	---	374,222	407,883	---	---	11,000
DOVRAY	[0]	67	5,992	4,651	1,341	40	---	1,381	---	---	---	---	---	---	---	---
DUMONT	[0]	120	6,752	10,548	(3,796)	---	---	(3,796)	---	---	---	---	---	---	---	---
DUNDAS		597	42,309	67,867	(25,558)	6,218	20,918	(40,258)	---	---	---	6,772	---	20,918	30,000	---
DUNDEE		101	6,606	20,134	(13,528)	14,226	9,270	(8,572)	---	---	---	---	---	9,270	6,000	---
DUNNELL		196	33,095	31,662	1,433	---	---	1,433	---	---	---	---	---	---	---	---
EAGLE BEND		610	42,988	35,170	7,818	7,965	---	15,783	---	---	---	---	---	---	---	---
EAGLE LAKE		1,837	75,552	69,874	5,678	5,694	---	11,372	---	200	---	---	---	---	---	---
EASTON	[0]	214	14,998	20,376	(5,378)	---	---	(5,378)	---	---	---	---	---	---	---	---
ECHO	[*]	273	25,676	65,415	(39,739)	9,069	---	(30,670)	---	---	(10,000)	13,510	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
EDEN VALLEY	867	132,941	77,105	55,836	48,031	21,269	82,598	---	---	---	8,107	---	1,716,756	21,269	36,450	
EDGERTON	1,030	85,178	88,153	(2,975)	7,195	8,857	(4,637)	---	---	---	---	4,821	---	8,857	10,000	
EITZEN	[0]	232	10,974	9,872	1,102	1,789	---	2,891	---	---	(25,000)	34,433	---	---	---	
ELBA	[0]	213	5,138	5,096	42	4,150	---	4,192	---	---	---	---	---	---	---	
ELBOW LAKE	[0]	1,277	160,956	39,643	121,313	---	---	121,313	---	---	---	50,500	2,429	---	---	
ELGIN	847	81,078	117,644	(36,566)	800	46,170	(81,936)	---	---	---	---	---	---	46,170	19,000	
ELIZABETH	[0]	172	14,021	20,910	(6,889)	1,284	---	(5,605)	---	---	(9,000)	---	---	---	---	
ELKO	558	110,847	57,567	53,280	---	43,243	10,037	---	---	---	---	36,962	---	41,490	70,000	
ELKTON	[0]	154	6,089	8,215	(2,126)	154	---	(1,972)	---	---	(2,000)	---	---	---	---	
ELLENDALE	[*]	595	104,418	28,038	76,380	1,762	---	78,142	---	---	(60,500)	129,989	---	---	---	
ELLSWORTH	[0] [1]	538	167,029	129,729	37,300	7,874	11,295	33,879	---	---	(16,921)	---	---	11,295	18,000	
ELMORE	[1]	720	110,344	129,774	(19,430)	5,335	5,810	(19,905)	---	---	---	---	---	4,840	10,000	
ELYSIAN	489	97,031	99,994	(2,963)	11,328	38,440	(30,075)	---	---	---	---	27,410	---	38,440	24,625	
EMMONS	[0]	433	17,790	11,500	6,290	19	---	6,309	---	---	(600)	780	---	---	---	
ERSKINE	[3]	436	141,531	122,979	18,552	3,489	38,215	(16,174)	---	---	---	11,796	---	38,215	36,583	
EVANSVILLE	[0]	565	48,150	45,504	2,646	1,075	---	3,721	---	---	---	---	---	---	---	
EXCELSIOR	2,392	271,724	224,669	47,055	30,661	---	77,716	---	---	---	1,720	136,582	---	---	---	
EYOTA	[3]	1,664	280,024	252,820	27,204	21,479	27,370	21,313	---	---	---	24,956	---	24,639	50,283	
FAIRFAX	1,306	230,377	144,611	85,766	5,040	22,699	68,107	---	---	---	9,639	18,607	---	22,699	54,528	
FELTON	[0]	216	5,974	8,093	(2,119)	---	---	(2,119)	---	---	(2,119)	---	---	---	---	
FERTILE	[3]	902	104,140	90,777	13,363	8,299	5,694	15,968	---	---	---	---	---	5,691	15,150	
FINLAYSON	[3]	319	40,769	57,122	(16,353)	---	20,450	(36,803)	---	---	(336,868)	339,348	125,000	20,450	16,828	
FISHER	[0]	426	42,887	29,528	13,359	1,965	---	15,324	---	---	---	97,365	---	---	---	
FLOODWOOD	[3]	487	102,963	79,116	23,847	577	5,400	19,024	577	---	11,346	---	---	5,400	3,000	
FLORENCE	[0]	60	1,910	3,085	(1,175)	---	---	(1,175)	---	---	---	---	---	---	---	
FOLEY	2,247	191,772	102,493	89,279	17,900	4,900	102,279	---	---	---	---	---	---	4,900	8,000	
FORESTON	[0]	389	20,925	11,115	9,810	4,164	---	13,974	---	---	---	---	---	---	---	
FOSSTON	[3]	1,569	315,609	270,678	44,931	25,877	46,668	24,140	12,019	6,156	7,702	(103,633)	67,866	46,668	205,000	
FOUNTAIN	363	42,568	52,935	(10,367)	1,869	---	---	(8,498)	---	---	---	5,600	---	---	---	
FRANKLIN	502	53,384	39,750	13,634	---	---	---	13,634	---	---	---	---	---	---	---	
FRAZEE	[0]	1,374	99,354	58,511	40,843	3,582	100	44,325	---	---	---	---	---	---	---	
FREEBORN	305	23,053	19,547	3,506	940	---	---	4,446	---	---	---	---	---	---	---	
FREEPORT	464	55,922	49,072	6,850	7,056	1,099	12,807	---	---	---	90	---	---	1,099	15,000	
FROST	249	54,657	21,261	33,396	1,201	---	---	34,597	---	---	---	28,216	---	---	---	
FULDA	[2]	1,316	275,881	212,646	63,235	3,781	37,019	29,997	---	---	---	25,675	6,608	---	36,669	41,000

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GARFIELD	[0]	286	29,360	20,288	9,072	2,952	4,613	7,411	---	---	---	---	5,145	---	4,613	3,000
GARVIN		156	12,987	20,834	(7,847)	8,095	4,398	(4,150)	---	---	---	---	---	---	4,398	3,056
GARY	[0]	212	13,399	5,367	8,032	7,387	6,603	8,816	---	---	---	---	---	---	5,500	9,000
GAYLORD		2,276	323,300	160,192	163,108	15,579	86,404	92,283	1,057	---	---	105,197	---	---	86,404	25,000
GENEVA		451	17,870	31,477	(13,607)	3,101	---	(10,506)	---	---	---	---	6,049	---	---	---
GEORGETOWN	[0]	125	6,035	2,216	3,819	---	---	3,819	---	---	---	---	---	---	---	---
GHENT		311	37,531	30,029	7,502	5,080	8,191	4,391	---	---	---	(809)	---	---	8,191	10,531
GIBBON	[0]	813	49,965	23,238	26,727	3,834	---	30,561	---	---	---	---	---	---	---	---
GILBERT		1,835	139,499	228,158	(88,659)	---	---	(88,659)	---	---	---	---	---	---	---	---
GLENVILLE	[*]	718	26,225	21,711	4,514	477	---	4,991	---	---	---	---	---	---	---	---
GLYNDON	[0]	1,075	61,436	86,482	(25,046)	11,896	---	(13,150)	---	---	---	---	259	---	---	---
GONVICK		297	28,950	51,201	(22,251)	2,238	37	(20,050)	---	---	---	(596)	---	---	---	---
GOOD THUNDER		589	46,222	37,799	8,423	2,075	2,002	8,496	---	---	---	---	6,694	---	2,002	5,000
GOODHUE	[0]	781	65,956	40,082	25,874	1,531	---	27,405	---	---	---	---	---	---	---	---
GOODRIDGE		97	14,007	19,998	(5,991)	2,160	1,937	(5,768)	---	---	---	---	---	---	1,937	2,786
GRACEVILLE	[0]	601	65,150	39,254	25,896	29,823	28,974	26,745	419	---	---	---	27,400	---	28,974	10,000
GRANADA	[*] [24]	314	18,952	16,440	2,512	---	---	2,512	---	---	---	---	---	---	---	---
GRAND MARAIS		1,369	217,283	179,049	38,234	2,962	12,192	29,004	---	---	---	---	4,248	---	12,192	20,000
GRAND MEADOW	[*] [3]	955	105,950	133,547	(27,597)	8,824	---	(18,773)	---	---	---	19,605	38,847	---	---	---
GREEN ISLE	[0]	336	16,940	25,565	(8,625)	7,540	---	(1,085)	---	---	---	---	---	---	---	---
GREENBUSH	[3]	772	104,266	83,975	20,291	3,558	1,280	22,569	---	---	---	---	1,182	---	1,280	2,000
GREY EAGLE		336	18,130	22,868	(4,738)	---	---	(4,738)	---	---	---	(4,353)	2,550	---	---	---
GROVE CITY	[3]	609	78,561	81,315	(2,754)	---	6,670	(9,424)	---	---	---	---	---	---	6,670	20,000
GRYGLA	[*] [3]	228	38,020	30,159	7,861	9,268	2,339	14,790	---	---	---	(405)	3,606	---	2,339	11,105
HACKENSACK		306	41,601	60,021	(18,420)	5,995	8,760	(21,185)	---	---	---	---	1,850	---	8,760	25,000
HADLEY	[*] [2]	79	7,570	15,185	(7,615)	16	---	(7,599)	---	---	---	(3,000)	---	---	---	---
HALLOCK		1,180	120,293	144,138	(23,845)	122	---	(23,723)	---	---	---	(5,000)	2,343	---	---	---
HALSTAD		620	65,420	66,023	(603)	---	---	(603)	---	---	---	---	18,420	---	---	---
HAMBURG	[0]	540	36,479	20,004	16,475	---	---	16,475	---	---	---	---	---	---	---	---
HAMMOND		197	11,821	11,481	340	567	2,950	(2,043)	---	---	---	330	---	---	2,950	3,000
HAMPTON	[0]	460	187,499	54,936	132,563	20,475	3,616	149,422	---	---	---	---	4,572	---	---	---
HANCOCK		718	156,572	102,098	54,474	6,709	---	61,183	5,185	---	---	100,313	---	---	---	---
HANLEY FALLS		320	47,414	38,699	8,715	129,123	12,394	125,444	---	127,696	---	---	275,220	145,000	12,394	1,950
HANOVER	[*]	1,549	132,107	29,041	103,066	132,840	131,170	104,736	---	---	---	---	---	---	---	---
HANSKA		438	24,440	39,574	(15,134)	5,197	---	(9,937)	---	---	---	---	44,154	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
HARDWICK	[0]	221	13,394	13,312	82	---	6,516	(6,434)	---	---	---	(9,832)	---	---	6,516	3,398
HARMONY	[*]	1,087	112,230	84,043	28,187	818	208	28,797	---	---	---	---	---	---	---	---
HARRIS		1,146	43,366	33,766	9,600	5,017	8,233	6,384	---	---	---	---	---	---	8,233	17,567
HARTLAND	[*]	289	25,142	22,019	3,123	274	---	3,397	---	---	---	---	---	---	---	---
HATFIELD	[0]	46	3,664	2,515	1,149	1,615	---	2,764	---	---	---	18	---	---	---	---
HAWLEY	[0]	1,884	187,404	138,580	48,824	13,013	40,256	21,581	---	---	---	627,896	586,964	10,455	18,000	
HAYFIELD	[*] [3]	1,357	206,011	163,323	42,688	37,205	35,863	44,030	---	---	---	35,000	---	---	35,863	16,000
HAYWARD		245	27,435	38,453	(11,018)	803	---	(10,215)	---	---	---	---	33,419	---	---	---
HECTOR		1,166	99,372	174,688	(75,316)	241	---	(75,075)	---	---	---	(10,000)	---	---	---	---
HENDERSON		929	69,153	67,804	1,349	325	---	1,674	---	---	---	29,300	4,174	---	---	---
HENDRICKS		717	79,502	49,587	29,915	1,823	3,974	27,764	---	---	---	---	---	---	3,974	9,761
HENDRUM	[0]	317	15,654	16,912	(1,258)	14,212	280	12,674	---	---	---	131	---	---	---	---
HENNING		719	61,735	52,587	9,148	344	9,485	7	---	---	225,772	---	1,314,514	---	---	---
HERMAN		446	58,310	47,583	10,727	262	3,443	7,546	---	---	---	---	---	---	3,443	2,500
HERON LAKE	[2]	767	121,332	99,706	21,626	4,941	3,210	23,357	---	---	---	---	590,752	885,000	3,210	---
HEWITT	[0]	264	21,585	22,178	(593)	821	---	228	---	---	---	(16,500)	8,089	---	---	---
HILL CITY	[0] [1]	479	147,701	113,595	34,106	2,836	5,076	31,866	8	---	---	---	---	---	---	---
HILLS		584	58,497	71,254	(12,757)	---	154	(12,911)	---	---	---	(13,526)	10,275	---	154	2,400
HILLTOP	[3]	766	150,850	150,528	322	---	---	322	---	---	---	---	---	---	---	---
HINCKLEY		1,305	247,260	149,107	98,153	138,865	64,895	172,123	---	---	118,782	19,256	764,975	1,074,414	64,895	563,800
HITTERDAL		201	10,574	26,507	(15,933)	408	---	(15,525)	---	---	---	(5,000)	---	---	---	---
HOFFMAN	[0]	668	63,230	66,189	(2,959)	---	---	(2,959)	---	---	---	(16,112)	---	---	---	---
HOKAH	[3][0]	612	88,503	178,909	(90,406)	4,770	---	(85,636)	---	---	---	(94,000)	8,339	---	---	---
HOLDINGFORD		745	79,568	42,943	36,625	---	---	36,625	---	---	---	6,841	---	---	---	---
HOLLAND	[0]	212	15,804	12,177	3,627	1,212	---	4,839	---	---	---	23,306	---	---	---	---
HOLLANDALE		311	17,836	33,627	(15,791)	1,464	---	(14,327)	---	---	---	(30,213)	3,655	---	---	---
HOLLOWAY	[0]	111	5,747	14,462	(8,715)	9,857	---	1,142	9,857	---	---	(100,000)	103,686	---	---	---
HOLT	[0]	86	817	425	392	---	---	392	---	---	---	---	---	---	---	---
HOUSTON	[*]	1,022	59,942	48,412	11,530	---	---	11,530	---	---	---	---	---	---	---	---
HOWARD LAKE	[3]	1,867	524,703	361,868	162,835	45,093	---	207,928	---	---	---	65,723	19,147	---	---	---
HOYT LAKES		2,053	297,948	309,322	(11,374)	---	---	(11,374)	---	---	---	(37,307)	101,796	---	---	---
IHLEN	[0]	106	9,525	6,609	2,916	---	1,940	976	---	---	---	---	---	---	1,940	863
IONA	[0]	173	6,482	7,746	(1,264)	---	---	(1,264)	---	---	---	(2,000)	---	---	29	---
IRON JUNCTION	[0]	90	2,669	1,065	1,604	324	174	1,754	---	---	---	---	---	---	174	1,147
IRONTON	[*]	518	63,545	52,738	10,807	6,773	1,300	16,280	---	---	---	18,823	1,708	---	1,300	3,000

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ISANTI	2,613	529,073	134,170	394,903	30,653	---	425,556	---	---	---	---	---	---	---	---	
ISLE	731	92,806	93,988	(1,182)	261	---	(921)	---	---	---	---	---	---	---	---	
IVANHOE	[1]	675	162,139	158,628	3,511	9,124	29,459	(16,824)	---	---	---	---	---	29,459	22,784	
JANESVILLE	2,125	150,391	79,159	71,232	27,064	11,516	86,780	---	---	---	12,356	192,480	---	11,516	25,000	
JASPER	599	76,220	88,069	(11,849)	---	20,499	(32,348)	---	---	---	(6,535)	---	---	20,499	9,000	
JEFFERS	387	24,535	28,053	(3,518)	910	---	(2,608)	---	---	---	---	2,076	---	---	---	
JOHNSON	[0]	32	1,387	927	460	---	460	---	---	---	---	---	---	---	---	
KANDIYOHI	[0]	558	33,136	27,270	5,866	249	---	6,115	---	---	---	---	---	---	---	
KARLSTAD	790	51,291	42,226	9,065	3,651	---	12,716	---	---	---	---	1,022	---	---	---	
KASOTA	683	35,957	33,721	2,236	8,954	---	11,190	---	---	---	---	---	---	---	---	
KEEWATIN	[0]	1,160	40,769	22,459	18,310	35,020	---	53,330	---	---	---	630	---	---	---	
KELLIHER	[0] [3]	301	35,656	29,391	6,265	419	---	6,684	---	---	6,600	---	---	---	---	
KELLOGG	445	33,948	34,662	(714)	2,527	---	1,813	---	---	---	---	15,943	---	---	---	
KENNEDY	246	31,125	38,158	(7,033)	5,729	5,736	(7,040)	---	---	---	---	---	---	5,736	2,844	
KENNETH	[0]	58	3,265	2,861	404	76	---	480	---	---	---	---	---	---	---	
67 KENSINGTON	[0]	285	28,871	52,171	(23,300)	5,547	8,913	(26,666)	---	---	---	21,716	157,495	215,000	---	---
KENT	[0]	120	6,698	6,919	(221)	---	---	(221)	---	---	---	---	---	---	---	---
KENYON	1,667	129,864	118,761	11,103	---	---	11,103	---	---	---	---	---	---	---	---	---
KERKHOVEN	[*]	764	61,056	23,060	37,996	12,038	---	50,034	---	---	22,345	15,799	---	---	---	---
KETTLE RIVER	167	22,044	17,207	4,837	---	---	4,837	---	---	---	(6,555)	---	---	---	---	---
KIESTER	[0]	540	32,798	19,691	13,107	8,961	213	21,855	---	---	47,800	36,174	---	---	---	---
KILKENNY	[0]	158	18,754	9,345	9,409	251	---	9,660	---	---	---	1,037	---	---	---	---
KIMBALL	626	72,990	83,465	(10,475)	21,205	4,015	6,715	19,769	---	---	(7,777)	2,604	---	4,015	36,000	
KINNEY	[0]	191	8,496	21,624	(13,128)	---	---	(13,128)	---	---	---	---	---	---	---	---
LA PRAIRIE	[*]	608	33,725	30,087	3,638	---	---	3,638	---	---	---	---	---	---	---	---
LA SALLE	89	9,692	15,184	(5,492)	64	---	(5,428)	---	---	---	2,730	---	---	---	---	---
LAFAYETTE	529	54,268	80,326	(26,058)	311	956	(26,703)	---	---	---	---	---	---	956	4,957	
LAKE BENTON	[1]	710	155,960	183,330	(27,370)	90,899	58,355	5,174	49,646	---	32,312	---	6,636	---	58,355	28,129
LAKE BRONSON	[*]	242	22,015	27,870	(5,855)	1,608	---	(4,247)	---	---	(4,247)	---	---	---	---	---
LAKE CRYSTAL	2,452	195,573	132,404	63,169	1,961	34,799	30,331	---	---	---	(75,000)	---	---	34,799	220,000	
LAKE LILLIAN	[0][3]	257	37,058	41,446	(4,388)	4,390	---	2	---	---	---	---	---	---	---	---
LAKE PARK	786	85,475	93,918	(8,443)	954	24,124	(31,613)	---	---	---	(10,000)	27,105	---	23,976	11,200	
LAKE WILSON	[1]	269	81,879	80,004	1,875	1,545	---	3,420	---	---	16,000	12,090	---	---	---	---
LAKEFIELD	[4]	1,714	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKELAND	[*]	1,920	205,745	160,171	45,574	7,841	---	53,415	---	---	(5,150)	2,799	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
LAMBERTON		850	70,657	61,953	8,704	2,308	---	11,012	---	---	---	9,500	376	---	---	---
LANCASTER	[0]	365	21,835	19,499	2,336	15,690	1,400	16,626	---	---	---	123,604	---	---	1,400	15,000
LANDFALL	[*]	700	47,922	41,819	6,103	---	---	6,103	---	---	---	---	---	---	---	---
LANESBORO	[4]	783	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAPORTE	[3] [20]	142	---	334	(334)	70,053	---	69,719	580	---	68,937	---	78,725	---	---	---
LAUDERDALE	[3][*]	2,364	218,540	229,818	(11,278)	2,627	---	(8,651)	---	---	---	---	---	---	---	---
LE CENTER		2,285	208,451	99,609	108,842	5,331	73,625	40,548	---	---	---	88,800	101,130	---	73,625	14,000
LEROY		925	119,513	91,485	28,028	1,733	35,880	(6,119)	---	---	---	---	56,725	---	12,520	23,360
LESTER PRAIRIE	[*]	1,385	107,694	48,755	58,939	18,924	---	77,863	---	---	---	54,245	13,848	---	---	---
LEWISTON		1,491	123,646	82,154	41,492	10,684	2,564	49,612	2,150	---	---	---	286,888	---	2,564	12,934
LEWISVILLE	[1]	268	28,937	36,745	(7,808)	8,800	---	992	---	---	---	(3,800)	101,283	365,000	---	---
LEXINGTON		2,219	89,559	81,483	8,076	2,057	---	10,133	---	---	---	(8,100)	8,100	---	---	---
LISMORE		236	27,319	25,226	2,093	75	---	2,168	---	---	---	(16,710)	159,455	---	---	---
LITTLEFORK		675	74,285	58,484	15,801	---	3,240	12,561	---	---	---	---	---	---	3,240	8,000
LONG LAKE		1,849	221,967	134,940	87,027	10,370	---	97,397	---	---	---	46,300	---	---	---	---
LONSDALE	[0]	1,566	109,969	72,653	37,316	131,607	---	168,923	---	---	---	---	13,893	---	---	---
LORETTO	[*]	617	38,763	36,563	2,200	3,652	---	5,852	---	---	---	---	---	---	---	---
LOWRY	[0]	273	15,000	13,970	1,030	---	---	1,030	---	---	---	327	---	---	---	---
LUCAN	[0]	225	17,429	18,377	(948)	86	---	(862)	---	---	---	---	---	---	---	---
LYLE	[0]	570	56,976	24,647	32,329	---	---	32,329	---	---	---	18,000	1,307	---	---	---
LYND	[2]	345	39,953	54,800	(14,847)	12,042	530	(3,335)	---	9,611	---	---	9,611	---	530	2,000
MABEL	[0]	765	95,121	64,317	30,804	18,619	2,500	46,923	---	---	---	26,139	2,706	---	2,500	2,320
MADELIA		2,343	422,942	292,134	130,808	83,151	79,184	134,775	---	---	---	2,500	1,337	---	79,184	140,000
MADISON		1,758	269,477	303,006	(33,529)	---	---	(33,529)	---	---	---	15,685	516	---	---	---
MADISON LAKE		862	67,797	33,256	34,541	2,875	---	37,416	---	---	---	35,000	---	---	---	---
MAGNOLIA	[*] [3]	227	37,073	31,567	5,506	18,973	9,399	15,080	---	---	---	---	---	---	9,399	19,175
MAHNOMEN		1,214	112,718	109,993	2,725	134	6,115	(3,256)	---	---	---	(18,261)	73,800	---	6,115	3,000
MANCHESTER	[*]	80	2,511	1,252	1,259	628	---	1,887	---	---	---	---	---	---	---	---
MANTORVILLE		1,120	63,232	75,075	(11,843)	---	---	(11,843)	---	---	---	---	---	---	---	---
MAPLE LAKE		1,656	199,410	134,948	64,462	41,109	45,460	60,111	13,911	---	6,168	---	10,664	---	45,460	55,000
MAPLE PLAIN	[*]	2,088	154,153	70,663	83,490	---	---	83,490	---	---	---	300,000	30,997	---	---	---
MAPLETON		1,681	162,465	108,269	54,196	5,409	1,400	58,205	---	---	---	66,000	7,117	---	1,400	---
MAPLEVIEW	[0] [3]	188	25,397	40,336	(14,939)	3,385	---	(11,554)	411	---	---	(10,000)	---	---	---	---
MARBLE	[0]	689	27,149	15,969	11,180	---	---	11,180	---	---	---	---	---	---	---	---
MAYER		559	106,792	32,588	74,204	2,245	2,096	74,353	---	---	---	---	270,660	135,126	2,096	8,000

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MAYNARD	383	31,358	43,097	(11,739)	9,579	6,200	(8,360)	---	---	---	(8,000)	817	---	6,200	12,000	
MAZEPPA	780	33,072	14,771	18,301	7,339	---	25,640	---	---	---	---	---	---	---	---	
MC INTOSH	[1]	637	94,117	90,773	3,344	2,577	18,379	(12,458)	---	---	---	(6,613)	8,152	---	18,379	9,000
MC KINLEY	[0]	81	10,521	13,643	(3,122)	226	---	(2,896)	---	---	---	(1,350)	---	---	---	---
MEADOWLANDS	108	9,735	9,748	(13)	221	---	208	---	---	---	---	---	---	---	---	---
MEDFORD	1,018	67,567	53,206	14,361	---	---	14,361	---	---	---	---	748	---	---	---	
MENAHGA	1,220	78,931	118,803	(39,872)	7,823	---	(32,049)	123	---	---	1,800	1,520	---	---	---	
MIDDLE RIVER	[0]	317	22,671	20,204	2,467	3,900	4,613	1,754	3,273	---	38	---	7,377	---	4,613	2,000
MILAN	318	21,223	18,407	2,816	213	---	---	3,029	---	---	---	---	---	---	---	---
MILLVILLE	[0]	188	11,281	4,760	6,521	---	---	6,521	---	---	---	---	---	---	---	---
MILROY	272	25,399	24,042	1,357	789	---	---	2,146	---	---	---	---	---	---	---	---
MINNEOTA	1,437	151,606	149,153	2,453	3,469	31,093	(25,171)	---	---	---	---	---	---	29,545	12,956	
MINNESOTA LAKE	677	38,892	40,775	(1,883)	8,828	---	6,945	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	[*]	618	45,270	58,694	(13,424)	3,911	---	(9,513)	---	---	---	---	---	---	---	---
MONTROSE	1,246	248,876	108,598	140,278	9,663	13,954	135,987	---	---	---	(2,560)	495	---	13,954	15,479	
MOOSE LAKE	2,343	59,468	78,049	(18,581)	---	---	(18,581)	---	---	---	---	---	---	---	---	---
MORGAN	902	104,980	107,197	(2,217)	961	---	(1,256)	---	---	---	25,500	9,207	---	---	---	
MORRISTOWN	[0]	1,009	82,881	20,054	62,827	12,513	11,118	64,222	---	---	---	4,358	---	11,118	20,000	
MORTON	443	62,871	30,957	31,914	---	---	31,914	---	---	---	29,675	1,194	---	---	---	
MOTLEY	594	177,726	98,208	79,518	3,705	41,156	42,067	---	---	---	45,907	---	---	41,156	27,000	
MOUNTAIN LAKE	2,095	224,576	156,511	68,065	120	---	68,185	---	---	---	34,878	---	---	---	---	
MURDOCK	304	34,434	23,737	10,697	2,505	---	13,202	---	---	---	(1,000)	2,679	---	---	---	
MYRTLE	[3]	61	1,659	3,632	(1,973)	9	---	(1,964)	9	---	---	---	---	---	---	---
NASHUA	[0]	64	1,056	882	174	215	---	389	---	---	---	---	---	---	---	---
NASHWAUK	[4]	941	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[*][3]	236	40,055	21,787	18,268	15,666	18,605	15,329	---	---	---	48,805	140,481	---	18,605	---
NEVIS	358	30,514	51,301	(20,787)	17,503	4,883	(8,167)	---	---	---	---	---	---	4,883	15,000	
NEW AUBURN	[0]	499	29,697	35,251	(5,554)	895	---	(4,659)	---	---	---	1,227	873	---	---	---
NEW GERMANY	[0]	346	20,831	26,574	(5,743)	1,592	---	(4,151)	---	---	---	---	---	---	---	---
NEW LONDON	1,068	188,259	180,303	7,956	---	---	7,956	---	---	---	---	---	---	---	---	---
NEW MARKET	535	67,766	76,775	(9,009)	315,795	25,204	281,582	---	---	---	---	72,131	---	20,050	2,833	
NEW MUNICH	[0]	349	17,145	14,384	2,761	1,100	---	3,861	---	---	---	---	---	---	---	---
NEW RICHLAND	1,188	156,640	88,956	67,684	7,127	8,400	66,411	---	---	---	4,300	17,559	---	8,400	20,000	
NEW TRIER	[0]	116	9,794	16,413	(6,619)	---	---	(6,619)	---	---	---	(1,000)	---	---	---	---
NEW YORK MILLS	1,162	116,156	73,662	42,494	3,602	---	46,096	---	---	---	20,000	---	---	---	---	

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**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
NEWFOLDEN	[0]	361	23,369	2,943	20,426	1,158	8,118	13,466	---	---	---	---	---	---	8,118	3,000
NICOLLET		905	89,661	75,423	14,238	---	---	14,238	---	---	---	17,018	46,634	---	---	---
NIELSVILLE	[0]	89	11,927	22,549	(10,622)	138	2,389	(12,873)	---	---	---	2,126	---	---	2,389	1,100
NORCROSS	[2][0]	59	11,975	9,498	2,477	---	---	2,477	---	---	---	---	---	---	---	---
NORTHOME	[3]	229	38,556	69,410	(30,854)	3,589	7,100	(34,365)	---	---	---	---	---	---	7,100	13,000
NORTHROP		258	16,766	34,784	(18,018)	15,081	---	(2,937)	14,620	---	---	---	---	---	---	---
ODESSA	[0]	111	27,594	17,706	9,888	---	---	9,888	---	---	---	---	---	---	---	---
ODIN		126	13,521	15,282	(1,761)	891	3,954	(4,824)	289	---	---	---	---	---	3,954	1,872
OGILVIE	[*]	478	17,152	23,027	(5,875)	1,956	---	(3,919)	---	---	---	(7,000)	1,533	---	---	---
OKABENA	[2]	184	51,527	30,590	20,937	2,627	---	23,564	---	---	658	---	---	---	---	---
OKLEE	[2]	401	73,985	83,037	(9,052)	338	40,410	(49,124)	---	---	---	(33,190)	2,080	---	40,410	21,000
ONAMIA	[0][3]	862	156,070	117,037	39,033	17,424	3,238	53,219	---	---	---	---	256,030	---	3,238	11,000
ORMSBY		152	39,000	38,919	81	798	18,943	(18,064)	---	---	---	---	---	---	18,943	4,684
ORR		246	50,221	84,129	(33,908)	2,023	---	(31,885)	---	---	---	---	---	---	---	---
ORTONVILLE		2,142	431,999	349,978	82,021	25,996	100,850	7,167	---	---	---	678,674	956,045	---	100,800	47,000
OSAKIS	[1]	1,598	316,932	454,948	(138,016)	3,200	---	(134,816)	---	---	---	7,740	---	---	---	---
OSLO		337	70,049	78,576	(8,527)	---	6,084	(14,611)	---	---	---	---	---	---	6,084	6,871
OSSEO		2,425	122,632	129,506	(6,874)	69,754	---	62,880	---	---	---	(5,372)	9,758	---	---	---
OSTRANDER	[*]	210	17,401	40,462	(23,061)	---	---	(23,061)	---	---	---	---	---	---	---	---
PALISADE	[*][3]	119	45,177	38,701	6,476	1,477	---	7,953	---	---	---	12,000	---	---	---	---
PARKERS PRAIRIE		1,013	81,297	91,291	(9,994)	5,689	---	(4,305)	---	---	---	---	3,500	---	---	---
PAYNESVILLE		2,295	312,256	249,016	63,240	12,610	---	75,850	---	---	---	154,000	474	---	---	---
PEASE	[0]	165	15,029	35,759	(20,730)	1,057	---	(19,673)	---	---	---	---	---	---	---	---
PELICAN RAPIDS	[22]	2,380	335,966	250,536	85,430	1,991	17,807	69,614	---	---	---	574,669	9,174	608,085	16,402	13,681
PEMBERTON	[0]	250	35,711	25,111	10,600	4,302	2,914	11,988	---	---	---	(42,000)	47,690	---	2,914	8,000
PENNOCK	[*]	512	35,704	15,815	19,889	---	---	19,889	---	---	---	30,409	21,658	3,150	---	---
PEQUOT LAKES		963	127,626	230,490	(102,864)	49,358	108,692	(162,198)	---	---	---	11,091	90,711	---	108,692	1,650,309
PERLEY	[0]	119	10,187	8,270	1,917	46	---	1,963	---	---	---	---	---	---	---	---
PETERSON	[0]	269	12,119	11,094	1,025	---	---	1,025	---	---	---	---	---	---	---	---
PILLAGER		430	41,665	68,073	(26,408)	822	---	(25,586)	---	---	---	---	7,415	---	---	---
PINE ISLAND		2,593	247,464	207,785	39,679	15,279	---	54,958	---	---	---	---	---	---	---	---
PINE RIVER		930	74,014	74,360	(346)	---	---	(346)	---	---	---	17,768	---	---	---	---
PLATO	[0]	337	41,373	34,157	7,216	10,706	---	17,922	4,946	---	5,000	(105,951)	---	---	---	---
PLUMMER	[1][0]	267	54,812	43,918	10,894	9,805	10,560	10,139	9,302	---	---	---	---	---	10,560	20,000
PORTER	[3]	181	27,927	29,715	(1,788)	309	3,449	(4,928)	---	---	---	---	4,188	---	3,449	1,638

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**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
PRESTON		1,424	233,767	215,231	18,536	112,132	54,891	75,777	---	---	---	---	34,461	---	54,371	89,307
PRINSBURG	[0]	457	19,424	21,044	(1,620)	7,820	1,112	5,088	---	---	---	---	---	---	---	---
RACINE		363	43,014	33,531	9,483	6,703	1,576	14,610	---	---	---	---	14,442	---	1,576	6,996
RANDALL	[3]	536	83,798	127,289	(43,491)	488	13,159	(56,162)	---	---	---	---	4,200	---	13,159	7,000
RANDOLPH	[0]	323	21,483	18,398	3,085	8,078	---	11,163	---	---	---	---	11,162	---	---	---
RANIER	[3]	186	172,718	178,915	(6,197)	18,417	2,950	9,270	---	---	---	---	588	---	2,950	8,000
RAYMOND	[0]	799	64,322	43,123	21,199	---	---	21,199	---	---	---	11,520	---	---	---	---
RED LAKE FALLS		1,592	146,177	109,176	37,001	13,717	49,385	1,333	---	---	---	---	---	---	49,384	28,500
REMER	[3][0]	371	90,181	55,806	34,375	---	11,922	22,453	---	---	---	---	168	---	11,922	15,000
RENVILLE		1,314	221,741	165,756	55,985	113,662	130,072	39,575	---	---	---	---	---	---	130,072	90,000
REVERE	[1]	99	25,834	9,130	16,704	679	---	17,383	---	---	---	---	---	---	---	---
RICE		740	55,197	56,822	(1,625)	4,091	---	2,466	---	---	---	2,000	---	---	---	---
RICHMOND	[0]	1,236	59,750	31,983	27,767	903	---	28,670	---	---	---	---	1,200	---	---	---
RIVERTON	[0]	114	11,522	12,589	(1,067)	---	---	(1,067)	---	---	---	---	---	---	---	---
ROCKVILLE	[*]	810	78,897	34,193	44,704	12,013	12,963	43,754	23,390	---	---	36,720	2,400	608,500	12,963	610,000
71 ROLLINGSTONE		692	51,874	37,611	14,263	208	---	14,471	---	---	---	11,525	500	---	---	---
ROSCOE	[0]	107	7,344	4,112	3,232	2,354	---	5,586	---	---	2,354	5,586	---	---	---	---
ROSE CREEK	[0] [3]	353	44,404	57,852	(13,448)	1,068	---	(12,380)	---	---	---	---	2,445	---	---	---
ROTHSAY	[0]	500	46,093	30,008	16,085	11,538	16,973	10,650	11,464	---	---	(6,391)	---	---	16,973	8,200
ROUND LAKE		424	43,343	86,961	(43,618)	---	10,336	(53,954)	---	---	---	---	55,485	---	---	---
ROYALTON	[*]	841	95,482	34,866	60,616	5,357	5,828	60,145	---	---	---	---	765	---	5,828	29,300
RUSH CITY		2,177	366,492	199,422	167,070	35,760	56,203	146,627	25,059	---	---	(57,468)	---	---	56,203	180,000
RUSHFORD		1,728	131,349	144,399	(13,050)	---	4,584	(17,634)	---	---	---	---	240,901	---	4,584	30,000
RUSHFORD VILLAGE	[0]	726	15,622	8,606	7,016	665	---	7,681	---	---	---	---	---	---	---	---
RUSHMORE		373	42,240	64,446	(22,206)	4,998	---	(17,208)	---	---	---	---	11,003	---	---	---
RUSSELL		367	23,052	50,458	(27,406)	123	132	(27,415)	---	---	---	(10,000)	---	---	132	---
RUTHTON	[2]	281	39,182	40,692	(1,510)	17,069	14,297	1,262	---	---	---	---	---	---	14,297	10,000
SABIN	[0]	416	46,776	17,629	29,147	746	2,250	27,643	---	---	---	---	---	---	250	15,000
SACRED HEART	[3]	543	134,809	139,913	(5,104)	98,183	20,012	73,067	84,000	---	---	---	1,149	---	20,012	64,308
SANBORN		428	55,288	30,127	25,161	5	---	25,166	---	---	---	(32,775)	---	---	---	---
SANDSTONE		2,410	146,745	92,564	54,181	6,636	10,404	50,413	---	---	---	38,869	---	---	10,404	5,000
SARGEANT	[0]	79	5,046	2,784	2,262	33	---	2,295	---	---	---	(1,000)	---	---	---	---
SCANLON	[3]	834	179,022	155,412	23,610	4,095	38,369	(10,664)	---	---	---	(44,467)	---	---	37,335	20,000
SEBEKA	[0]	701	62,035	28,158	33,877	988	---	34,865	---	---	---	16,277	610	---	---	---
SHAFFER	[0] [3]	458	74,393	110,984	(36,591)	101,184	25,132	39,461	34,828	---	---	---	---	---	25,132	32,634

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
SHELLY	[0]	272	20,296	32,523	(12,227)	3,269	4,740	(13,698)	---	---	---	---	---	---	4,740	2,300
SHERBURN		1,076	114,931	86,914	28,017	12,857	13,475	27,399	---	---	---	6,787	---	---	13,475	20,000
SILVER BAY		2,065	448,378	401,640	46,738	22,522	15,718	53,542	---	---	---	29,742	---	---	15,718	27,000
SILVER LAKE		773	68,172	53,723	14,449	5,706	3,878	16,277	---	---	12,050	22,500	---	---	3,878	---
SKYLINE		327	38,813	28,397	10,416	---	22,700	(12,284)	---	---	(83,835)	38,928	---	---	22,700	35,000
SLAYTON	[1][22]	2,073	191,269	278,102	(86,833)	19,954	---	(66,879)	---	---	---	37,981	---	---	---	---
SOUTH HAVEN	[*]	207	10,491	21,496	(11,005)	1,136	---	(9,869)	---	---	---	---	---	---	---	---
SPICER		1,122	197,202	271,099	(73,897)	25,774	---	(48,123)	---	---	(30,000)	---	---	---	---	---
SPRING GROVE	[0]	1,307	115,813	98,475	17,338	11,369	---	28,707	---	---	32,713	---	---	---	---	---
SPRING PARK		1,720	159,242	158,506	736	50,980	---	51,716	---	---	---	232,597	---	---	---	---
SPRINGFIELD		2,206	202,206	233,950	(31,744)	8,794	---	(22,950)	---	---	---	2,595	---	---	---	---
ST. BONIFACIUS	[*]	1,998	214,635	125,377	89,258	75,015	41,660	122,613	---	---	50,823	---	---	---	---	---
ST. CLAIR		833	46,707	47,852	(1,145)	1,850	---	705	---	---	---	18,781	---	---	---	---
ST. HILAIRE	[*]	272	25,398	17,978	7,420	366	---	7,786	---	---	3,976	---	---	---	---	---
ST. LEO		104	10,472	7,289	3,183	109	936	2,356	---	---	431	---	---	---	936	3,374
72 ST. MARTIN	[0]	280	40,768	18,013	22,755	16,747	14,428	25,074	---	---	12,600	---	---	---	1,700	8,000
STACY	[3]	1,317	132,486	118,105	14,381	23,494	23,180	14,695	6,790	---	---	---	---	---	23,180	20,000
STARBUCK	[0]	1,334	154,686	93,634	61,052	5,260	51,259	15,053	---	---	---	---	---	---	51,259	53,500
STEEN	[0]	178	21,858	11,443	10,415	1,199	1,375	10,239	---	---	---	---	---	---	1,375	1,417
STEPHEN	[0]	703	81,175	134,470	(53,295)	50,212	---	(3,083)	---	---	(10,000)	5,483	---	---	---	---
STEWART	[*]	563	27,426	30,128	(2,702)	145	---	(2,557)	---	---	---	5,362	---	---	---	---
STORDEN		268	34,663	52,671	(18,008)	---	---	(18,008)	---	---	(11,000)	225	---	---	---	---
STRANDQUIST		81	4,332	2,796	1,536	---	---	1,536	---	---	1,536	---	---	---	---	---
STRATHCONA	[0]	27	120	144	(24)	---	---	(24)	---	---	---	---	---	---	---	---
SWANVILLE	[0] [3]	358	50,258	59,717	(9,459)	214	---	(9,245)	---	---	---	---	---	---	---	---
TACONITE	[*]	314	---	26,801	(26,801)	20,546	---	(6,255)	20,546	---	(4,306)	---	---	---	---	---
TAUNTON	[1]	205	34,531	40,371	(5,840)	9,289	6,429	(2,980)	---	---	---	---	---	---	6,429	9,551
TAYLORS FALLS		977	104,983	82,091	22,892	8,961	---	31,853	---	---	---	79,328	---	---	---	---
THOMSON	[0]	158	13,841	7,792	6,049	1,733	---	7,782	---	---	3,724	---	---	---	---	---
TINTAH	[0]	75	5,634	1,570	4,064	6,808	3,600	7,272	---	---	---	---	---	---	3,600	5,000
TONKA BAY		1,551	137,436	196,861	(59,425)	---	---	(59,425)	---	---	---	---	---	---	---	---
TOWER	[*]	486	103,538	93,614	9,924	---	---	9,924	---	---	---	---	---	---	---	---
TRACY	[3]	2,260	392,293	278,905	113,388	52,454	663	165,179	---	---	247,104	1,825	---	---	---	---
TRIMONT		755	108,608	126,471	(17,863)	22,519	23,543	(18,887)	3,980	11,710	---	77,244	---	---	22,265	50,050
TROMMALD	[3]	130	8,122	4,739	3,383	615	---	3,998	---	---	2,485	6,103	2,485	---	---	5,152

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
TROSKY	115	16,286	9,701	6,585	705	4,380	2,910	---	---	---	---	---	---	4,380	5,353
TRUMAN	1,252	138,419	135,578	2,841	14,819	19,631	(1,971)	---	---	---	692	10,500	---	18,964	29,700
TWIN LAKES	167	6,559	22,962	(16,403)	3,140	---	(13,263)	3,140	---	---	---	---	---	---	---
TWIN VALLEY	[1]	857	197,086	190,231	6,855	62,983	48,530	21,308	---	---	---	11,750	---	48,530	34,000
TYLER	1,212	129,000	128,309	691	9,701	7,832	2,560	---	---	---	---	1,126	---	7,832	19,239
ULEN	533	32,998	27,940	5,058	4,663	---	9,721	---	---	2,751	---	2,721	---	---	---
UNDERWOOD	327	45,803	18,409	27,394	5,237	828	31,803	5,225	---	---	17,610	---	---	---	---
UPSALA	426	45,350	49,675	(4,325)	66	---	(4,259)	---	---	---	26,556	---	---	---	---
UTICA	229	15,931	16,592	(661)	368	---	(293)	---	---	---	---	149,540	---	---	---
VERGAS	[0]	312	45,675	34,134	11,541	15,160	13,046	13,655	---	---	---	---	---	13,046	8,705
VERMILLION	[0]	439	34,092	38,132	(4,040)	48,686	15,491	29,155	40,724	---	(10,657)	---	---	15,491	40,000
VERNDALE	574	43,114	38,891	4,223	1,652	6,381	(506)	---	---	---	---	2,237	---	6,381	7,125
VERNON CENTER	355	49,679	23,205	26,474	---	3,503	22,971	---	---	---	---	10,500	---	3,503	6,930
VESTA	341	25,551	25,545	6	---	---	6	---	---	---	(9,500)	24,565	---	---	---
VIKING	[3]	89	1,312	15,423	(14,111)	2,000	---	(12,111)	---	---	(10,000)	---	---	---	---
WABASSO	686	72,634	54,216	18,418	188	---	18,606	---	---	---	6,850	---	---	---	---
WALDORF	[0]	241	12,761	15,369	(2,608)	---	---	(2,608)	---	---	---	11,327	---	---	---
WALKER	1,100	179,988	167,213	12,775	17,671	33,371	(2,925)	---	---	---	---	58,782	---	33,371	91,000
WALNUT GROVE	633	49,460	47,559	1,901	2,212	---	4,113	---	---	---	---	---	---	---	---
WALTERS	[0]	85	3,281	1,900	1,381	---	1,381	---	---	---	---	---	---	---	---
WALTHAM	[0] [3]	195	25,531	34,369	(8,838)	1,161	---	(7,677)	---	---	(268)	---	---	---	---
WANAMINGO	[22]	1,015	179,895	122,303	57,592	22,450	40,044	39,998	---	---	---	1,398,117	---	40,044	40,000
WANDA	[0]	98	6,732	6,031	701	400	---	1,101	---	---	---	10,148	---	---	---
WARBA	[*]	186	11,109	10,187	922	76	---	998	---	---	---	10,187	---	---	---
WARREN	1,665	145,752	167,858	(22,106)	19,551	18,720	(21,275)	---	11,504	---	---	132,736	---	18,720	38,211
WARROAD	1,754	187,679	222,090	(34,411)	287	---	(34,124)	---	---	---	---	234,200	---	---	---
WATERVILLE	1,837	141,756	117,366	24,390	23,097	37,698	9,789	---	---	---	---	14,670	---	37,698	55,000
WATKINS	[0]	878	113,885	37,468	76,417	1,705	10,255	67,867	---	---	---	27,684	---	10,255	18,225
WATSON	[3][0]	204	22,263	50,156	(27,893)	20,963	---	(6,930)	206,910	---	(3,258)	680	---	---	---
WAUBUN	[0] [3]	400	32,110	29,452	2,658	2,439	864	4,233	---	---	---	12,903	---	---	---
WAVERLY	[*]	755	54,471	44,352	10,119	328	---	10,447	78	---	32,098	---	---	---	---
WELCOME	713	51,355	53,502	(2,147)	560	---	(1,587)	---	---	---	---	1,825	---	---	---
WELLS	2,495	234,220	211,763	22,457	13,779	---	36,236	---	---	---	---	60,300	---	---	---
WENDELL	[0]	179	12,946	11,464	1,482	---	---	1,482	---	---	---	---	---	---	---
WEST CONCORD	[0] [3]	843	121,876	96,099	25,777	7,302	---	33,079	---	---	---	7,957	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WESTBROOK	750	87,286	87,377	(91)	---	19	(110)	---	---	---	---	4,383	---	---	---	
WHEATON	1,590	215,310	127,736	87,574	---	67,275	20,299	---	---	---	---	6,119	---	67,275	32,500	
WILDER	[0]	71	10,819	2,923	7,896	117	4,380	3,633	---	---	---	---	---	4,380	2,000	
WILLERNIE	552	36,274	44,932	(8,658)	72	5,210	(13,796)	---	---	---	---	---	---	---	---	
WILLOW RIVER	[*] [20]	313	---	5,409	(5,409)	2,925	---	(2,484)	---	194,990	---	---	197,915	---	---	
WILMONT	[1]	331	72,188	102,456	(30,268)	7,212	7,659	(30,715)	---	---	---	---	7,559	---	7,428	17,000
WINGER	[3]	204	27,521	30,858	(3,337)	10,676	---	7,339	---	---	(15,543)	---	---	---	---	
WINNEBAGO	1,474	251,584	119,465	132,119	4,893	6,314	130,698	---	---	---	---	1,400,058	---	6,314	55,500	
WINSTED	2,174	202,995	122,871	80,124	4,078	24,066	60,136	---	---	---	---	33,823	---	24,066	37,485	
WINTHROP	1,376	221,552	167,184	54,368	15,692	45,444	24,616	---	---	---	(33,245)	---	---	45,444	181,047	
WINTON	[0]	190	7,499	8,343	(844)	---	---	(844)	---	---	---	(1,500)	---	---	---	
WOLVERTON	[0]	118	19,040	14,097	4,943	734	2,507	3,170	---	---	---	---	217	---	2,507	3,900
WOOD LAKE	433	47,171	83,658	(36,487)	---	10,034	(46,521)	---	---	---	(15,000)	2,583	---	10,034	5,000	
WOODLAND	480	11,100	12,881	(1,781)	12,308	12,004	(1,477)	---	---	---	---	6,553	---	12,004	12,500	
WOODSTOCK	[0]	129	7,942	9,162	(1,220)	9,393	2,512	5,661	---	---	---	---	---	2,169	4,543	
WRENSHALL	311	16,959	18,470	(1,511)	118	---	(1,393)	---	---	---	---	---	---	---	---	
WYKOFF	457	62,768	59,978	2,790	5,355	3,992	4,153	---	---	---	---	25,733	---	3,992	10,000	
ZUMBRO FALLS	[3]	174	56,320	85,242	(28,922)	1,118	16,470	(44,274)	---	---	---	(29,413)	---	---	16,470	38,589
		<u>358,965</u>	<u>39,491,749</u>	<u>33,942,334</u>	<u>5,549,415</u>	<u>5,578,848</u>	<u>3,715,116</u>	<u>7,413,147</u>	<u>761,201</u>	<u>619,941</u>	<u>1,057,142</u>	<u>2,462,665</u>	<u>19,983,810</u>	<u>9,995,137</u>	<u>3,402,038</u>	<u>8,329,571</u>

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ADA	[23] [24]	1,688	121,841	72,365	49,476	8,310	---	57,786	3,572	---	3,275	25,000	1,789	---	---	---
ADAMS	[15] [23]	800	63,365	67,518	(4,153)	880	---	(3,273)	---	---	---	(25,003)	---	---	---	---
ADRIAN		1,228	69,511	68,083	1,428	6,476	---	7,904	---	---	237	26,463	7,161	---	---	---
AITKIN	[6]	2,036	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		411	53,843	89,044	(35,201)	1,783	12,570	(45,988)	---	---	---	4,800	---	---	12,570	16,000
ALBANY		1,818	477,066	590,121	(113,055)	---	---	(113,055)	---	---	---	35,540	---	---	---	---
ALBERTA		141	11,994	11,784	210	1,721	---	1,931	---	---	---	1,931	---	---	---	---
ALDEN	[*]	660	23,572	19,696	3,876	7,830	---	11,706	---	---	---	---	---	---	---	---
ALPHA		123	5,040	13,203	(8,163)	---	---	(8,163)	---	---	---	---	---	---	---	---
ALTURA		423	24,202	43,931	(19,729)	13	682	(20,398)	---	---	---	---	---	---	---	---
ALVARADO	[0]	367	56,113	4,601	51,512	4,440	---	55,952	---	---	---	59,600	---	---	---	---
AMBOY		571	77,666	116,957	(39,291)	21,615	4,441	(22,117)	11,500	---	---	---	11,597	---	4,441	7,996
ARCO		99	9,757	19,263	(9,506)	3,209	5,400	(11,697)	---	---	---	(3,000)	---	---	5,400	4,000
ARGYLE	[3]	659	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARLINGTON		2,072	299,003	174,096	124,907	6,686	---	131,593	---	---	115	35,000	---	---	---	---
ASHBY	[0]	478	36,805	45,858	(9,053)	8,406	---	(647)	---	---	---	(4,470)	---	---	---	---
ASKOV		372	21,965	18,680	3,285	709	---	3,994	---	---	---	---	266,171	300,000	---	---
ATWATER		1,077	41,648	16,931	24,717	4,743	---	29,460	---	---	---	10,065	2,723	---	---	---
AUDUBON	[0]	449	54,314	7,173	47,141	2,959	431	49,669	---	---	---	(5,000)	13,851	---	431	15,000
AURORA		1,836	197,504	205,469	(7,965)	24,061	---	16,096	---	---	---	50,000	15,902	---	---	---
AVON		1,264	117,659	85,782	31,877	---	---	31,877	---	---	---	(4,140)	21,875	---	---	---
BABBITT	[3]	1,662	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BACKUS	[*]	311	24,191	51,308	(27,117)	4,058	---	(23,059)	---	---	---	11,500	4,405	---	---	---
BADGER	[0]	470	15,372	12,239	3,133	883	---	4,016	---	---	---	---	---	---	---	---
BAGLEY		1,231	165,470	237,256	(71,786)	16,604	43,489	(98,671)	---	---	---	(15,608)	93,104	---	43,489	95,167
BALATON		637	60,469	77,633	(17,164)	10,501	---	(6,663)	---	---	---	---	1,827	---	---	---
BARNESVILLE		2,201	160,721	149,839	10,882	15,520	18,957	7,445	---	---	1,081	---	40,000	---	18,957	22,500
BARNUM		529	83,272	123,611	(40,339)	7,814	29,403	(61,928)	---	---	---	2,000	---	---	29,403	18,000
BARRETT	[0]	357	25,048	49,578	(24,530)	---	---	(24,530)	---	---	---	---	---	---	---	---
BARRY	[3]	22	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BATTLE LAKE	[0]	751	53,620	43,330	10,290	4,674	---	14,964	---	---	---	---	---	---	---	---
BAUDETTE		1,096	148,660	151,046	(2,386)	---	---	(2,386)	---	---	348,363	---	934,934	---	25,031	53,333
BEARDSLEY	[0]	255	25,122	19,125	5,997	---	---	5,997	---	---	---	8,345	4,718	---	---	---
BEAVER BAY		181	50,495	45,396	5,099	---	---	5,099	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
BEAVER CREEK	[0]	247	48,232	3,988	44,244	---	6,028	38,216	---	---	---	---	44,973	6,028	54,582	
BEJOU	[0]	96	7,426	23,610	(16,184)	27,312	---	11,128	---	131,546	---	---	155,635	---	---	
BELGRADE		751	66,433	107,694	(41,261)	41,802	8,986	(8,445)	25,000	---	---	---	---	8,986	18,000	
BELLECHESTER		173	15,625	9,542	6,083	686	3,105	3,664	---	---	---	2,000	---	3,105	2,000	
BELLINGHAM	[0]	203	20,051	20,110	(59)	297	---	238	---	---	---	---	---	---	---	
BELVIEW	[18]	406	44,048	40,878	3,170	11,921	---	15,091	---	7,470	21,141	---	---	---	---	
BERTHA		469	64,203	72,190	(7,987)	118	---	(7,869)	---	---	---	---	---	---	---	
BETHEL	[*]	448	33,991	23,654	10,337	1,025	---	11,362	---	---	---	---	---	---	---	
BIG FALLS	[0]	264	13,867	21,273	(7,406)	344	---	(7,062)	---	---	---	---	---	---	---	
BIGFORK	[0]	471	24,134	39,740	(15,606)	2,291	---	(13,315)	342	---	1,080	(9,498)	---	---	---	
BINGHAM LAKE		164	12,024	39,817	(27,793)	5,297	2,167	(24,663)	4,950	22,238	36,661	6,044	---	129,000	2,167	110,000
BIRCHWOOD	[0]	968	85,031	87,799	(2,768)	23,863	---	21,095	---	---	---	(24,025)	189,980	110,000	---	---
BIRD ISLAND	[0]	1,189	38,311	45,363	(7,052)	---	---	(7,052)	---	---	---	(27,038)	47,463	---	---	---
BIWABIK		936	121,748	94,919	26,829	901	---	27,730	---	---	---	1,865	---	---	---	---
BLACKDUCK		714	63,801	131,299	(67,498)	25	---	(67,473)	---	---	---	(5,580)	177	---	---	1,282
76 BLOMKEST	[3]	183	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		1,955	449,959	393,337	56,622	16,437	89,770	(16,711)	---	---	---	(133,609)	153,638	185,000	87,340	112,274
BLUFFTON		212	10,353	10,355	(2)	8,215	3,078	5,135	---	---	---	---	---	---	2,921	4,000
BOCK	[0]	106	19,521	15,493	4,028	593	---	4,621	---	---	---	---	---	---	---	---
BORUP	[3]	90	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY	[3]	664	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS	[0]	259	7,990	3,080	4,910	297	---	5,207	---	---	---	---	---	---	---	---
BOYD	[3]	205	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BRAHAM		1,295	249,494	219,897	29,597	16,451	12,465	33,583	---	---	---	---	169,757	---	12,465	8,000
BRANDON	[0]	448	80,484	24,487	55,997	4,612	7,600	53,009	583	---	---	---	4,088	---	7,600	11,000
BREEZY POINT		1,063	224,244	242,745	(18,501)	111,123	20,638	71,984	---	---	---	---	105,099	---	20,638	65,215
BREWSTER		499	35,398	31,286	4,112	10,194	2,338	11,968	---	---	---	5,000	2,600	---	2,057	9,825
BRICELYN		374	44,262	30,650	13,612	601	9,348	4,865	---	---	---	---	5,991	---	9,348	10,000
BROOTEN		650	27,624	43,317	(15,693)	---	---	(15,693)	---	---	---	---	---	---	---	---
BROWERVILLE		734	266,218	248,351	17,867	15,986	7,970	25,883	---	---	---	86,519	113,331	---	7,970	27,010
BROWNS VALLEY	[0]	672	87,314	63,241	24,073	285	---	24,358	---	---	---	13,300	---	---	---	---
BROWNSDALE	[*]	724	70,683	42,642	28,041	---	---	28,041	---	---	---	---	---	---	---	---
BROWNSVILLE	[0]	523	34,273	30,703	3,570	36	---	3,606	---	---	---	---	---	---	---	---
BROWNTON		811	72,692	116,404	(43,712)	49,334	7,313	(1,691)	---	---	---	---	14,681	---	7,313	40,000

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BUFFALO LAKE	773	89,809	107,309	(17,500)	15,059	13,971	(16,412)	---	---	---	124,469	41,136	---	13,971	26,262
BUHL	985	123,504	123,064	440	---	7,329	(6,889)	---	---	---	---	2,309	---	7,329	15,000
BURTRUM	[0]	142	11,092	---	11,092	---	29	11,063	---	---	---	---	---	29	15,525
BUTTERFIELD	561	117,832	89,573	28,259	50,913	35,772	43,400	46,998	---	---	---	79,263	---	34,322	41,198
CALLAWAY	[0]	199	20,627	16,142	4,485	701	6,110	(924)	---	---	(21,000)	---	---	6,110	15,000
CALUMET	[0]	373	51,167	57,154	(5,987)	15,862	---	9,875	4,165	---	11,697	11,810	---	---	---
CAMPBELL	[0]	236	5,192	7,942	(2,750)	3,519	---	769	---	---	---	---	---	---	---
CANBY	1,905	121,390	143,362	(21,972)	4,104	29,500	(47,368)	---	---	---	---	3,711	---	29,500	25,000
CANTON	[*]	340	30,428	39,932	(9,504)	---	---	(9,504)	---	---	---	---	---	---	---
CARLOS	[3]	337	---	---	---	---	---	---	---	---	---	---	---	---	---
CARLTON	[3]	800	---	---	---	---	---	---	---	---	---	---	---	---	---
CARVER	1,462	426,004	234,691	191,313	19,804	67,631	143,486	---	---	---	---	90,578	390,869	67,631	419,887
CASS LAKE	[0]	863	87,570	57,518	30,052	181,871	19,419	192,504	---	---	---	21,233	14,628	---	19,419
CENTER CITY	[0]	597	68,898	66,431	2,467	4,165	---	6,632	---	---	---	9,335	---	---	---
CEYLON	407	61,876	151,579	(89,703)	25,053	35,570	(100,220)	15,884	---	5,063	---	---	---	35,570	25,000
77 CHANDLER	273	66,485	57,232	9,253	57,038	---	66,291	---	---	---	---	57,546	---	---	---
CHATFIELD	2,400	190,570	268,574	(78,004)	16,639	3,125	(64,490)	---	---	---	27,835	4,742	---	3,125	40,000
CHOKIO	[0]	444	25,733	15,486	10,247	66,394	---	76,641	---	66,394	---	3,957	72,683	---	---
CLARA CITY	1,384	151,541	127,126	24,415	75,708	53,331	46,792	58,150	---	---	---	---	---	53,331	85,883
CLAREMONT	[3]	620	---	---	---	---	---	---	---	---	---	---	---	---	---
CLARISSA	605	76,673	18,758	57,915	217	6,753	51,379	---	---	---	---	14,643	---	6,753	---
CLARKFIELD	938	100,273	81,494	18,779	10,409	15,877	13,311	5,528	---	3,467	---	34,521	228,972	15,877	74,463
CLARKS GROVE	[*]	731	20,751	8,164	12,587	5,617	---	18,204	---	---	---	11,121	---	---	---
CLEAR LAKE	273	60,369	46,723	13,646	157	6,695	7,108	---	---	---	---	---	---	6,695	8,355
CLEARBROOK	[3]	563	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEARWATER	883	103,893	136,496	(32,603)	1,160	31,927	(63,370)	---	---	---	---	6,408	---	31,927	69,585
CLEMENTS	[3]	190	---	---	---	---	---	---	---	---	(4,200)	11,051	---	---	---
CLEVELAND	669	90,355	107,610	(17,255)	39,896	14,975	7,666	---	---	---	---	---	---	14,975	65,000
CLIMAX	241	12,646	19,060	(6,414)	436	---	(5,978)	---	---	---	---	2,253	---	---	---
CLINTON	[0]	443	28,598	31,645	(3,047)	---	---	(3,047)	---	---	---	---	---	---	---
COHASSET	2,481	77,210	124,869	(47,659)	403	48,881	(96,137)	---	---	---	(122,891)	433,528	---	48,881	34,300
COLERAINE	[3]	1,123	---	---	---	---	---	---	---	---	---	---	---	---	---
COLOGNE	1,068	185,406	130,571	54,835	689	37,900	17,624	---	---	---	22,400	---	---	37,900	67,608
COMFREY	368	27,334	28,569	(1,235)	172,577	---	171,342	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
COMSTOCK	[0]	123	14,873	23,516	(8,643)	---	(8,643)	---	---	---	---	---	---	---	---
COOK	[*]	612	84,536	77,623	6,913	---	6,913	---	---	---	15,775	---	---	---	---
COSMOS		586	27,451	31,081	(3,630)	4,725	---	1,095	---	---	(1,961)	8,781	---	---	---
COTTONWOOD		1,144	67,526	92,075	(24,549)	30,828	---	6,279	---	---	14,321	20,753	---	---	---
COURTLAND	[*]	543	74,396	56,716	17,680	8,065	---	25,745	---	---	---	---	---	---	---
CROMWELL	[*]	188	28,149	13,963	14,186	---	---	14,186	---	---	---	---	---	---	---
CROSBY	[*]	2,308	334,169	350,901	(16,732)	3,806	---	(12,926)	---	---	---	107	---	---	---
CURRIE		220	17,779	35,501	(17,722)	18,343	14,130	(13,509)	---	---	---	8,518	---	14,130	3,000
CUYUNA	[0]	241	20,006	15,351	4,655	---	---	4,655	---	---	---	---	---	---	---
CYRUS	[0]	296	19,098	17,218	1,880	1,311	900	2,291	---	---	---	---	---	900	10,000
DALTON	[0]	260	15,629	18,977	(3,348)	18,961	7,352	8,261	5,611	---	---	---	---	7,268	5,000
DANUBE		525	24,274	32,796	(8,522)	1,137	---	(7,385)	---	---	---	---	---	---	---
DANVERS		107	18,392	16,712	1,680	10,196	5,975	5,901	---	---	---	---	---	5,975	18,025
DARFUR	[*]	132	1,213	1,009	204	---	8,244	(8,040)	---	---	(8,403)	807,629	---	8,244	---
DARWIN	[6]	276	---	---	---	---	---	---	---	---	---	---	---	---	---
78 DASSEL		1,246	199,520	200,411	(891)	8,363	13,427	(5,955)	---	---	---	100,356	---	13,427	15,000
DAWSON	[3]	1,520	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER CREEK	[3]	335	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER RIVER	[0]	905	111,245	96,162	15,083	47,995	19,088	43,990	31,124	---	13,189	---	---	19,088	30,000
DEERWOOD	[*]	591	85,263	81,298	3,965	---	---	3,965	---	---	---	---	---	---	---
DELAVAN		215	18,791	8,859	9,932	---	---	9,932	---	---	280,000	113,570	295,000	---	---
DENNISON		170	14,670	28,331	(13,661)	---	440	(14,101)	---	---	---	---	---	440	1,863
DENT	[0]	194	13,097	6,009	7,088	73	17	7,144	---	---	7,425	---	---	---	---
DEXTER	[0]	334	9,077	7,955	1,122	26,158	3,260	24,020	13,867	---	---	8,212	---	---	---
DODGE CENTER		2,273	242,146	294,867	(52,721)	2,779	38,689	(88,631)	---	---	(99,698)	848	---	37,397	65,000
DONNELLY	[0]	256	11,869	29,586	(17,717)	23	---	(17,694)	---	---	---	---	---	---	---
DOVER	[3]	445	---	---	---	---	---	---	---	---	---	---	---	---	---
DUMONT	[0]	120	11,606	1,633	9,973	---	---	9,973	---	---	---	33,950	---	---	---
DUNDAS	[0]	597	74,942	249,017	(174,075)	74,549	147,445	(246,971)	---	---	---	---	---	147,445	72,163
DUNNELL		196	32,255	94,951	(62,696)	2,741	10,337	(70,292)	---	---	---	---	245,000	10,337	190,000
EAGLE BEND		610	26,379	18,488	7,891	4,440	---	12,331	---	---	---	18,270	---	---	---
EAGLE LAKE		1,837	254,054	195,944	58,110	21,727	1,130	78,707	---	200	19,100	---	---	1,130	---
EAST GULL LAKE		978	293,884	316,548	(22,664)	148,016	125,661	(309)	---	---	---	267,762	---	125,661	671,451
EASTON	[0]	214	24,557	23,038	1,519	---	---	1,519	---	---	---	---	---	---	---

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ECHO	273	34,947	47,704	(12,757)	1,817	14,183	(25,123)	---	---	---	(10,000)	---	---	14,050	8,000
EDEN VALLEY	867	79,822	155,974	(76,152)	11,520	5,100	(69,732)	---	---	---	---	---	---	5,100	4,000
EDGERTON	1,030	53,288	50,434	2,854	180,093	---	182,947	---	---	---	(96,608)	289,155	---	---	---
EITZEN	[0]	232	21,374	15,316	6,058	4,587	10,645	---	---	---	3,660	7,556	---	---	---
ELBOW LAKE	[0]	1,277	135,476	43,618	91,858	---	91,858	---	---	---	150,500	---	---	---	---
ELGIN	847	81,697	89,110	(7,413)	2,400	---	(5,013)	---	---	---	78,027	---	---	---	---
ELIZABETH	[0]	172	11,601	7,411	4,190	---	4,190	---	---	---	---	---	---	---	---
ELKO	558	59,552	28,460	31,092	4,123	---	35,215	---	---	---	13,597	---	---	---	---
ELKTON	[0]	154	6,106	7,347	(1,241)	4,088	2,847	---	---	---	(8,000)	21,788	---	---	---
ELLENDALE	[*]	595	47,405	22,048	25,357	18,885	4,225	40,017	---	---	(500)	---	---	4,225	11,000
ELLSWORTH	[3]	538	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE	[3]	720	---	---	---	---	---	---	---	---	---	---	---	---	---
ELYSIAN	489	105,936	154,349	(48,413)	10,738	22,110	(59,785)	---	---	---	---	---	---	22,110	49,261
EMMONS	[0]	433	16,425	17,955	(1,530)	39	(1,491)	---	---	---	(3,500)	4,822	---	---	---
ERSKINE	[3]	436	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	[0]	565	57,132	68,230	(11,098)	31,969	7,753	13,118	---	---	---	7,681	---	7,753	30,365
EXCELSIOR	2,392	341,133	239,112	102,021	32,150	---	134,171	---	---	---	19,600	180,382	---	---	---
EYOTA	[3]	1,664	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRFAX	1,306	179,784	82,778	97,006	2,926	36,394	63,538	---	---	---	4,819	7,244	---	36,394	63,089
FELTON	[0]	216	3,303	10,663	(7,360)	---	(7,360)	---	---	---	(7,360)	---	---	---	---
FERTILE	[3]	902	---	---	---	---	---	---	---	---	---	---	---	---	---
FINLAYSON	[3]	319	---	---	---	---	---	---	---	---	---	---	---	---	---
FISHER	[0]	426	30,010	17,368	12,642	3,602	16,244	---	---	---	4,414	19,369	109,000	---	---
FLENSBURG	[*]	244	3,205	3,419	(214)	534	320	530	---	---	5,740	---	---	---	---
FLOODWOOD	[3]	487	---	---	---	---	---	---	---	---	---	---	---	---	---
FOLEY	2,247	262,372	190,140	72,232	29,178	51,518	49,892	---	---	---	---	7,513	---	51,518	80,736
FORESTON	[0]	389	18,898	10,748	8,150	10,290	18,440	---	---	---	---	---	---	---	---
FOSSTON	[3]	1,569	---	---	---	---	---	---	---	---	---	---	---	---	---
FOUNTAIN	363	30,591	34,005	(3,414)	---	---	(3,414)	---	---	---	---	---	---	---	---
FRANKLIN	502	44,497	31,781	12,716	1,627	---	14,343	---	---	---	---	2,801	---	---	---
FRAZEE	[0]	1,374	75,984	52,994	22,990	2,767	25,757	---	---	---	---	---	---	---	---
FREEBORN	305	12,988	7,349	5,639	9,507	---	15,146	8,651	---	---	---	---	---	---	---
FREEPORT	464	77,274	52,409	24,865	27,933	24,716	28,082	---	---	---	80,500	---	---	24,716	12,000
FROST	249	50,584	60,096	(9,512)	4,542	21,352	(26,322)	---	---	---	---	40,409	820,000	21,352	820,000

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
FULDA		1,316	47,054	50,159	(3,105)	2,156	---	(949)	---	---	---	67,699	---	---	---
GARFIELD	[0]	286	54,674	23,024	31,650	4,116	7,105	28,661	---	---	---	---	---	7,105	24,217
GARVIN		156	13,828	13,693	135	---	---	135	---	---	---	---	---	---	---
GAYLORD		2,276	195,286	234,921	(39,635)	10,338	---	(29,297)	---	---	195,405	36,745	---	---	---
GEM LAKE	[0]	424	28,039	10,387	17,652	8,692	---	26,344	---	---	---	---	---	---	---
GENEVA		451	7,131	10,793	(3,662)	1,972	---	(1,690)	---	---	---	---	---	---	---
GEORGETOWN	[0]	125	4,673	10,903	(6,230)	---	---	(6,230)	---	---	---	---	---	---	---
GHENT		311	32,849	30,015	2,834	4,227	295	6,766	---	---	(675)	3,073	---	295	5,905
GIBBON	[0]	813	29,900	17,661	12,239	1,113	---	13,352	---	---	---	---	---	---	---
GILBERT		1,835	180,835	217,922	(37,087)	---	---	(37,087)	---	---	---	---	---	---	---
GILMAN	[*]	225	14,076	6,450	7,626	1,222	---	8,848	---	---	(10,000)	19,079	---	---	---
GLENVILLE	[*]	718	35,709	26,941	8,768	43	---	8,811	---	---	18,862	25,869	---	---	---
GLYNDON	[0]	1,075	101,443	61,824	39,619	33,238	25,089	47,768	28,318	---	---	---	---	25,089	38,153
GONVICK	[*]	297	23,481	12,166	11,315	2,239	37	13,517	---	---	---	---	---	---	---
GOOD THUNDER		589	103,913	66,841	37,072	2,631	8,579	31,124	---	---	---	2,707	---	6,210	2,545
GOODHUE	[0]	781	57,757	49,320	8,437	---	---	8,437	---	---	---	---	---	---	---
GOODRIDGE		97	6,232	25,720	(19,488)	---	705	(20,193)	---	---	---	1,919	---	705	1,214
GRACEVILLE	[0]	601	38,655	14,883	23,772	---	748	23,024	---	---	(15,000)	60,621	---	---	---
GRANADA		314	10,887	23,690	(12,803)	17,593	---	4,790	5,743	---	2,966	---	---	---	---
GRAND MARAIS		1,369	426,416	412,714	13,702	11,484	---	25,186	---	---	34,845	19,600	---	---	---
GRAND MEADOW	[3]	955	---	---	---	---	---	---	---	---	---	---	---	---	---
GRASSTON	[0]	104	5,693	3,759	1,934	987	---	2,921	---	---	---	---	---	---	---
GREEN ISLE	[0]	336	27,284	46,527	(19,243)	8,800	---	(10,443)	---	---	---	---	---	---	---
GREENBUSH	[3]	772	---	---	---	---	---	---	---	---	---	---	---	---	---
GREENWOOD		763	62,911	92,130	(29,219)	8,920	---	(20,299)	---	---	---	---	---	---	---
GREY EAGLE		336	51,990	49,443	2,547	244	16,709	(13,918)	---	---	1,371	4,148	---	16,709	18,524
GROVE CITY	[3]	609	---	---	---	---	---	---	---	---	---	---	---	---	---
GRYGLA	[3]	228	---	---	---	---	---	---	---	---	---	---	---	---	---
HACKENSACK		306	109,250	171,887	(62,637)	6,081	32,341	(88,897)	---	---	18,000	---	---	32,341	23,051
HALLOCK		1,180	41,321	75,801	(34,480)	---	---	(34,480)	---	---	(8,000)	---	---	---	---
HALSTAD		620	66,329	111,699	(45,370)	---	5,119	(50,489)	---	---	---	222,867	195,000	5,119	---
HAMBURG	[0]	540	29,832	27,987	1,845	6,000	---	7,845	---	---	---	---	---	---	---
HAMPTON	[0]	460	141,147	100,217	40,930	62,094	403	102,621	---	---	---	---	---	---	---
HANCOCK		718	100,080	66,888	33,192	55,345	---	88,537	54,112	---	109,986	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
HANLEY FALLS		320	36,724	27,432	9,292	481	10,066	(293)	---	---	---	---	7,815	---	10,066	2,000
HANOVER	[*]	1,549	148,861	22,516	126,345	338,549	341,086	123,808	---	---	---	---	---	---	47,575	321,275
HANSKA		438	23,741	36,959	(13,218)	14,156	3,275	(2,337)	---	---	---	---	---	---	3,275	50,000
HARDWICK	[0]	221	7,516	7,688	(172)	8,521	---	8,349	---	---	(17,164)	3,018	---	---	---	---
HARMONY		1,087	187,249	200,369	(13,120)	1,179	29,790	(41,731)	---	---	(41,940)	---	---	---	29,582	54,298
HARRIS		1,146	9,524	54,574	(45,050)	16,449	4,238	(32,839)	---	---	---	---	---	---	4,238	18,000
HARTLAND		289	12,008	22,360	(10,352)	20,239	7,550	2,337	---	---	---	---	---	---	7,550	15,000
HATFIELD	[0]	46	2,139	1,101	1,038	580	---	1,618	---	---	(9)	---	---	---	---	---
HAWLEY	[0]	1,884	214,222	118,988	95,234	9,999	40,581	64,652	---	---	72,000	232,973	---	---	40,581	35,000
HAYFIELD	[3]	1,357	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HAYWARD		245	30,344	12,929	17,415	---	---	17,415	---	---	---	---	---	---	---	---
HECTOR		1,166	184,090	224,190	(40,100)	72,626	60,722	(28,196)	65,519	---	---	---	13,223	---	60,722	77,073
HENDERSON		929	52,873	49,838	3,035	280	---	3,315	---	---	17,000	1,239	---	---	---	---
HENDRICKS		717	51,587	40,514	11,073	1,000	---	12,073	---	---	---	---	---	---	---	---
HENDRUM	[0]	317	34,868	16,133	18,735	---	374	18,361	---	159,264	727	184,070	---	---	374	9,694
HENNING		719	82,069	106,980	(24,911)	---	1,678	(26,589)	---	---	---	---	---	---	1,678	29,951
HERMAN		446	29,154	51,288	(22,134)	6,832	3,443	(18,745)	6,831	---	---	---	---	---	3,443	2,500
HERON LAKE		767	86,894	67,756	19,138	3,368	5,107	17,399	---	---	---	---	---	---	3,960	30,000
HEWITT	[0]	264	9,806	11,656	(1,850)	673	---	(1,177)	---	---	---	150	---	---	---	---
HILL CITY	[3]	479	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS		584	39,396	39,677	(281)	8,054	---	7,773	---	---	---	6,807	---	---	---	---
HILLTOP	[3]	766	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HINCKLEY		1,305	351,064	416,897	(65,833)	19,003	65,133	(111,963)	---	---	---	56,536	79,597	47,282	65,133	324,190
HITTERDAL		201	5,363	18,642	(13,279)	207	---	(13,072)	---	---	(5,000)	---	---	---	---	---
HOFFMAN	[0]	668	63,122	32,902	30,220	1,328	---	31,548	---	---	10,077	---	---	---	---	---
HOKAH	[3]	612	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOLDINGFORD		745	69,985	130,244	(60,259)	---	---	(60,259)	---	---	---	56,763	---	---	---	---
HOLLAND	[0]	212	12,567	7,967	4,600	2,228	---	6,828	---	---	(4,500)	---	---	---	---	---
HOLLANDALE		311	17,431	19,206	(1,775)	1,843	---	68	---	---	---	3,250	---	---	---	---
HOLLOWAY	[0]	111	5,329	437	4,892	9,857	---	14,749	9,857	---	---	---	---	---	---	---
HOUSTON	[*]	1,022	95,052	80,148	14,904	---	3,867	11,037	---	---	---	---	---	---	3,867	15,015
HOWARD LAKE	[3]	1,867	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOYT LAKES		2,053	173,918	216,394	(42,476)	---	---	(42,476)	---	---	(15,179)	---	---	---	---	---
IHLEN	[0]	106	10,733	13,037	(2,304)	---	1,382	(3,686)	---	---	---	---	---	---	1,382	1,658

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
IONA	[0]	173	2,019	1,245	774	---	---	774	---	---	---	---	---	---	---	---
IRON JUNCTION	[0]	90	5,750	3,191	2,559	288	---	2,847	---	---	---	---	---	---	---	---
IRONTON	[*]	518	52,301	54,872	(2,571)	766	---	(1,805)	---	---	---	633	---	---	---	---
ISANTI		2,613	916,911	309,612	607,299	49,384	168,370	488,313	---	---	---	28,861	---	168,370	197,754	---
ISLE	[*]	731	92,418	111,586	(19,168)	261	---	(18,907)	---	---	---	---	---	---	---	---
IVANHOE	[3]	675	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE		2,125	131,073	138,393	(7,320)	4,602	18,351	(21,069)	---	---	11,291	8,503	---	18,351	45,000	---
JASPER		599	89,659	56,691	32,968	5,094	15,685	22,377	---	---	6,535	---	---	15,685	33,721	---
JEFFERS		387	13,697	17,089	(3,392)	335	---	(3,057)	---	---	---	11,254	---	---	---	---
KANDIYOHI	[0]	558	52,198	32,448	19,750	---	---	19,750	---	---	20,000	---	---	---	---	---
KARLSTAD		790	36,370	44,842	(8,472)	1,852	---	(6,620)	---	---	---	4,537	---	---	---	---
KASOTA		683	34,270	40,933	(6,663)	---	---	(6,663)	---	---	---	9,811	---	---	---	---
KEEWATIN	[0]	1,160	112,775	98,927	13,848	7,554	---	21,402	---	---	---	36,640	---	---	---	---
KELLIHER	[3]	301	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KELLOGG		445	10,888	66,629	(55,741)	705	---	(55,036)	---	---	---	5,784	---	---	---	---
KENNEDY		246	16,479	16,813	(334)	---	---	(334)	---	---	---	---	---	---	---	---
KENSINGTON	[0]	285	15,478	19,026	(3,548)	5,546	---	1,998	779,496	---	(19,354)	780,146	---	---	---	---
KENYON		1,667	255,275	220,944	34,331	68,218	61,462	41,087	50,000	---	10,000	9,028	---	58,325	75,000	---
KERKHOVEN	[*]	764	67,168	43,824	23,344	1,831	---	25,175	---	---	19,903	9,448	---	---	---	---
KETTLE RIVER		167	33,238	28,599	4,639	---	7,475	(2,836)	---	---	8,070	---	---	7,475	6,000	---
KIESTER	[0]	540	28,122	8,435	19,687	15,629	63	35,253	---	---	(30,134)	---	---	---	---	---
KILKENNY	[0]	158	15,166	7,296	7,870	8,851	22,463	(5,742)	8,851	---	---	352	224,000	22,463	230,000	---
KIMBALL		626	60,722	120,884	(60,162)	40,684	6,832	(26,310)	8,885	---	---	---	---	6,832	13,000	---
KINNEY	[0]	191	13,584	25,593	(12,009)	---	---	(12,009)	---	---	---	---	---	---	---	---
LA PRAIRIE	[*]	608	22,813	31,495	(8,682)	---	---	(8,682)	---	---	---	---	---	---	---	---
LAFAYETTE		529	61,993	69,142	(7,149)	103	956	(8,002)	---	---	---	17,876	---	956	4,958	---
LAKE BENTON	[3]	710	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BRONSON	[*]	242	8,392	4,749	3,643	---	---	3,643	---	---	3,643	---	---	---	---	---
LAKE CRYSTAL		2,452	219,483	215,338	4,145	8,197	17,566	(5,224)	---	---	(75,000)	---	---	17,566	205,000	---
LAKE HENRY	[0]	91	9,415	7,481	1,934	84	---	2,018	206,856	---	---	346,968	147,000	---	---	---
LAKE LILLIAN	[3]	257	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE PARK		786	72,491	69,644	2,847	777	---	3,624	---	---	---	12,633	---	---	---	---
LAKE SHORE		989	43,245	113,785	(70,540)	148,427	20,019	57,868	---	---	---	---	---	20,019	38,727	---
LAKE WILSON	[3]	269	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
LAKEFIELD	1,714	275,123	319,401	(44,278)	106,200	29,335	32,587	---	---	---	---	1,436	---	29,335	47,719
LAMBERTON	850	51,880	40,095	11,785	2,673	---	14,458	---	---	---	---	3,188	---	---	---
LANDFALL	[*]	700	103,475	28,823	74,652	---	14,359	60,293	---	---	---	---	---	14,359	51,532
LANESBORO	[6]	783	---	---	---	---	---	---	---	---	---	---	---	---	---
LAPORTE	[3]	142	---	---	---	---	---	---	---	---	---	---	---	---	---
LAUDERDALE	[3]	2,364	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER	2,285	319,054	228,102	90,952	13,185	83,277	20,860	---	---	---	132,000	---	---	83,277	110,003
LEROY	925	100,821	80,919	19,902	2,162	6,440	15,624	---	---	---	---	49,297	---	4,480	1,960
LESTER PRAIRIE	[*]	1,385	107,191	93,886	13,305	16,498	---	29,803	---	---	---	---	---	---	---
LEWISTON	1,491	140,819	88,164	52,655	11,472	---	64,127	---	---	---	---	2,786,588	---	---	---
LEWISVILLE	[3]	268	---	---	---	---	---	---	---	---	---	---	---	---	---
LEXINGTON	2,219	197,533	138,677	58,856	19,050	---	77,906	---	---	---	26,986	---	---	---	---
LILYDALE	[0]	560	75,485	54,977	20,508	---	20,508	---	---	---	---	---	---	---	---
LISMORE	236	51,764	52,127	(363)	1,127	---	764	---	---	---	33,724	---	---	---	---
LITTLEFORK	675	23,303	31,624	(8,321)	969	621	(7,973)	---	---	---	---	---	---	621	5,000
LONG BEACH	[20][25]	277	---	---	---	---	---	---	---	---	---	---	---	---	---
LONG LAKE	1,849	254,999	227,093	27,906	8,685	---	36,591	---	---	5,000	25,000	44,498	---	---	---
LONGVILLE	180	73,170	55,044	18,126	457	16,632	1,951	---	---	---	---	---	---	---	---
LONSDALE	[0]	1,566	155,087	90,770	64,317	109,754	7,498	166,573	---	---	---	66,830	---	7,498	45,000
LORETTO	[*]	617	58,093	45,853	12,240	6,527	---	18,767	---	---	---	7,458	---	---	---
LOWRY	[0]	273	14,161	9,911	4,250	---	---	4,250	---	---	(327)	---	---	---	---
LUCAN	[0]	225	12,208	11,607	601	170	---	771	---	---	---	---	---	---	---
LYLE	[0]	570	54,738	22,916	31,822	---	---	31,822	---	---	---	1,307	---	---	---
LYND	345	31,454	45,114	(13,660)	8,235	3,776	(9,201)	10,478	---	---	6,000	---	---	3,776	24,962
MABEL	[0]	765	79,578	78,248	1,330	2,645	---	3,975	---	---	16,019	2,706	---	---	---
MADELIA	2,343	438,870	379,988	58,882	29,989	33,441	55,430	---	---	---	(3,500)	16,566	---	33,441	112,961
MADISON	1,758	147,325	249,068	(101,743)	9,889	---	(91,854)	---	---	---	44,683	---	---	---	---
MADISON LAKE	862	105,765	120,709	(14,944)	6,046	18,285	(27,183)	---	---	---	44,500	29,369	---	17,943	15,076
MAGNOLIA	[3]	227	---	---	---	---	---	---	---	---	---	---	---	---	---
MAHNOMEN	1,214	92,103	132,475	(40,372)	110	12,230	(52,492)	---	---	---	(9,131)	2,195	---	12,230	6,000
MANTORVILLE	1,120	91,699	103,099	(11,400)	6,940	10,596	(15,056)	---	---	---	---	---	---	10,150	---
MAPLE LAKE	1,656	220,948	146,178	74,770	12,118	9,393	77,495	---	---	---	---	6,430	---	9,393	45,000
MAPLE PLAIN	[*]	2,088	225,724	158,694	67,030	---	---	67,030	---	---	(300,000)	---	---	---	---
MAPLETON	1,681	136,024	103,568	32,456	8,398	---	40,854	---	---	---	66,000	---	---	---	---

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MAPLEVIEW	[3]	188	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MARBLE	[0]	689	246,897	215,556	31,341	23,760	11,601	43,500	---	---	---	(38,929)	5,625	---	---	---
MARIETTA		172	7,291	7,185	106	---	---	106	---	---	---	(648)	---	---	---	---
MARINE ON ST. CROIX	[0]	630	93,835	93,924	(89)	6,656	---	6,567	---	---	---	---	6,695	---	---	---
MAYER		559	93,101	36,609	56,492	1,665	8,857	49,300	---	---	---	---	326,150	540,503	8,857	13,274
MAYNARD		383	39,463	75,849	(36,386)	27,565	16,116	(24,937)	---	---	---	---	604	---	16,116	10,500
MAZEPPA		780	79,228	94,204	(14,976)	28,348	---	13,372	---	---	---	---	---	---	---	---
MC GREGOR	[*]	404	58,855	29,523	29,332	2,906	---	32,238	---	---	---	---	3,165	---	---	---
MC INTOSH	[3]	637	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MC KINLEY	[0]	81	9,790	14,484	(4,694)	499	---	(4,195)	---	---	---	---	---	---	---	---
MEADOWLANDS	[*]	108	9,698	5,345	4,353	156	---	4,509	---	---	---	---	---	---	---	---
MEDFORD		1,018	92,134	57,312	34,822	7,492	---	42,314	---	---	---	---	816	---	---	---
MENAHGA		1,220	54,309	123,213	(68,904)	16,529	---	(52,375)	---	---	---	1,800	---	---	---	---
MENDOTA	[0]	197	34,415	40,112	(5,697)	9,201	---	3,504	---	---	---	---	---	---	---	---
MIDDLE RIVER	[0]	317	15,077	14,603	474	2,406	---	2,880	1,385	---	38	---	4,612	---	---	---
MILAN		318	12,894	10,170	2,724	3,611	---	6,335	---	---	---	---	---	---	---	---
MILLERVILLE	[0]	117	2,375	6,895	(4,520)	4,586	---	66	---	---	---	(5,000)	---	---	---	---
MILROY		272	21,783	16,285	5,498	1,346	---	6,844	---	---	---	---	---	---	---	---
MILTONA		293	27,795	31,495	(3,700)	---	16,768	(20,468)	---	---	---	(17,302)	---	---	16,768	7,000
MINNEOTA		1,437	128,179	126,844	1,335	48,876	2,806	47,405	---	---	39,934	55,336	63,931	---	---	---
MINNESOTA LAKE		677	56,099	59,074	(2,975)	9,217	---	6,242	---	---	---	---	10,794	---	---	---
MINNETONKA BEACH	[*]	618	50,168	47,291	2,877	4,563	---	7,440	---	---	---	---	---	---	---	---
MONTROSE		1,246	609,464	178,605	430,859	42,646	49,670	423,835	---	---	---	2,560	440,991	---	49,670	17,226
MOOSE LAKE		2,343	228,558	219,543	9,015	---	65,736	(56,721)	---	---	---	---	10,643	---	65,736	105,453
MORGAN		902	109,605	85,591	24,014	8,712	---	32,726	---	---	---	25,000	6,771	---	---	---
MORRISTOWN	[0]	1,009	124,435	51,116	73,319	20,308	21,804	71,823	---	---	---	---	2,327	---	21,804	52,005
MORTON		443	27,965	38,815	(10,850)	---	---	(10,850)	---	---	---	---	586	---	---	---
MOTLEY		594	100,792	136,650	(35,858)	15,517	8,000	(28,341)	---	---	---	46,071	---	---	8,000	7,000
MOUNTAIN LAKE		2,095	255,587	154,989	100,598	9,643	30,889	79,352	---	---	---	34,878	---	---	30,889	---
MURDOCK		304	12,939	35,596	(22,657)	207	---	(22,450)	---	---	---	---	---	---	---	---
MYRTLE	[3]	61	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NASHWAUK	[6]	941	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[3]	236	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEVIS		358	86,724	132,619	(45,895)	6,699	32,193	(71,389)	---	---	---	---	---	---	32,193	20,279

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
NEW AUBURN	[0]	499	48,578	30,830	17,748	145	---	17,893	---	---	840	---	---	---	---	---
NEW GERMANY	[0]	346	18,726	16,322	2,404	394	---	2,798	---	---	---	---	---	---	---	---
NEW LONDON		1,068	148,359	211,746	(63,387)	---	---	(63,387)	---	---	---	---	---	---	---	---
NEW MARKET	[*]	535	66,369	38,224	28,145	415,114	---	443,259	---	---	25,000	---	---	---	---	---
NEW MUNICH	[0]	349	7,680	7,920	(240)	4,097	---	3,857	---	---	---	---	---	---	---	---
NEW RICHLAND		1,188	124,484	220,381	(95,897)	18,100	---	(77,797)	---	---	---	6,396	---	---	---	---
NEW YORK MILLS		1,162	122,919	74,554	48,365	169	---	48,534	---	---	15,000	---	---	---	---	---
NEWFOLDEN	[0]	361	23,187	7,833	15,354	7,299	9,807	12,846	---	---	---	5,738	---	9,807	14,000	---
NICOLLET		905	173,040	124,364	48,676	7,943	33,979	22,640	---	---	10,000	---	---	33,979	51,211	---
NIELSVILLE	[0]	89	6,255	5,345	910	1,533	---	2,443	---	---	---	---	---	---	---	---
NISSWA		1,974	143,178	282,351	(139,173)	113,708	78,477	(103,942)	---	---	(37,500)	3,736	---	78,477	156,242	---
NORTHOME	[3]	229	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHROP		258	11,488	8,967	2,521	8,282	---	10,803	10,803	---	---	---	---	---	---	---
ODESSA	[0]	111	11,685	10,462	1,223	---	---	1,223	---	---	---	---	---	---	---	---
ODIN		126	3,949	3,183	766	1,532	---	2,298	---	---	---	---	---	---	---	---
OGEMA	[0] [18]	143	5,711	15,952	(10,241)	200	---	(10,041)	---	---	(10,000)	---	---	---	---	---
OGILVIE	[*]	478	40,242	39,682	560	8,824	---	9,384	---	---	23,500	---	---	---	---	---
OKABENA		184	9,548	34,119	(24,571)	3,704	---	(20,867)	---	1,148	---	8,075	---	---	---	---
OKLEE		401	41,257	43,007	(1,750)	2,590	17,350	(16,510)	---	---	27,000	17,350	---	11,000	11,000	---
ONAMIA	[3]	862	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORR		246	46,809	94,864	(48,055)	---	---	(48,055)	---	---	---	6,381	---	---	---	---
ORTONVILLE	[18]	2,142	349,072	316,109	32,963	35,018	---	67,981	---	---	286,000	452,704	---	---	---	---
OSAKIS	[3]	1,598	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSLO		337	13,552	23,340	(9,788)	---	---	(9,788)	---	---	---	8,001	---	---	---	---
OSSEO		2,425	234,138	243,193	(9,055)	9,441	11,991	(11,605)	---	---	5,000	21,306	---	---	---	---
OSTRANDER	[*]	210	38,356	21,996	16,360	---	---	16,360	---	---	---	115,137	---	---	---	---
PALISADE	[3]	119	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PARKERS PRAIRIE		1,013	67,070	95,434	(28,364)	6,934	---	(21,430)	---	---	---	3,500	---	---	---	---
PAYNESVILLE		2,295	436,862	499,025	(62,163)	81,350	1,795	17,392	---	---	169,500	---	---	1,795	8,550	---
PEASE	[0]	165	21,983	55,319	(33,336)	22,199	27,925	(39,062)	---	---	---	---	---	27,925	20,000	---
PELICAN RAPIDS	[22]	2,380	514,827	545,209	(30,382)	28,130	85,320	(87,572)	---	---	---	35,503	---	82,465	93,260	---
PEMBERTON	[0]	250	50,485	21,542	28,943	61	5,175	23,829	---	---	---	500	---	5,175	16,595	---
PENNOCK	[*]	512	68,687	6,220	62,467	---	---	62,467	---	---	---	---	---	---	---	---
PEQUOT LAKES		963	128,484	196,726	(68,242)	8,130	9,423	(69,535)	---	---	(11,091)	45,009	---	9,423	35,048	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
PERLEY	[0]	119	7,128	154	6,974	---	---	6,974	---	---	---	---	---	---	---	---
PETERSON	[0]	269	30,328	25,279	5,049	2,314	---	7,363	---	---	---	123,345	---	---	---	---
PILLAGER		430	71,126	80,797	(9,671)	96	---	(9,575)	---	---	32,015	9,830	---	---	---	---
PINE ISLAND		2,593	431,436	360,898	70,538	31,188	74,582	27,144	---	---	---	5,500	---	74,582	103,451	---
PINE RIVER	[*]	930	3,263	11,204	(7,941)	5,104	---	(2,837)	---	---	(4,623)	---	---	---	---	---
PLATO	[0]	337	44,694	150,890	(106,196)	102,433	1,316	(5,079)	10,123	---	88,191	---	---	---	1,316	5,000
PLUMMER	[3]	267	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PORTER	[3]	181	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PRESTON		1,424	212,432	227,202	(14,770)	16,791	21,106	(19,085)	---	---	---	19,750	---	21,044	43,157	---
PRINSBURG	[0]	457	25,177	16,272	8,905	31,989	---	40,894	4,882	---	5,000	19,347	---	---	---	---
RACINE		363	54,574	27,442	27,132	68	11,282	15,918	---	---	---	531	---	11,282	6,204	---
RANDALL	[3]	536	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RANIER	[3]	186	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAYMOND	[0]	799	41,318	27,722	13,596	---	---	13,596	---	---	7,680	---	---	---	---	---
RED LAKE FALLS		1,592	118,344	109,177	9,167	13,717	49,384	(26,500)	---	---	---	---	---	49,385	28,500	---
REMER	[3]	371	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RENVILLE		1,314	339,146	356,501	(17,355)	198,135	155,495	25,285	---	---	---	---	---	155,495	138,910	---
REVERE	[3]	99	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RICE		740	37,735	74,673	(36,938)	3,144	---	(33,794)	---	---	2,000	3,860	---	---	---	---
RICHMOND	[0]	1,236	77,999	64,508	13,491	17,390	3,542	27,339	---	---	---	885	---	3,542	45,000	---
RIVERTON	[0]	114	7,586	6,765	821	---	---	821	---	---	---	---	---	---	---	---
ROCKVILLE	[*]	810	72,970	73,093	(123)	10,231	---	10,108	5,625	---	---	2,306	2,435	---	---	---
ROLLINGSTONE		692	54,366	53,835	531	3,351	6,246	(2,364)	---	---	---	2,000	72,489	90,059	6,246	1,000
ROSE CREEK	[3]	353	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROTHSAY	[0]	500	35,521	25,021	10,500	9,491	8,275	11,716	94,370	---	---	(23,111)	11,400	---	8,275	20,000
ROUND LAKE		424	29,625	53,596	(23,971)	1,679	---	(22,292)	---	---	---	(50,000)	17,433	---	---	---
ROYALTON	[*]	841	52,353	25,768	26,585	7,519	11,320	22,784	3,856	---	919	13,120	---	11,320	7,700	---
RUSH CITY		2,177	394,816	146,587	248,229	2,739	40,392	210,576	---	---	---	7,158	2,663	---	40,392	187,000
RUSHFORD		1,728	216,542	228,282	(11,740)	21,615	32,709	(22,834)	---	---	---	30,094	---	32,709	43,314	---
RUSHFORD VILLAGE	[0]	726	37,295	12,637	24,658	1,668	4,785	21,541	---	---	---	---	---	4,785	7,225	---
RUSHMORE		373	39,045	38,271	774	4,424	---	5,198	---	---	---	18,175	---	---	---	---
RUSSELL		367	34,051	48,306	(14,255)	27,167	2,871	10,041	10,414	---	---	20,921	---	2,871	7,446	---
RUTHTON		281	19,423	40,371	(20,948)	8,188	4,540	(17,300)	---	---	---	---	---	4,540	25,000	---
SABIN	[0]	416	18,244	25,870	(7,626)	11,134	4,000	(492)	---	---	---	---	---	4,000	6,000	---

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
SACRED HEART	[3]	543	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SANBORN	[*]	428	12,015	11,849	166	356	---	522	---	---	---	---	---	---	---	---
SANDSTONE		2,410	128,699	75,317	53,382	9,502	---	62,884	---	---	53,723	---	---	---	---	---
SARGEANT	[0]	79	7,214	4,562	2,652	625	---	3,277	---	---	---	---	---	---	---	---
SCANLON	[3]	834	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SEBEKA	[0]	701	58,761	39,740	19,021	625	---	19,646	---	---	18,013	1,833	---	---	---	---
SHAFFER	[3]	458	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHELLY	[0]	272	18,736	17,317	1,419	242	---	1,661	---	---	---	1,261	---	---	---	---
SHERBURN		1,076	127,117	163,411	(36,294)	13,406	---	(22,888)	549	---	---	26,946	---	---	---	---
SILVER BAY		2,065	457,997	308,181	149,816	49,693	34,073	165,436	---	---	---	61,093	---	34,073	63,964	---
SILVER LAKE		773	91,731	84,860	6,871	10,556	30,302	(12,875)	---	---	18,100	5,723	565,000	30,302	562,000	---
SLAYTON	[3]	2,073	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SOBIESKI	[0]	197	5,000	2,589	2,411	3,427	658	5,180	---	---	---	---	---	658	3,200	---
SOUTH HAVEN	[20] [*]	207	---	---	---	3,579	741	2,838	---	---	15,571	164,560	---	---	---	---
SPICER		1,122	288,342	288,333	9	59,341	6,601	52,749	39,010	---	---	---	---	6,601	45,000	---
87 SPRING GROVE	[0]	1,307	95,246	77,595	17,651	1,219	---	18,870	---	---	14,194	1,694	---	---	---	---
SPRING HILL	[0]	57	10,460	23,139	(12,679)	10,884	1,495	(3,290)	---	10,884	---	---	---	1,495	1,000	---
SPRING PARK		1,720	290,149	256,926	33,223	55,295	---	88,518	---	---	---	15,152	---	---	---	---
SPRINGFIELD		2,206	149,351	174,194	(24,843)	2,867	---	(21,976)	---	---	---	9,894	---	---	---	---
ST. BONIFACIUS	[*]	1,998	136,176	131,644	4,532	129,068	85,388	48,212	---	---	26,400	---	---	---	---	---
ST. CLAIR	[18]	833	116,733	181,699	(64,966)	15,778	52,443	(101,631)	---	13,606	---	(46,000)	15,374	---	52,443	161,499
ST. HILAIRE	[*]	272	17,381	22,985	(5,604)	645	293	(5,252)	---	---	---	---	---	293	581	---
ST. LEO		104	11,229	13,306	(2,077)	130	---	(1,947)	---	---	861	---	---	---	---	---
ST. MARTIN	[0]	280	5,966	2,411	3,555	1,275	---	4,830	---	---	---	---	---	---	---	---
STACY	[3]	1,317	---	---	---	---	---	---	---	---	---	---	---	---	---	---
STARBUCK	[0]	1,334	142,864	108,060	34,804	9,586	47,454	(3,064)	---	---	---	13,182	---	47,454	30,400	---
STEEN	[0]	178	11,661	5,889	5,772	8,971	---	14,743	---	---	---	---	---	---	---	---
STEPHEN	[0]	703	39,033	8,998	30,035	---	---	30,035	---	---	(5,000)	30,824	---	---	---	---
STEWART		563	57,973	50,047	7,926	11,316	11,465	7,777	---	---	---	---	---	11,465	5,000	---
STOCKTON		696	42,352	63,804	(21,452)	108	---	(21,344)	---	---	(12,873)	19,737	---	---	---	---
STORDEN		268	16,893	19,826	(2,933)	---	---	(2,933)	---	---	---	---	---	---	---	---
SUNBURG	[0]	111	26,250	6,728	19,522	17,748	8,800	28,470	---	---	---	4,980	---	8,325	3,000	---
SWANVILLE	[3]	358	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TACONITE	[*]	314	---	54,968	(54,968)	19,671	---	(35,297)	4,983	---	---	(14,679)	---	---	---	---

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**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
TAUNTON	[3]	205	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TAYLORS FALLS		977	84,628	113,797	(29,169)	7,752	---	(21,417)	---	---	---	18,964	---	---	---	---
THOMSON	[0]	158	10,275	6,822	3,453	1,558	---	5,011	---	---	1,957	---	---	---	---	---
TONKA BAY		1,551	242,417	223,710	18,707	4,080	---	22,787	---	---	(2,500)	---	---	---	---	---
TOWER	[*]	486	20,745	28,693	(7,948)	10,000	---	2,052	---	---	---	---	---	---	---	---
TRACY	[3]	2,260	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRIMONT		755	58,970	122,775	(63,805)	48,138	7,110	(22,777)	14,673	---	9,152	---	---	---	7,110	14,950
TROMMALD	[3]	130	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRUMAN		1,252	112,470	136,408	(23,938)	---	---	(23,938)	---	---	---	3,539	---	---	---	---
TWIN LAKES		167	6,004	27,394	(21,390)	5,728	---	(15,662)	---	---	---	---	---	---	---	---
TWIN VALLEY	[3]	857	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,212	54,119	41,022	13,097	4,995	---	18,092	---	---	---	1,670	---	---	---	---
ULEN		533	49,961	40,321	9,640	24,441	13,785	20,296	---	2,751	---	1,036	---	13,785	8,300	---
UNDERWOOD		327	44,637	15,722	28,915	300	---	29,215	---	---	---	---	---	---	---	---
UPSALA		426	15,803	20,206	(4,403)	21	---	(4,382)	---	---	---	2,422	---	---	---	---
UTICA		229	10,339	8,321	2,018	1,442	---	3,460	---	---	---	---	---	---	---	---
VERGAS	[0]	312	48,315	28,581	19,734	18,285	23,055	14,964	---	---	---	---	---	23,055	12,705	---
VERMILLION	[0]	439	39,760	41,165	(1,405)	2,872	---	1,467	792	---	(11,652)	---	---	---	---	---
VERNDALE		574	68,270	43,325	24,945	1,477	15,945	10,477	---	---	---	---	---	15,945	15,742	---
VERNON CENTER		355	38,373	27,736	10,637	---	---	10,637	---	---	---	2,582	---	---	---	---
VESTA		341	18,578	113,561	(94,983)	---	---	(94,983)	---	---	---	13,346	---	---	---	---
VIKING	[3]	89	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO		686	105,483	64,545	40,938	---	---	40,938	---	---	46,350	935	---	---	---	---
WAHKON	[0]	324	36,900	30,391	6,509	74,565	---	81,074	---	---	30,600	118,364	---	---	---	---
WALDORF	[0]	241	22,787	21,290	1,497	---	6,701	(5,204)	---	---	---	---	---	6,701	4,085	---
WALKER		1,100	260,938	148,393	112,545	---	31,032	81,513	---	---	---	99,248	---	31,032	93,513	---
WALNUT GROVE		633	43,198	78,874	(35,676)	13,458	---	(22,218)	---	9,869	---	10,037	---	---	---	---
WALTHAM	[3]	195	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WANAMINGO	[22]	1,015	188,787	181,876	6,911	24,460	---	31,371	---	---	12,039	16,314	---	---	---	---
WANDA	[0]	98	10,057	8,898	1,159	9,874	1,675	9,358	---	9,624	---	4,549	---	1,675	98,000	---
WARBA	[*]	186	7,406	9,394	(1,988)	76	---	(1,912)	---	---	---	9,394	---	---	---	---
WARREN		1,665	80,479	69,547	10,932	2,514	19,228	(5,782)	---	93,929	---	(174,342)	186,307	---	19,228	13,588
WARROAD		1,754	305,862	274,431	31,431	3,815	117,377	(82,131)	---	---	---	22,600	---	117,377	855,700	---
WATERVILLE		1,837	105,800	99,483	6,317	5,982	5,015	7,284	---	---	---	---	---	5,015	35,000	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WATKINS	[0]	878	126,309	42,860	83,449	1,707	---	85,156	---	---	---	17,950	---	---	---	
WATSON	[3]	204	---	---	---	---	---	---	---	---	---	---	---	---	---	
WAUBUN	[3]	400	---	---	---	---	---	---	---	---	---	---	---	---	---	
WAVERLY	[*]	755	70,409	59,063	11,346	1,664	---	13,010	---	---	4,109	---	---	---	---	
WELCOME		713	57,894	70,521	(12,627)	18,010	3,989	1,394	13,539	---	3,911	---	---	3,989	12,000	
WELLS		2,495	254,729	279,676	(24,947)	21,958	---	(2,989)	---	---	---	111,484	---	---	---	
WENDELL	[0]	179	11,634	11,581	53	3,837	---	3,890	---	---	---	---	---	---	---	
WEST CONCORD	[3]	843	---	---	---	---	---	---	---	---	---	---	---	---	---	
WESTBROOK	[*]	750	16,628	24,003	(7,375)	---	---	(7,375)	---	---	---	---	---	---	---	
WHEATON		1,590	227,428	146,167	81,261	3,682	8,342	76,601	---	---	---	255,755	---	8,342	25,000	
WILLERNIE		552	39,259	39,466	(207)	---	2,000	(2,207)	---	---	---	---	---	---	---	
WILLIAMS		201	31,195	85,009	(53,814)	227,402	12,224	161,364	---	226,744	---	(18,224)	260,655	61,000	12,224	
WILLOW RIVER	[*]	313	17,420	7,929	9,491	8,714	---	18,205	2,471	---	---	127,820	---	---	---	
WILMONT	[3]	331	---	---	---	---	---	---	---	---	---	---	---	---	---	
WINGER	[3]	204	---	---	---	---	---	---	---	---	---	---	---	---	---	
WINNEBAGO		1,474	190,150	218,802	(28,652)	30,637	52,826	(50,841)	---	---	---	10,780	---	52,740	712,500	
WINSTED		2,174	300,200	421,906	(121,706)	29,530	7,187	(99,363)	---	---	---	81,344	39,472	---	7,187	
WINTHROP		1,376	136,782	177,978	(41,196)	17,464	56,534	(80,266)	---	---	---	(114,165)	30,862	---	56,534	
WINTON	[0]	190	5,512	23,523	(18,011)	---	---	(18,011)	---	---	---	(1,500)	---	---	---	
WOLF LAKE	[0]	31	5,265	11,309	(6,044)	17,100	---	11,056	---	17,100	---	---	49,746	---	---	
WOLVERTON	[0]	118	26,046	26,268	(222)	148	---	(74)	---	---	---	---	---	---	---	
WOOD LAKE		433	49,729	37,199	12,530	568	---	13,098	---	---	---	66,564	---	---	---	
WOODLAND		480	22,015	27,798	(5,783)	35,124	16,128	13,213	---	---	---	---	---	16,128	28,515	
WOODSTOCK	[0]	129	2,872	27	2,845	---	16,556	(13,711)	---	---	---	29,740	85,000	---	---	
WRENSHALL		311	12,873	14,581	(1,708)	28	---	(1,680)	---	---	---	---	---	---	---	
WYKOFF		457	50,325	51,874	(1,549)	10,062	---	8,513	---	---	---	835	---	---	---	
ZEMPLE	[25]	74	---	---	---	---	---	---	---	---	---	---	---	---	---	
ZUMBRO FALLS	[3]	174	---	---	---	---	---	---	---	---	---	---	---	---	---	
			35,872,625	34,122,467	1,750,158	6,400,324	4,248,916	3,901,566	702,524	1,567,533	786,496	1,608,867	14,395,831	4,812,658	3,802,248	10,584,810

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ADRIAN REFUSE	[*]	1,228	74,923	75,756	(833)	67	---	(766)	---	---	---	---	---	---	---	---
ALDEN REFUSE	[*]	660	31,086	29,772	1,314	147	---	1,461	---	---	7,830	4,982	---	---	---	---
ALVARADO REFUSE	[0]	367	13,870	6,173	7,697	1,789	---	9,486	---	---	---	---	---	---	---	---
AMBOY REFUSE	[*]	571	27,835	26,802	1,033	1,493	---	2,526	---	---	---	---	---	---	---	---
ARCO REFUSE	[2]	99	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARGYLE REFUSE	[0]	659	49,409	41,164	8,245	---	---	8,245	---	---	---	---	---	---	---	---
ASHBY REFUSE	[0]	478	52,436	45,204	7,232	37	---	7,269	---	---	---	---	---	---	---	---
AURORA REFUSE		1,836	202,112	185,610	16,502	2,928	---	19,430	---	---	10,000	---	---	---	---	---
BABBITT REFUSE	[*]	1,662	168,343	132,170	36,173	---	---	36,173	---	---	---	---	---	---	---	---
BADGER REFUSE	[0]	470	35,599	32,943	2,656	---	---	2,656	---	---	---	---	---	---	---	---
BALATON REFUSE		637	32,159	33,760	(1,601)	466	---	(1,135)	---	---	---	---	---	---	---	---
BARNESVILLE REFUSE		2,201	112,525	126,858	(14,333)	25,084	---	10,751	---	---	40,000	---	---	---	---	---
BARRY REFUSE	[0]	22	739	1,085	(346)	---	---	(346)	---	---	---	---	---	---	---	---
BAUDETTE REFUSE	[*]	1,096	113,234	112,704	530	---	---	530	---	---	---	---	---	---	---	---
BEARDSLEY REFUSE	[0]	255	16,536	7,922	8,614	---	---	8,614	---	---	8,000	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
BEAVER CREEK REFUSE	247 [0]	12,094	12,710	(616)	---	---	(616)	---	---	---	---	---	---	---	---	---
BELTRAMI REFUSE	98 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BELVIEW REFUSE	406 [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BIWABIK REFUSE	936 [*]	120,519	108,516	12,003	---	---	12,003	---	---	---	---	---	---	---	---	---
BORUP REFUSE	90 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY REFUSE	664 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS REFUSE	259 [0]	12,674	9,751	2,923	2,260	---	5,183	---	---	---	---	---	---	---	---	---
BROOTEN REFUSE	650 [*]	45,103	45,544	(441)	---	---	(441)	---	---	---	---	---	---	---	---	---
BROWNS VALLEY REFUSE	672 [0]	46,644	49,714	(3,070)	908	---	(2,162)	---	---	---	2,750	---	---	---	---	---
BROWNSVILLE REFUSE	523 [0]	16,406	15,978	428	---	---	428	---	---	---	---	---	---	---	---	---
BUHL REFUSE	985 [*]	69,373	52,937	16,436	2,647	---	19,083	---	---	---	---	---	---	---	---	---
CALUMET REFUSE	373 [0]	18,414	14,197	4,217	---	---	4,217	---	---	---	---	---	---	---	---	---
CAMPBELL REFUSE	236 [0]	12,246	12,828	(582)	---	---	(582)	---	---	---	---	---	---	---	---	---
CANBY REFUSE	1,905	114,209	103,571	10,638	3,081	---	13,719	---	---	---	---	175	---	---	---	---
CANTON REFUSE	340 [*]	21,205	19,386	1,819	---	---	1,819	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
CHATFIELD REFUSE	2,400 [*]	108,419	108,649	(230)	3,753	---	3,523	---	---	---	---	---	---	---	---	---
CHOKIO REFUSE	444 [0]	36,664	31,410	5,254	---	---	5,254	---	---	---	(802)	---	---	---	---	---
CLARA CITY REFUSE	1,384 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLARKS GROVE REFUSE	731 [*]	29,698	24,617	5,081	---	---	5,081	---	---	---	4,884	---	---	---	---	---
CLEARWATER REFUSE	883 [*]	39,796	40,519	(723)	99	---	(624)	---	---	---	---	---	---	---	---	---
CLIMAX REFUSE	241 [*]	10,864	10,880	(16)	1,123	---	1,107	---	---	---	---	---	---	---	---	---
CLINTON REFUSE	443 [0]	24,506	24,994	(488)	---	---	(488)	---	---	---	---	---	---	---	---	---
COLERAINE REFUSE	1,123 [0]	43,856	43,593	263	---	---	263	---	---	---	---	---	---	---	---	---
COMSTOCK REFUSE	123 [0]	10,261	9,278	983	---	---	983	---	---	---	---	---	---	---	---	---
COOK REFUSE	612 [*]	21,121	18,954	2,167	---	---	2,167	---	---	---	---	---	---	---	---	---
CROSBY REFUSE	2,308 [*]	13,209	---	13,209	---	---	13,209	---	---	---	---	---	---	---	---	---
CURRIE REFUSE	220 [*]	9,509	8,578	931	47	---	978	---	---	---	---	---	---	---	---	---
CYRUS REFUSE	296 [0]	21,100	19,674	1,426	---	---	1,426	---	---	---	---	---	---	---	---	---
DANUBE REFUSE	525 [*]	30,504	23,984	6,520	263	---	6,783	---	---	---	---	---	---	---	---	---
DANVERS REFUSE	107 [*]	7,485	7,453	32	92	---	124	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
DARFUR REFUSE	[2]	132	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DASSEL REFUSE	[*]	1,246	71,841	72,521	(680)	39	(641)	---	---	---	---	---	---	---	---	---
DAWSON REFUSE	[*]	1,520	86,453	83,412	3,041	---	---	3,041	---	---	---	---	---	---	---	---
DE GRAFF REFUSE	[2]	129	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DENNISON REFUSE	[*]	170	9,929	10,389	(460)	---	---	(460)	---	---	---	---	---	---	---	---
DOVRAY REFUSE	[0]	67	2,547	2,837	(290)	---	---	(290)	---	---	---	---	---	---	---	---
DUMONT REFUSE	[0]	120	3,379	3,446	(67)	---	---	(67)	---	---	---	---	---	---	---	---
DUNDAS REFUSE	[0]	597	26,312	31,947	(5,635)	---	---	(5,635)	---	---	---	---	---	---	---	---
DUNDEE REFUSE	[17]	101	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DUNNELL REFUSE	[*]	196	3,126	2,296	830	---	---	830	---	---	---	---	---	---	---	---
EASTON REFUSE	[0]	214	1,870	2,102	(232)	---	---	(232)	---	---	---	---	---	---	---	---
EDGERTON REFUSE	[*]	1,030	33,607	39,535	(5,928)	160	(5,768)	---	---	---	---	---	---	---	---	---
EITZEN REFUSE	[17]	232	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELLSWORTH REFUSE	[2]	538	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE REFUSE	[2]	720	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ELYSIAN REFUSE	489 [*]	30,258	35,930	(5,672)	203	---	(5,469)	---	---	---	---	---	---	---	---
EMMONS REFUSE	433 [0]	22,731	16,801	5,930	27	---	5,957	---	---	---	(2,700)	---	---	---	---
EXCELSIOR REFUSE	2,392 [*]	116,237	111,464	4,773	2,799	---	7,572	---	---	---	6,800	---	---	---	---
FELTON REFUSE	216 [0]	8,466	10,547	(2,081)	---	---	(2,081)	---	---	---	(2,081)	---	---	---	---
FISHER REFUSE	426 [0]	38,572	24,794	13,778	953	---	14,731	---	---	---	---	---	---	---	---
RECYCLING	[0]	4,853	1,776	3,077	162	---	3,239	---	---	---	---	---	---	---	---
FLENSBURG REFUSE	244 [*]	13,516	5,460	8,056	---	---	8,056	---	---	---	(5,740)	---	---	---	---
FLORENCE REFUSE	60 [0]	2,160	2,502	(342)	---	---	(342)	---	---	---	---	---	---	---	---
FREEBORN REFUSE	305 [*]	14,823	14,087	736	---	---	736	---	---	---	---	---	---	---	---
FULDA REFUSE	1,316 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GARY REFUSE	212 [0]	8,762	9,497	(735)	---	171	(906)	---	---	---	---	---	---	---	---
GAYLORD REFUSE	2,276 [*]	123,666	122,603	1,063	203	---	1,266	---	---	---	---	---	---	---	---
GENEVA REFUSE	451 [*]	23,082	21,809	1,273	---	---	1,273	---	---	---	---	---	---	---	---
GEORGETOWN REFUSE	125 [0]	5,882	5,838	44	---	---	44	---	---	---	---	---	---	---	---
GIBBON REFUSE	813 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLENVILLE REFUSE	718 [*]	31,454	32,833	(1,379)	129	---	(1,250)	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GONVICK REFUSE	[*]	297	8,788	7,425	1,363	2,239	36	3,566	---	---	---	---	---	---	---	---
GOODHUE REFUSE	[0]	781	79,794	77,656	2,138	---	---	2,138	---	---	---	---	---	---	---	---
GOODHUE RECYCLING	[0]		9,117	12,508	(3,391)	---	---	(3,391)	---	---	---	---	---	---	---	---
GOODRIDGE REFUSE		97	9,468	9,018	450	---	---	450	---	---	---	---	---	---	---	---
GREENBUSH REFUSE		772	60,688	61,320	(632)	932	---	300	---	---	---	---	---	---	---	---
GREY EAGLE REFUSE	[*]	336	17,653	17,899	(246)	---	---	(246)	---	---	---	---	---	---	---	---
HADLEY REFUSE	[2]	79	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HALSTAD REFUSE	[*]	620	42,606	35,704	6,902	---	---	6,902	---	---	---	---	---	---	---	---
HAMBURG REFUSE	[0]	540	23,608	25,114	(1,506)	---	---	(1,506)	---	---	---	---	---	---	---	---
HANLEY FALLS REFUSE		320	19,241	18,752	489	---	---	489	---	---	---	---	---	---	---	---
HARMONY REFUSE	[*]	1,087	24,106	34,646	(10,540)	---	---	(10,540)	---	---	---	---	---	---	---	---
HATFIELD REFUSE	[0]	46	1,536	1,563	(27)	---	---	(27)	---	---	(9)	---	---	---	---	---
HAWLEY REFUSE	[0]	1,884	166,070	133,017	33,053	---	2,722	30,331	---	---	59,000	---	---	---	---	---
HECTOR REFUSE	[*]	1,166	77,507	67,965	9,542	---	---	9,542	---	---	---	---	---	---	---	---
HENDRUM REFUSE	[0]	317	16,643	16,158	485	---	---	485	---	---	---	---	---	---	---	---
HERON LAKE REFUSE	[2]	767	---	---	---	---	---	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
HILL CITY REFUSE	[2]	479	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS REFUSE	[*]	584	41,280	32,970	8,310	---	34	8,276	---	---	---	---	---	---	34	---
HITTERDAL REFUSE	[*]	201	7,682	16,746	(9,064)	316	---	(8,748)	---	---	---	---	---	---	---	---
HOFFMAN REFUSE	[0]	668	62,511	66,671	(4,160)	---	---	(4,160)	---	---	(10,052)	---	---	---	---	---
HOKAH REFUSE	[0]	612	13,873	20,527	(6,654)	---	---	(6,654)	---	---	(6,000)	---	---	---	---	---
HOLDINGFORD REFUSE	[*]	745	49,122	37,654	11,468	---	---	11,468	---	---	44,249	---	---	---	---	---
HOLLAND REFUSE	[0]	212	7,370	4,004	3,366	17	---	3,383	---	---	---	---	---	---	---	---
96 HOLLOWAY REFUSE	[0]	111	11,333	10,133	1,200	1,258	---	2,458	1,258	---	---	---	---	---	---	---
HOYT LAKES REFUSE	[*]	2,053	167,583	179,638	(12,055)	---	---	(12,055)	---	---	(13,938)	---	---	---	---	---
IONA REFUSE	[0]	173	7,213	6,988	225	---	---	225	---	---	---	---	---	---	---	---
IRONTON REFUSE	[*]	518	43,642	34,981	8,661	254	582	8,333	---	---	---	633	---	582	11,292	---
IVANHOE REFUSE	[2]	675	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE RECYCLING	[*]	2,125	233	---	233	136	---	369	---	---	---	---	---	---	---	---
JASPER REFUSE	[*]	599	15,891	16,435	(544)	46	---	(498)	---	---	---	---	---	---	---	---
KARLSTAD REFUSE		790	1,212	3,714	(2,502)	3,804	---	1,302	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
KASOTA REFUSE	[17]	683	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN REFUSE	[0]	1,160	78,373	93,796	(15,423)	---	---	(15,423)	---	---	---	---	---	---	---	---
KENSINGTON REFUSE	[0]	285	18,909	17,480	1,429	---	---	1,429	---	---	2,789	---	---	---	---	---
KENT REFUSE	[0]	120	6,948	6,948	---	---	---	---	---	---	---	---	---	---	---	---
KERKHOVEN REFUSE	[*]	764	53,416	57,406	(3,990)	8,805	---	4,815	---	---	---	---	---	---	---	---
KILKENNY REFUSE	[0]	158	5,643	6,037	(394)	---	---	(394)	---	---	---	352	---	---	---	---
KINNEY REFUSE	[25]	191	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAFAYETTE REFUSE	[*]	529	25,466	23,821	1,645	---	---	1,645	---	---	---	---	---	---	---	---
LAKE BENTON REFUSE	[2]	710	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE WILSON REFUSE	[2]	269	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAMBERTON REFUSE		850	30,480	30,884	(404)	350	---	(54)	---	---	---	---	---	---	---	---
LANCASTER REFUSE	[0]	365	25,042	23,378	1,664	---	---	1,664	---	---	---	---	---	---	---	---
LE CENTER REFUSE		2,285	40,407	54,560	(14,153)	10,855	---	(3,298)	---	---	---	---	---	---	---	---
LEWISVILLE REFUSE	[2]	268	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LISMORE REFUSE	[*]	236	13,430	13,116	314	---	---	314	---	---	---	---	---	---	---	---

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See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
LORETTO REFUSE	617 [*]	42,913	43,410	(497)	1,864	---	1,367	---	---	---	---	---	---	---	---	---
LUCAN REFUSE	225 [0]	7,975	9,418	(1,443)	---	---	(1,443)	---	---	---	---	---	---	---	---	---
LYND REFUSE	345 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MADISON REFUSE	1,758	154,970	186,461	(31,491)	9,886	---	(21,605)	---	---	---	12,176	---	---	---	---	---
MAPLETON REFUSE	1,681 [*]	67,523	55,824	11,699	552	---	12,251	---	---	---	---	---	---	---	---	---
MARBLE REFUSE	689 [0]	19,715	19,483	232	---	---	232	---	---	---	---	---	---	---	---	---
MARIETTA REFUSE	172	13,293	13,267	26	---	---	26	---	---	---	---	---	---	---	---	---
MC INTOSH REFUSE	637 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MIDDLE RIVER REFUSE	317 [0]	15,524	15,845	(321)	132	---	(189)	---	---	---	---	---	---	---	---	---
MILROY REFUSE	272 [*]	4,579	4,632	(53)	---	---	(53)	---	---	---	---	---	---	---	---	---
MINNEOTA REFUSE	1,437	114,865	104,504	10,361	55	952	9,464	---	---	---	---	809	---	---	---	---
MINNESOTA LAKE REFUSE	677	32,775	43,172	(10,397)	725	---	(9,672)	---	---	---	---	---	---	---	---	---
MONTROSE REFUSE	1,246 [*]	57,655	58,868	(1,213)	409	---	(804)	---	---	---	---	---	---	---	---	---
MORRISTOWN REFUSE	1,009 [0]	38,355	35,565	2,790	37	---	2,827	---	---	---	---	---	---	---	---	---
MOTLEY REFUSE	594 [*]	35,937	32,814	3,123	1,954	---	5,077	---	---	---	3,340	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MOUNTAIN LAKE	2,095															
RECYCLING	[*]	96	---	96	---	---	96	---	---	---	---	---	---	---	---	---
SANITATION	[*]	---	13,533	(13,533)	---	---	(13,533)	---	---	---	---	---	---	---	---	---
NASHWAUK	941															
REFUSE	[17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NIELSVILLE	89															
REFUSE	[0]	5,111	4,082	1,029	746	---	1,775	---	---	---	---	---	---	---	---	---
NORCROSS	59															
REFUSE	[2]	---	---	---	---	---	---	---	---	---	(2,000)	---	---	---	---	---
OGEMA	143															
REFUSE	[18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OKABENA	184															
REFUSE	[2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OKLEE	401															
REFUSE	[2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORTONVILLE	2,142															
REFUSE	[18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSAKIS	1,598															
REFUSE	[2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSSEO	2,425															
REFUSE	[*]	21,489	27,983	(6,494)	3,253	---	(3,241)	---	---	---	---	---	---	---	---	---
OSTRANDER	210															
REFUSE	[*]	3,458	3,652	(194)	---	---	(194)	---	---	---	---	---	---	---	---	---
PEMBERTON	250															
REFUSE	[0]	10,384	9,568	816	---	---	816	---	---	---	---	---	---	---	---	---
PERLEY	119															
REFUSE	[0]	2,042	8,079	(6,037)	---	---	(6,037)	---	---	---	---	---	---	---	---	---
PETERSON	269															
REFUSE	[0]	7,022	6,365	657	---	---	657	---	---	---	---	---	---	---	---	---
PIERZ	1,313															
REFUSE	[0]	54,488	42,857	11,631	3,014	---	14,645	---	---	---	---	473	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
PLUMMER REFUSE	267 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RANDALL REFUSE	536 [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RED LAKE FALLS REFUSE	1,592 [*]	122,364	117,219	5,145	---	---	5,145	---	---	---	---	---	---	---	---	---
REVERE REFUSE	99 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROYALTON REFUSE	841 [*]	48,009	45,395	2,614	3,644	---	6,258	---	---	---	309	---	---	---	---	---
RUSHFORD VILLAGE REFUSE	726 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RUSSELL REFUSE	367 [*]	20,816	20,030	786	1,188	---	1,974	---	---	---	---	---	---	---	---	---
RUTHTON REFUSE	281 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SABIN REFUSE	416 [0]	27,772	24,632	3,140	---	---	3,140	---	---	---	---	---	---	---	---	---
SANBORN REFUSE	428 [*]	13,888	14,352	(464)	---	---	(464)	---	---	---	---	---	---	---	---	---
SHELLY REFUSE	272 [*] [0]	13,598	12,132	1,466	---	---	1,466	---	---	---	---	---	---	---	---	---
SHERBURN REFUSE	1,076 [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SKYLINE REFUSE	327 [*]	16,687	20,476	(3,789)	---	---	(3,789)	---	---	---	---	---	---	---	---	---
SLAYTON REFUSE	2,073 [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SOBIESKI REFUSE	197 [0]	15,661	19,204	(3,543)	2,200	---	(1,343)	---	---	---	---	---	---	---	---	---

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See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ST. CLAIR REFUSE	[18]	833	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. LEO REFUSE	[*]	104	7,053	6,642	411	---	411	---	---	---	200	---	---	---	---	---
STARBUCK REFUSE	[0]	1,334	60,966	55,889	5,077	3,629	8,706	---	---	---	---	---	---	---	---	---
STEPHEN REFUSE	[0]	703	62,080	62,315	(235)	---	(235)	---	---	---	---	1,177	---	---	---	---
STRATHCONA REFUSE	[0]	27	2,750	3,290	(540)	---	(540)	---	---	---	---	---	---	---	---	---
TAUNTON REFUSE	[2]	205	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TINTAH REFUSE	[25]	75	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TONKA BAY REFUSE	101 [*]	1,551	73,488	84,524	(11,036)	---	(11,036)	---	---	---	---	---	---	---	---	---
RECYCLING	101 [*]		38,911	45,846	(6,935)	5,991	(944)	---	---	---	(5,991)	---	---	---	---	---
TRACY REFUSE	101 [*]	2,260	159,939	161,702	(1,763)	3,250	1,487	---	---	---	2,000	---	---	---	---	---
TROSKY REFUSE	101 [*]	115	5,768	5,712	56	---	56	---	---	---	---	---	---	---	---	---
TWIN VALLEY REFUSE	[2]	857	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER REFUSE		1,212	113,790	118,170	(4,380)	5,127	747	---	---	---	---	544	---	---	---	---
ULEN REFUSE		533	18,710	22,529	(3,819)	5,545	1,726	---	---	---	---	---	---	---	---	---
VERNON CENTER REFUSE	101 [*]	355	19,082	18,902	180	---	180	---	---	---	---	---	---	---	---	---
VESTA REFUSE	101 [*]	341	10,317	9,853	464	---	464	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SOLID WASTE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
VIKING REFUSE	[25]	89	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO REFUSE		686	30,236	30,567	(331)	---	(331)	---	---	---	---	---	---	---	---	---
WALNUT GROVE REFUSE		633	27,427	25,638	1,789	924	2,713	---	---	---	---	---	---	---	---	---
WANDA REFUSE	[0]	98	2,932	2,511	421	---	391	---	---	---	---	---	---	---	---	---
WARREN REFUSE		1,665	162,522	161,375	1,147	733	1,880	---	---	---	---	---	---	---	---	---
WATERVILLE REFUSE	[*]	1,837	49,702	53,126	(3,424)	---	(3,424)	---	---	---	---	---	---	---	---	---
WAVERLY REFUSE	[*]	755	41,349	48,965	(7,616)	5,037	(2,579)	---	---	---	---	---	---	---	---	---
102 WELLS RECYCLING		2,495	20,511	32,932	(12,421)	---	560	(12,981)	---	---	---	---	---	---	560	---
WHALAN REFUSE	[17]	62	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WILLERNIE REFUSE	[*]	552	28,729	31,051	(2,322)	---	(2,322)	---	---	---	---	---	---	---	---	---
WILMONT REFUSE	[2]	331	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WOLVERTON REFUSE	[0]	118	7,267	9,207	(1,940)	---	(1,940)	---	---	---	---	---	---	---	---	---
WOOD LAKE REFUSE	[0]	433	29,290	29,133	157	---	157	---	---	---	---	---	---	---	---	---
WOODSTOCK REFUSE	[0]	129	4,616	5,924	(1,308)	250	(1,058)	---	---	---	---	---	---	---	---	---
			<u>5,760,494</u>	<u>5,655,321</u>	<u>105,173</u>	<u>140,116</u>	<u>5,087</u>	<u>240,202</u>	<u>1,258</u>	<u>---</u>	<u>---</u>	<u>154,705</u>	<u>9,454</u>	<u>---</u>	<u>1,176</u>	<u>11,292</u>

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ADA	[4]	1,688	1,231,072	1,041,981	189,091	10,245	105,447	93,889	---	4,100	---	250,500	571,410	---	105,447	93,907
ADRIAN		1,228	780,900	717,333	63,567	20,583	---	84,150	---	---	474	62,148	5,916	---	---	---
AITKIN	[4] [6]	2,036	2,756,136	2,465,911	290,225	91,865	---	382,090	---	---	2,781	210,034	692,252	---	---	40,527
ALPHA		123	93,625	83,565	10,060	---	---	10,060	---	---	---	---	---	---	---	---
ALVARADO	[0]	367	204,102	139,123	64,979	7,988	---	72,967	---	---	---	30,000	---	---	---	---
ARLINGTON		2,072	1,265,325	1,076,871	188,454	35,899	---	224,353	---	---	176	500,000	---	---	---	---
BAGLEY		1,231	1,235,170	1,032,311	202,859	29,274	53,125	179,008	---	---	---	16,747	19,120	---	---	---
BARNESVILLE		2,201	1,069,253	1,043,364	25,889	10,843	14,286	22,446	---	---	2,376	151,000	305,447	427,534	14,286	25,000
BAUDETTE		1,096	1,360,977	1,075,179	285,798	123,732	---	409,530	---	---	---	111,931	---	---	---	---
BIGELOW		230	128,067	118,677	9,390	43,633	---	53,023	---	---	---	85,000	---	---	---	---
BIWABIK		936	468,236	452,094	16,142	32,770	---	48,912	---	---	---	1,333	---	---	---	---
BLOOMING PRAIRIE	[29]	1,955	1,495,372	1,494,552	820	239,912	27,645	213,087	---	75,000	---	---	462,484	280,000	14,620	---
BREWSTER		499	260,409	267,952	(7,543)	17,133	---	9,590	---	---	---	14,000	30,463	---	---	---
BROWNTON		811	353,374	339,885	13,489	27,867	---	41,356	---	---	---	4,000	34,797	---	---	---
BUHL		985	337,878	330,572	7,306	22,469	---	29,775	---	---	---	120,449	4,513	---	---	---
CEYLON		407	207,857	158,919	48,938	19,082	2,357	65,663	---	---	---	---	9,234	---	---	---
DARWIN	[4] [6]	276	173,412	155,509	17,903	1,673	---	19,576	---	---	---	---	888	---	---	---
DUNDEE	[17]	101	54,035	46,046	7,989	1,260	668	8,581	---	---	---	---	---	---	---	---
DUNNELL	[*]	196	87,290	85,490	1,800	---	---	1,800	---	---	---	---	---	---	---	---
EITZEN	[0] [17]	232	158,241	127,302	30,939	13,691	12	44,618	---	---	---	(19,500)	3,778	---	---	---
ELBOW LAKE		1,277	852,456	861,074	(8,618)	31,478	10,824	12,036	---	---	---	7,267	54,465	---	10,093	108,236
FAIRFAX		1,306	647,552	474,167	173,385	98,016	82,354	189,047	---	---	---	100,000	1,543,148	1,537,769	82,354	---
FOSSTON		1,569	1,739,782	1,477,507	262,275	---	340	261,935	---	---	---	73,673	---	---	340	---
GILBERT		1,835	638,188	581,101	57,087	41,837	1,619	97,305	---	---	---	15,000	34,888	---	842	---
GRAND MARAIS		1,369	1,424,536	1,429,607	(5,071)	64,425	116	59,238	---	---	---	---	91,315	---	116	---
GROVE CITY		609	523,648	409,012	114,636	14,671	45,863	83,444	---	993,253	---	---	---	---	45,863	15,000
HALSTAD		620	539,911	455,825	84,086	56,126	---	140,212	---	---	10,000	(7,429)	29,858	---	---	---
HARMONY		1,087	519,089	458,056	61,033	40,153	---	101,186	---	---	---	35,000	2,694	---	---	---
HAWLEY	[0]	1,884	1,051,445	968,851	82,594	13,360	2,713	93,241	---	---	---	94,930	34,598	1,736	---	---
HENNING		719	430,527	438,154	(7,627)	19,700	---	12,073	---	---	---	---	29,745	---	---	---
JANESVILLE		2,125	1,025,809	927,110	98,699	23,418	29,094	93,023	---	---	---	24,010	266,973	---	29,094	35,000
KANDIYOHI	[0]	558	206,560	165,421	41,139	---	---	41,139	---	---	---	25,000	17,470	---	---	---
KASOTA	[17]	683	280,520	253,739	26,781	2,732	---	29,513	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,160	420,155	435,666	(15,511)	3,152	---	(12,359)	---	---	---	---	4,080	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
KENYON	1,667	1,255,396	1,006,510	248,886	93,378	106,518	235,746	---	---	---	50,305	54,232	---	100,668	155,000	
LAKE CRYSTAL	2,452	1,343,372	1,361,945	(18,573)	102,216	118,944	(35,301)	---	---	---	(238,850)	---	---	118,944	90,284	
LAKE PARK	786	378,075	379,311	(1,236)	15,321	---	14,085	---	---	---	34,154	2,233	---	---	---	
LAKEFIELD	[4][28]	1,714	1,164,960	1,043,802	121,158	66,956	9,692	178,422	---	---	---	22,000	---	---	9,692	42,000
LANESBORO	[4] [6]	783	645,647	687,534	(41,887)	47,464	49,697	(44,120)	---	---	---	37,000	98,577	588,725	45,197	71,324
MABEL	[0]	765	347,288	328,452	18,836	7,246	---	26,082	---	---	---	85,800	2,706	---	---	---
MADELIA	2,343	1,736,576	1,558,080	178,496	103,435	39,303	242,628	---	---	---	8,235	602,603	---	39,303	90,000	
MADISON	1,758	1,025,716	798,583	227,133	126,406	1,283	352,256	---	---	---	605,656	65,687	---	---	---	
MOOSE LAKE	2,343	1,909,417	1,751,669	157,748	59,395	---	217,143	---	---	---	44,315	210,851	---	---	---	
MOUNTAIN LAKE	2,095	1,335,203	1,197,311	137,892	138,664	101,864	174,692	---	---	---	158,616	306,455	---	101,864	100,000	
NASHWAUK	[0] [4] [6]	941	587,326	592,304	(4,978)	14,585	---	9,607	---	---	(6,191)	52,582	---	---	---	
NEWFOLDEN	[0]	361	229,446	187,319	42,127	3,010	---	45,137	---	---	---	20,000	21,164	---	---	---
NIELSVILLE	[0]	89	49,946	45,840	4,106	555	---	4,661	---	---	---	---	---	---	---	---
ORTONVILLE	2,142	1,384,923	1,357,257	27,666	108,269	---	135,935	---	---	---	733,564	340,338	---	---	---	
PETERSON	[0]	269	100,876	84,251	16,625	3,351	---	19,976	---	---	---	---	---	---	---	---
PIERZ	[0]	1,313	626,515	494,765	131,750	---	---	131,750	---	---	---	100,000	6,066	---	---	---
PRESTON	1,424	969,961	1,122,775	(152,814)	283,333	21,621	108,898	---	---	---	---	64,496	---	---	15,431	45,000
RANDALL	[17]	536	290,851	249,661	41,190	5,610	4,168	42,632	---	---	---	42,290	37,734	---	4,168	25,000
ROUND LAKE	424	520,246	374,146	146,100	18,067	---	164,167	---	---	---	50,000	15,848	---	---	---	
RUSHFORD	1,728	963,308	804,646	158,662	49,884	60,403	148,143	---	---	---	52,000	144,886	---	58,862	35,000	
RUSHMORE	373	156,049	150,409	5,640	10,593	76	16,157	---	---	---	---	---	---	---	---	---
SHELLY	[0]	272	158,074	131,521	26,553	10,377	---	36,930	---	---	---	9,999	---	---	---	---
SPRING GROVE	[0]	1,307	827,584	686,716	140,868	61,928	---	202,796	---	---	---	122,363	42,907	---	---	---
SPRINGFIELD	2,206	1,589,637	1,507,377	82,260	9,102	---	91,362	---	---	---	---	118,092	---	---	---	---
STEPHEN	[0]	703	534,691	416,498	118,193	1,988	2,521	117,660	---	---	---	90,000	8,159	---	1,988	15,000
TRUMAN	1,252	1,248,325	1,064,933	183,392	34,550	76,028	141,914	---	---	---	19,640	117,345	---	2,220	115,300	
TYLER	1,212	657,624	452,645	204,979	13,093	---	218,072	---	---	---	168,787	39,338	---	---	---	
WARREN	1,665	1,088,763	912,055	176,708	13,220	37,289	152,639	---	---	---	---	270,490	---	37,289	---	
WARROAD	1,754	2,069,710	1,644,532	425,178	1,250	---	426,428	---	---	---	240,000	142,068	---	---	---	
WELLS	2,495	512,115	632,881	(120,766)	377,385	26,226	230,393	---	---	---	100,862	131,752	---	25,165	25,000	
WESTBROOK	750	436,181	418,949	17,232	93,117	12,007	98,342	---	---	757	27,000	601,517	364,179	12,007	---	
WHALAN	[17][0]	62	36,043	26,452	9,591	505	---	10,096	---	---	---	---	---	---	---	---

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**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
WINTHROP	1,376	906,573	852,449	54,124	24,578	7,651	71,051	---	---	---	---	---	---	7,651	15,000
		51,107,326	45,911,504	5,195,822	3,057,818	1,051,754	7,201,886	---	1,072,35	16,564	4,472,639	7,757,661	3,199,943	883,504	1,141,578

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ADA	1,688															
HOSPITAL	[11] [26]	5,354,847	7,327,370	(1,972,523)	837,913	293,571	(1,428,181)	---	534,396	---	---	215,210	---	293,571	4,016,072	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
ADAMS	800															
NURSING HOME	[19]	3,438,342	3,245,313	193,029	56,045	147	248,927	---	---	---	320,880	806,673	---	147	1,677	
ADRIAN	1,228															
HOSPITAL	[11]	57,859	50,881	6,978	27,270	14,461	19,787	---	---	---	---	43,646	---	14,461	10,000	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
ARLINGTON	2,072															
HOSPITAL	[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
BALATON	637															
NURSING HOME		1,959,525	1,750,341	209,184	24,629	11,193	222,620	---	---	---	---	18,453	---	11,193	9,470	
BELVIEW	406															
NURSING HOME	[14]	2,388,694	2,318,687	70,007	---	---	70,007	---	---	---	---	54,760	---	195,277	82,500	
CLARA CITY	1,384															
NURSING HOME	[14]	3,295,806	3,118,826	176,980	31,305	22,234	186,051	---	---	9,874	25,000	60,496	---	21,773	50,000	
CLARKFIELD	938															
NURSING HOME		3,093,727	2,657,200	436,527	126,097	523	562,101	---	---	---	---	78,078	---	90,663	110,000	
DASSEL	1,246															
NURSING HOME		3,154,610	2,847,106	307,504	93,158	127,453	273,209	---	---	---	---	422,769	480,000	127,453	410,043	
ELLSWORTH	538															
NURSING HOME	[14]	1,491,567	1,595,041	(103,474)	44,514	3,875	(62,835)	---	---	---	7,000	18,081	---	3,875	30,000	
FERTILE	902															
NURSING HOME	[14]	3,455,849	3,127,024	328,825	43,510	---	372,335	---	---	---	---	36,469	---	---	---	
GAYLORD	2,276															
NURSING HOME		2,976,759	3,013,754	(36,995)	125,457	---	88,462	---	---	---	---	38,063	---	---	---	
HAYFIELD	1,357															
NURSING HOME	[14]	3,470,558	3,127,551	343,007	154,704	291,946	205,765	---	---	10,013	---	42,428	---	291,946	85,000	
HERON LAKE	767															
NURSING HOME		1,850,371	1,817,461	32,910	18,233	2,816	48,327	---	---	---	---	32,531	---	---	---	

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
JANESVILLE	2,125															
NURSING HOME		2,110,107	2,033,828	76,279	14,322	---	90,601	---	---	---	---	28,322	---	10,575	10,000	
LAKEFIELD	1,714															
HOSPITAL	[21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NURSING HOME		2,282,116	2,221,698	60,418	35,713	5,716	90,415	---	---	---	---	58,398	---	5,796	44,725	
LAMBERTON	850															
NURSING HOME	[14]	3,094,543	2,882,215	212,328	38,476	156,749	94,055	---	---	9,272	---	32,763	---	156,749	65,000	
LITTLEFORK	675															
NURSING HOME		3,483,407	3,481,131	2,276	63,121	11,427	53,970	---	50,286	10,720	---	19,190	---	11,277	46,852	
MENAHGA	1,220															
NURSING HOME	[14]	4,125,614	3,880,239	245,375	40,302	143,256	142,421	---	---	---	(11,517)	65,651	---	143,256	38,000	
NEW RICHLAND	1,188															
NURSING HOME	[13]	2,388,638	2,424,218	(35,580)	70,628	---	35,048	---	---	---	---	132,204	---	---	---	
ORTONVILLE	2,142															
HOSPITAL	[11] [14]	8,176,208	7,679,547	496,661	138,197	---	634,858	---	---	---	---	1,110,571	---	---	---	
NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
RENVILLE	1,314															
NURSING HOME		3,115,657	2,715,550	400,107	39,244	178,735	260,616	---	---	---	---	78,569	---	159,643	18,408	
TRIMONT	755															
NURSING HOME		1,909,538	1,747,091	162,447	16,799	1,046	178,200	---	---	5,226	---	---	---	1,046	---	
ULEN	533															
NURSING HOME	[14]	2,566,520	2,299,396	267,124	63,103	34,763	295,464	---	---	8,083	---	52,391	---	34,763	50,000	
WHEATON	1,590															
HOSPITAL		4,263,687	3,843,929	419,758	78,843	167,297	331,304	---	---	---	25,000	198,280	---	17,285	32,457	
		<u>73,504,549</u>	<u>71,205,397</u>	<u>2,299,152</u>	<u>2,181,583</u>	<u>1,467,208</u>	<u>3,013,527</u>	<u>---</u>	<u>584,682</u>	<u>53,188</u>	<u>366,363</u>	<u>3,643,996</u>	<u>480,000</u>	<u>1,590,749</u>	<u>5,110,204</u>	

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**TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GAS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ARGYLE	[0]	659	266,896	300,458	(33,562)	2,046	---	(31,516)	---	---	---	---	---	---	---	---
BAGLEY		1,231	469,647	549,301	(79,654)	8,638	71,276	(142,292)	---	---	---	25,087	---	71,276	25,000	
CLARISSA		605	581,841	515,403	66,438	---	51,585	14,853	---	---	---	743	---	51,585	20,000	
CLEARBROOK		563	344,128	287,154	56,974	---	13,990	42,984	---	---	---	---	---	13,990	33,778	
COHASSET		2,481	751,988	535,056	216,932	42,945	147,588	112,289	---	---	---	23,069	---	147,588	50,000	
EAGLE BEND		610	220,482	257,542	(37,060)	701	52,289	(88,648)	---	---	---	414	---	52,289	20,000	
FAIRFAX		1,306	523,605	432,943	90,662	---	113,399	(22,737)	---	---	---	11,996	---	113,399	25,000	
FOSSTON		1,569	909,696	767,542	142,154	---	118,650	23,504	---	---	---	---	---	118,650	30,000	
GOODHUE	[0]	781	634,401	502,337	132,064	1,204	63,107	70,161	---	---	---	---	---	63,107	23,153	
HALLOCK		1,180	526,754	508,317	18,437	19,789	---	38,226	---	---	30,000	1,535	---	---	---	
HAWLEY	[0]	1,884	574,182	587,913	(13,731)	25,456	---	11,725	---	---	39,625	7,000	546	---	---	
HENNING		719	394,889	360,754	34,135	2,806	61,238	(24,297)	---	---	---	---	---	59,868	---	
LAKE PARK		786	266,559	262,391	4,168	21,037	---	25,205	---	---	16,649	2,555	---	---	---	
MORGAN		902	310,525	277,726	32,799	---	---	32,799	---	---	66,000	---	---	---	---	
NEW YORK MILLS		1,162	977,997	825,127	152,870	3,518	---	156,388	---	---	110,000	---	---	---	---	
RANDALL		536	299,809	253,015	46,794	4,191	36,055	14,930	---	---	---	---	---	36,055	5,000	
ROUND LAKE		424	233,043	204,200	28,843	6,402	---	35,245	---	---	---	---	---	---	---	
STEPHEN	[0]	703	235,505	224,651	10,854	---	---	10,854	---	---	5,000	---	---	---	---	
TYLER		1,212	287,671	322,263	(34,592)	5,260	80,664	(109,996)	---	---	---	8,887	---	80,664	5,000	
WARREN		1,665	759,367	668,530	90,837	4,026	---	94,863	---	---	---	10,669	---	---	---	
WESTBROOK		750	327,142	312,425	14,717	1,981	17,788	(1,090)	---	---	---	---	148,546	17,788	25,000	
			9,896,127	8,955,048	941,079	150,000	827,629	263,450	---	---	---	267,274	91,955	149,092	826,259	261,931

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**TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ADRIAN	1,228	49,056	65,630	(16,574)	7,860	---	(8,714)	---	---	---	(36,825)	---	---	---	---
BARNESVILLE	2,201	184,911	200,750	(15,839)	15,217	6,087	(6,709)	---	---	68	(15,915)	---	---	6,087	17,666
BERTHA	469	54,443	47,612	6,831	17,181	---	24,012	943	---	---	---	5,778	---	---	---
BLOOMING PRAIRIE	1,955	78,374	49,704	28,670	14,952	470	43,152	---	---	---	---	81,693	---	---	---
BROWERVILLE	734	85,212	54,583	30,629	9,162	---	39,791	---	---	---	44,481	---	---	---	---
CARLTON	800	146,874	131,198	15,676	22,463	---	38,139	---	---	---	---	---	---	---	---
CLARA CITY	1,384	50,737	58,988	(8,251)	10,045	---	1,794	---	---	---	(1,731)	3,490	---	---	---
DODGE CENTER	2,273	294,159	208,386	85,773	12,020	17,065	80,728	---	---	---	---	78,738	---	---	---
HENNING	719	145,450	88,110	57,340	12,129	---	69,469	---	8,438	---	---	97,178	---	---	---
HOFFMAN	[0]	668	32,110	25,293	6,817	---	6,817	---	---	---	---	---	---	---	---
LAKE LILLIAN	[25]	257	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKEFIELD	1,714	41,696	59,931	(18,235)	13,885	2,138	(6,488)	---	---	---	(46,751)	27,099	---	2,138	14,613
NASHWAUK	[0]	941	77,629	60,781	16,848	50,079	---	---	---	---	---	9,425	---	---	---
PRESTON	1,424	91,524	98,607	(7,083)	21,328	1,435	12,810	---	---	---	(9,269)	5,322	---	1,435	11,000
RAYMOND	[25]	799	---	---	---	---	---	---	---	---	---	---	---	---	---
REMER	371	79,057	86,395	(7,338)	12,274	---	4,936	---	---	---	(3,721)	---	---	---	---
SPRINGFIELD	2,206	99,965	126,194	(26,229)	13,122	---	(13,107)	---	---	---	---	98,187	---	---	---
		1,511,197	1,362,162	149,035	231,717	27,195	353,557	943	8,438	68	(69,731)	406,910	---	9,660	43,279

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TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ADRIAN APARTMENTS	1,228	39,044	45,092	(6,048)	150	284	(6,182)	---	---	---	---	877	---	284	2,778
ATWATER EDA	1,077 [28]	43,920	24,551	19,369	102,528	20,938	100,959	---	---	---	---	221,009	---	20,938	7,571
AURORA IRONGATE APART/TOWNHOMES	1,836 [28]	453,051	343,472	109,579	23,856	182,460	(49,025)	---	---	---	---	---	---	179,175	85,000
BACKUS TOWNHOUSES	311 [20]	847	3,301	(2,454)	3,078	6,096	(5,472)	---	---	---	18,756	274,267	275,000	6,096	---
BEAVER BAY EDA	181	30,960	28,361	2,599	307	---	2,906	---	---	---	---	17,602	---	---	37,500
BELGRADE EDA HOUSING	751	104,430	66,421	38,009	3,300	45,736	(4,427)	---	---	---	---	---	---	45,736	25,000
BLOOMING PRAIRIE EDA	1,955	122,272	53,109	69,163	11,053	47,509	32,707	---	---	---	13,500	---	---	47,509	84,155
BRANDON EDA	448 [0]	56,411	7,941	48,470	201	26,396	22,275	---	---	---	---	---	---	26,396	21,388
BREWSTER HRA APARTMENTS	499	11,880	7,202	4,678	147	5,925	(1,100)	---	---	---	---	---	---	5,925	1,482
CHANDLER APARTMENT	273	25,300	24,742	558	943	8,128	(6,627)	---	---	---	---	---	---	8,128	3,872
CLARA CITY CONGREGATE HOUSING	1,384	243,952	200,693	43,259	2,778	77,697	(31,660)	---	---	---	---	---	---	77,697	55,000
CLARKFIELD EDA APARTMENTS	938	95,033	66,001	29,032	439	55,003	(25,532)	---	---	---	---	---	---	55,003	17,886
CLARKFIELD HRA	[14] [28]	121,481	171,936	(50,455)	75	---	(50,380)	---	43,109	---	---	---	---	---	---
CLIMAX APARTMENT	241	4,083	7,021	(2,938)	---	8,277	(11,215)	---	---	---	---	---	---	---	---
DANUBE EDA	525	17,361	13,803	3,558	189	13,792	(10,045)	---	---	---	---	---	---	13,792	3,669
DAWSON ARMORY HOUSING	1,520	53,590	44,672	8,918	24,751	27,248	6,421	---	24,000	---	3,000	---	---	27,248	9,135

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
PRAIRIE EAST APTS.		50,400	45,257	5,143	16,466	25,251	(3,642)	---	---	172	---	---	---	25,251	22,809
PRAIRIE WEST APT.		49,169	34,256	14,913	484	19,037	(3,640)	---	---	---	---	---	---	19,037	19,958
EDEN VALLEY SENIOR HOUSING	867	104,417	48,998	55,419	3,496	48,955	9,960	---	---	---	---	---	---	48,955	20,000
EDGERTON EDA	1,030	37,450	37,054	396	38	22,755	(22,321)	---	---	---	(24,000)	718	---	20,114	22,935
ELBOW LAKE MAPLEWOOD MANOR APTS.	1,277	134,046	100,968	33,078	2,440	---	35,518	---	---	---	---	1,077	---	13,381	65,000
FAIRFAX EDA	1,306	182,444	95,688	86,756	4,037	62,286	28,507	---	---	---	---	---	---	62,286	45,000
HRA		131,438	109,386	22,052	5,556	7,939	19,669	---	---	---	---	16,208	---	7,939	4,506
FRAZEE EDA	1,374 [0] [29]	53,354	12,279	41,075	20,100	24,723	36,452	6,618	---	13,382	---	2,361	---	18,759	---
FULDA EDA	1,316 [*][29]	---	20	(20)	2,270	---	2,250	---	---	---	(3,300)	---	---	---	---
GROVE CITY EDA SR HOUSING	609	112,821	90,079	22,742	2,194	57,560	(32,624)	---	---	---	---	---	---	57,560	45,000
HARMONY EDA	1,087	20,825	101,881	(81,056)	13,686	11,500	(78,870)	---	---	---	(139,053)	35,048	---	11,500	8,199
SENIOR HOUSING	[*]	---	---	---	17	---	17	---	---	---	---	---	---	---	---
HENNING EDA	719	50,033	20,381	29,652	355	23,165	6,842	---	---	---	---	---	---	23,165	9,559
HILLS APARTMENTS	584	20,115	14,833	5,282	889	10,693	(4,522)	---	---	---	---	---	---	10,693	2,462
IVANHOE EDA APARTMENT	675	77,021	58,484	18,537	3,641	54,061	(31,883)	---	---	---	---	244,088	893,906	54,061	892,990
JANESVILLE HRA	2,125 [29]	102,452	164,971	(62,519)	62,944	975	(550)	---	50,888	---	---	75,663	---	---	---
JASPER EDA HOUSING	599	17,085	11,083	6,002	236	5,542	696	---	---	---	---	227,514	250,661	5,542	1,040
SUNRISE VILLAGE		341,037	295,920	45,117	4,313	14,067	35,363	---	---	---	---	5,000	---	14,067	24,749

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
KIESTER EDA	540 [0]	30,522	12,873	17,649	9,319	83,890	(56,922)	---	---	---	60,000	404	---	82,500	20,000
LAKE PARK EDA APARTMENTS	786	47,965	24,537	23,428	1,350	18,695	6,083	---	---	---	---	---	---	18,695	---
LANESBORO EDA	783	39,905	15,746	24,159	1	19,905	4,255	---	---	---	---	---	---	19,905	20,000
LOWRY EDA	273	113,280	83,470	29,810	1,028	22,757	8,081	---	---	---	(4,000)	38,752	---	22,757	12,657
LYND HOUSING	345	22,033	16,821	5,212	779	13,034	(7,043)	---	---	---	---	---	---	13,034	2,914
MADISON EDA	1,758 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MAPLEVIEW EDA	188 [0]	82,903	9,735	73,168	4,793	19,790	58,171	---	---	---	---	---	---	16,470	30,000
MOUNTAIN LAKE 8-PLEX	2,095 [*]	4,148	166	3,982	---	---	3,982	---	---	---	---	678,273	285,977	---	---
HERITAGE ESTATES		25,488	15,788	9,700	---	13,296	(3,596)	---	---	---	---	---	68,000	13,296	3,619
NICOLLET EDA	905 [29][22]	---	---	---	12,814	---	12,814	---	3,394	90,000	---	30,038	---	---	---
NISSWA EDA	1,974	---	14,391	(14,391)	---	19,647	(34,038)	---	---	---	(40,000)	---	---	19,647	20,353
PINE ISLAND EVERGREEN PLACE	2,593	205,511	131,247	74,264	5,378	62,950	16,692	---	---	---	---	7,242	---	62,950	64,000
SANDSTONE WILD RIVER APARTMENT	2,410	548,146	339,387	208,759	89,077	379,594	(81,758)	59,000	---	---	---	---	---	374,704	40,000
SHERBURN EDA	1,076	19,500	7,591	11,909	3,118	6,250	8,777	---	---	---	(7,500)	106,923	73,783	6,250	10,000
SPRINGFIELD RENTAL HOUSING	2,206 [*]	---	---	---	490	2,652	(2,162)	---	---	---	---	125,124	670,000	2,652	---
TRACY 5TH STREET APARTMENTS	2,260	47,430	31,196	16,234	1,887	25,674	(7,553)	---	---	---	---	---	---	25,674	8,000

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
EASTVIEW APARTMENTS		46,250	27,956	18,294	7,643	20,064	5,873	---	---	---	---	---	---	20,064	10,987
O'BRIEN COURT		146,517	39,332	107,185	15,084	72,695	49,574	---	---	---	---	5,925	---	72,695	85,000
ULEN	533														
EDA	[29]	90,729	96,592	(5,863)	---	---	(5,863)	---	---	---	---	---	---	---	---
WANAMINGO	1,015														
SENIOR HOUSING		137,666	88,245	49,421	67,505	137,762	(20,836)	---	---	---	---	---	---	137,762	20,000
WATERVILLE	1,837														
HILLTOP TERRACE APARTMENTS		148,719	115,072	33,647	55,949	136,965	(47,369)	---	---	---	---	7,569	---	136,965	65,000
WELLS	2,495														
HRA - BROADWAY APT.	[29]	68,220	158,263	(90,043)	165,991	69,125	6,823	---	155,385	---	---	---	---	69,125	30,000
WINNEBAGO	1,474														
DUPLEX		16,200	18,030	(1,830)	196	---	(1,634)	---	---	---	---	---	---	---	---
		4,748,854	3,596,294	1,152,560	759,359	2,038,743	(126,824)	65,618	276,776	103,554	(122,597)	2,121,682	2,517,327	2,021,382	1,981,173

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AURORA CINA CENTER	1,836	56,635	60,592	(3,957)	---	---	(3,957)	---	---	---	8,000	---	---	---	---
BAGLEY CABLE TV	1,231	134,095	178,440	(44,345)	3,359	---	(40,986)	---	---	---	---	13,634	---	---	---
BARNESVILLE GOLF COURSE	2,201	138,367	135,649	2,718	2,940	---	5,658	---	---	351	---	33,739	---	---	---
CABLE TV		249,519	268,910	(19,391)	4,823	32,152	(46,720)	---	---	---	---	25,161	---	32,152	30,000
BLACKDUCK GOLF COURSE	714	117,660	98,937	18,723	197	10,883	8,037	---	---	---	---	---	---	10,883	21,307
BLOOMING PRAIRIE COMMUNITY BUILDING	1,955	---	3,454	(3,454)	---	---	(3,454)	---	---	---	---	---	---	---	---
BOYD CABLE	205	16,012	17,405	(1,393)	444	---	(949)	---	---	---	(2,678)	---	---	---	---
CALLAWAY COMMUNITY CENTER	199 [0]	12,603	19,889	(7,286)	6,445	---	(841)	---	---	---	(877)	---	---	---	---
CALUMET CABLE TV	373 [0]	24,371	19,968	4,403	1,190	---	5,593	---	---	---	10,000	---	---	---	---
CLIMAX GOLF COURSE	241 [22]	75,498	162,495	(86,997)	42,368	930	(45,559)	---	20,930	---	(8,921)	5,632	---	---	---
COLERAINE CABLE TV	1,123 [0]	96,331	83,464	12,867	308	---	13,175	---	---	---	---	---	---	---	---
GOLF COURSE	[25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CROSSLAKE CABLE TV	1,934	613,021	637,351	(24,330)	22,781	49,210	(50,759)	---	---	---	580,976	---	---	49,210	13,052
DARFUR HALL	132	1,134	2,056	(922)	---	175	(1,097)	---	---	---	---	---	---	---	---
ELBOW LAKE TIPSINAH MOUNDS CAMPGROUND	1,277	143,587	117,035	26,552	1,015	54	27,513	---	---	---	500	24,845	---	54	---
ELIZABETH COMMUNITY CENTER	172 [0]	6,767	5,342	1,425	16	---	1,441	---	---	---	---	1,537	---	---	---
FOSSTON CABLE TV	1,569	156,531	135,306	21,225	---	---	21,225	---	---	---	---	9,399	---	---	---

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See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GOODHUE	781															
VOLKFEST	[0]	11,142	11,577	(435)	462	---	27	---	---	---	---	---	---	---	---	---
GRAND MARAIS	1,369															
REC/POOL/MARINA	[25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GOLF COURSE		143,877	147,096	(3,219)	---	---	(3,219)	---	---	---	---	7,257	---	---	---	---
GREENWOOD	763															
MARINA		10,400	6,686	3,714	---	---	3,714	---	---	---	---	---	---	---	---	---
HAMBURG	540															
COMMUNITY HALL	[0] [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HAMMOND	197															
CABLE TV		13,864	10,120	3,744	---	1,369	2,375	---	---	---	(3,040)	---	---	1,369	10,000	
HINCKLEY	1,305															
COMMUNITY CENTER	[25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOKAH	612															
SWIMMING POOL	[0]	4,080	10,868	(6,788)	---	---	(6,788)	---	---	---	(14,000)	7,490	---	---	---	---
JANESVILLE	2,125															
GOLF COURSE		227,145	265,615	(38,470)	3,463	39,734	(74,741)	463	---	---	---	18,198	---	39,558	45,888	
LAKE CRYSTAL	2,452															
RECREATION CENTER		---	69,772	(69,772)	1,208	104,184	(172,748)	---	---	---	---	---	---	104,184	30,000	
LAKEFIELD	1,714															
CABLE TV	[28]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MADELIA	2,343															
GOLF COURSE		127,284	185,118	(57,834)	3,561	2,616	(56,889)	---	---	---	---	15,202	---	2,616	8,450	
MARBLE	689															
CABLE TV	[0]	70,741	63,840	6,901	---	---	6,901	---	---	---	22,500	485	---	---	---	---
ORTONVILLE	2,142															
GOLF COURSE		241,825	222,648	19,177	1,238	---	20,415	---	---	---	(90,000)	149,861	---	---	---	---
PARKERS PRAIRIE	1,013															
EVENT CENTER	[*]	---	5,841	(5,841)	23,853	---	18,012	---	---	---	---	---	---	---	---	---
PIERZ	1,313															
GOLF COURSE	[0]	165,182	177,378	(12,196)	---	---	(12,196)	---	---	---	---	28,661	---	---	---	---
GOLF CARTS		38,521	6,044	32,477	---	---	32,477	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE AND RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
RENVILLE GOLF COURSE	1,314	240,597	311,145	(70,548)	74,212	111,356	(107,692)	---	---	---	(130,000)	---	---	108,984	85,636
RICHMOND CIVIC ARENA	1,236 [0]	117,199	82,763	34,436	8,084	29,010	13,510	---	---	---	---	11,611	---	29,010	31,000
SANDSTONE GOLF COURSE	2,410	155,163	151,059	4,104	34,397	4,312	34,189	---	---	---	3,500	---	---	4,312	---
SPRINGFIELD COMMUNITY CENTER	2,206 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
STARBUCK CAMPGROUND	1,334 [0]	125,069	69,619	55,450	3,860	12,793	46,517	---	---	---	(36,869)	---	---	12,793	15,000
TONKA BAY MUNICIPAL DOCK	1,551	24,987	12,166	12,821	---	---	12,821	---	---	---	21,199	---	---	---	---
WESTBROOK CABLE TV	750	88,427	85,494	2,933	196	---	3,129	---	---	---	---	---	---	---	---
		<u>3,647,634</u>	<u>3,841,142</u>	<u>(193,508)</u>	<u>240,420</u>	<u>398,778</u>	<u>(351,866)</u>	<u>463</u>	<u>20,930</u>	<u>351</u>	<u>360,290</u>	<u>352,712</u>	<u>---</u>	<u>395,125</u>	<u>290,333</u>

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ADA	1,688															
JOHN WIMMER CLINIC	[26]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARLINGTON	2,072															
WIRELESS TECHNOLOGY	[*]	---	180,286	(180,286)	158,766	---	(21,520)	---	---	---	(25,000)	---	---	---	---	---
BABBITT	1,662															
LIQUOR STORE INSTALL PURCH	[*]	---	---	---	9,997	---	9,997	---	---	---	---	---	---	---	---	---
BARNESVILLE	2,201															
TELEPHONE		1,012,111	607,105	405,006	187,670	24,209	568,467	---	---	154	185,428	332,615	641,300	24,209	4,029	
BLOOMING PRAIRIE	1,955															
CEMETERY	[0]	400	924	(524)	2,078	1	1,553	---	---	---	---	51,840	---	---	---	---
BROWERVILLE	734															
STORM WATER		4,815	---	4,815	---	---	4,815	---	---	---	---	---	---	---	---	---
BROWNS VALLEY	672															
DEMO SITE	[0]	604	7,877	(7,273)	198	---	(7,075)	---	---	---	1,800	---	---	---	---	---
BUFFALO LAKE	773															
STORM WATER	[20]	---	---	---	434,861	26,082	408,779	---	---	243,575	(700,000)	1,995,597	1,650,000	26,082	---	---
CALUMET	373															
RADIO TOWER	[0]	22,920	1,458	21,462	---	---	21,462	---	---	---	5,000	---	---	---	---	---
CARLTON	800															
CEMETERY		9,750	3,496	6,254	2,813	---	9,067	---	---	---	6,000	8,258	---	---	---	---
CHANDLER	273															
GROCERY STORE		275,719	286,526	(10,807)	---	---	(10,807)	---	---	---	(4,060)	---	---	---	---	---
CLONTARF	170															
CAFE	[0]	59,107	75,220	(16,113)	---	---	(16,113)	---	---	---	(11,000)	---	---	---	---	---
COOK	612															
AIRPORT		11,101	32,414	(21,313)	8,937	616	(12,992)	---	---	8,587	---	4,750	---	616	1,793	---
COSMOS	586															
FIRE		52,841	71,516	(18,675)	18,245	---	(430)	---	---	12,124	1,961	19,703	---	---	---	---
CROSBY	2,308															
DEPUTY REGISTRAR	[*]	94,137	87,534	6,603	1,601	---	8,204	---	---	---	---	107	---	---	---	---
RANGE COLLECTORS	[*]	130,339	127,438	2,901	136	---	3,037	---	---	---	---	107	---	---	---	---
STORM DRAINAGE	[*]	45,418	2,734	42,684	1,717	---	44,401	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CROSSLAKE TELEPHONE	1,934	1,684,660	1,436,803	247,857	431,395	181,684	497,568	---	---	---	103,238	---	---	46,489	58,956
DEER RIVER LICENSE BUREAU	905 [0]	61,046	57,231	3,815	73	---	3,888	---	---	---	---	---	---	---	---
ECHO CEMETERY	273 [*]	---	720	(720)	539	---	(181)	---	---	---	---	---	---	---	---
EMMONS LIQUOR	433 [0][21]	---	65	(65)	26	---	(39)	---	---	---	5,506	---	---	---	---
EXCELSIOR COMMERCIAL DOCK	2,392	103,268	41,159	62,109	7,890	---	69,999	---	---	---	43,570	---	---	---	---
EXCELSIOR PARKING METER		31,853	2,951	28,902	2,066	---	30,968	---	---	---	31,150	---	---	---	---
EXCELSIOR SURFACE WATER MANAGEMENT	[*]	63,487	34,386	29,101	4,110	---	33,211	---	---	---	2,250	13,012	---	---	---
FAIRFAX STORM SEWER	1,306	71,478	46,998	24,480	1,710	---	26,190	---	---	---	100,505	13,148	---	---	---
GARY LAUNDROMAT	212 [0]	10,481	12,179	(1,698)	---	---	(1,698)	---	---	---	---	---	---	---	---
GAYLORD STORM WATER	2,276	80,881	55,858	25,023	77,311	45,964	56,370	36,143	---	---	94,158	---	---	45,964	636,400
GRYGLA WATER TOWER	228 [*]	1,647	---	1,647	2,419	1,029	3,037	---	---	---	---	---	---	1,029	4,885
HALSTAD JOHN WIMMER HOMES	620	24,535	41,908	(17,373)	---	---	(17,373)	---	---	---	---	---	---	---	---
HARRIS BUILDING	1,146 [*]	28,583	23,180	5,403	2,403	---	7,806	---	---	---	---	---	---	---	---
HARRIS CEMETERY	[30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HAWLEY AIRPORT	1,884 [0]	48,268	59,050	(10,782)	---	---	(10,782)	---	---	---	---	13,122	---	---	---
HAWLEY DEPUTY REGISTER	[0]	37,258	28,634	8,624	---	---	8,624	---	---	---	---	1,645	---	---	---
HENDRUM STORM SEWER	317 [0]	3,047	---	3,047	2,296	---	5,343	2,296	---	---	---	---	---	---	---
HENDRUM UTILITY FEES	[0]	7,310	4,755	2,555	---	---	2,555	---	---	---	(80)	---	---	---	---

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See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
KENSINGTON CAFE	285 [21]	---	2,276	(2,276)	---	---	(2,276)	---	---	---	60,036	---	---	---	---
LAKE CRYSTAL CEMETERY	2,452 [*]	---	---	---	13,418	---	13,418	---	---	---	16,300	---	---	---	---
LAKE LILLIAN FIRE	257 [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKELAND BUILDING INSPECTION	1,920 [*]	66,541	32,236	34,305	728	8,127	26,906	---	---	---	5,150	---	---	---	---
LANCASTER FIRE	365 [0]	8,650	10,938	(2,288)	120	---	(2,168)	---	---	---	---	---	---	---	---
LEROY TREE BOARD	925 [*]	---	1,748	(1,748)	2,000	---	252	---	---	---	---	---	---	---	---
LEXINGTON BUILDING RENTAL	2,219	260,269	186,186	74,083	4,645	42,480	36,248	---	---	---	(55,000)	---	---	42,480	73,266
MADISON STORM SEWER	1,758 [0]	---	2,062	(2,062)	---	---	(2,062)	---	---	---	---	---	---	---	---
MAPLE LAKE AIRPORT	1,656	15,259	23,656	(8,397)	98,842	---	90,445	1,134	---	97,697	(3,000)	114,363	---	---	---
MILTONA FIRE	293	33,350	68,635	(35,285)	30,052	8,606	(13,839)	---	---	---	---	211,543	---	5,606	---
MONTROSE STORM WATER	1,246	7,223	20,799	(13,576)	---	535	(14,111)	---	---	---	---	---	---	535	---
MOOSE LAKE CEMETERY	2,343	8,618	11,340	(2,722)	---	---	(2,722)	---	---	---	1,018	---	---	---	---
MOTOR VEHICLE	[*]	73,905	54,950	18,955	---	---	18,955	---	---	---	26,389	---	---	---	---
NEW YORK MILLS CLINIC	1,162	21,621	10,173	11,448	14,251	---	25,699	---	---	---	53,000	---	---	---	---
NORTHOME LAUNDROMAT	229	6,745	8,055	(1,310)	---	---	(1,310)	---	---	---	---	---	---	---	---
ORR AIRPORT	246	56,837	190,583	(133,746)	39,539	---	(94,207)	---	---	38,727	---	21,383	---	---	---

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See Explanation of Footnotes at the end of the Enterprise Fund Section

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
PINE ISLAND	2,593															
CEMETERY		18,870	34,590	(15,720)	11,619	---	(4,101)	---	---	---	---	---	---	---	---	---
DEPUTY REGISTRAR		47,188	46,591	597	1,275	---	1,872	---	---	---	---	1,418	---	---	---	---
PRESTON	1,424															
STORM WATER		25,075	183	24,892	---	19	24,873	---	---	---	---	28,309	---	---	---	---
RUSH CITY	2,177															
HOSPITAL BUILDING	[21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SANDSTONE	2,410															
CEMETERY	[*]	2,577	10,020	(7,443)	3,094	---	(4,349)	---	---	---	(100)	---	---	---	---	---
SPICER	1,122															
LAKE UTILITY		164,506	165,740	(1,234)	107	---	(1,127)	---	---	---	---	---	---	---	---	---
SPRINGFIELD	2,206															
HEAT		32,293	79,896	(47,603)	3,150	40,340	(84,793)	---	---	---	---	---	---	---	---	---
MEDICAL CLINIC & SERVICES		13,260	35,004	(21,744)	53,124	---	31,380	---	---	---	---	---	---	---	---	---
120 STARBUCK	1,334															
STORM SEWER	[0]	6,501	23,605	(17,104)	---	---	(17,104)	---	---	---	---	39,278	---	---	---	---
STEWART	563															
STORM SEWER		15,510	5,187	10,323	712	1,380	9,655	---	---	---	---	---	---	1,380	6,915	
TONKA BAY	1,551															
ANTENNA	[*]	43,922	---	43,922	---	---	43,922	---	---	---	---	---	---	---	---	---
LIQUOR LEASE		22,940	3,378	19,562	3,030	---	22,592	---	---	---	21,199	---	---	---	---	---
STORMWATER	[*]	11,629	1,098	10,531	---	---	10,531	---	---	---	---	---	---	---	---	---
TRACY	2,260															
CLINIC BUILDING		136,620	131,129	5,491	33,396	---	38,887	---	---	---	---	17,210	---	---	---	---
DEPUTY REGISTRAR		986,748	957,475	29,273	1,540	---	30,813	---	---	---	23,500	1,270	---	---	---	---
UTILITY SURCHARGE		120,059	66,624	53,435	14,451	17,520	50,366	---	---	---	(8,020)	109,667	---	17,520	39,164	
		<u>6,183,780</u>	<u>5,514,562</u>	<u>669,218</u>	<u>1,688,350</u>	<u>398,592</u>	<u>1,958,976</u>	<u>39,573</u>	<u>---</u>	<u>400,864</u>	<u>(19,102)</u>	<u>2,998,345</u>	<u>2,291,300</u>	<u>211,910</u>	<u>825,408</u>	

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
ADA	1,688	1	ON & OFF SALE	409,618	265,935	143,683	179,626	(35,943)	468	---	(35,475)	---	7,774	---	---	---
AITKIN	2,036	1	OFF SALE ONLY	819,762	637,159	182,603	145,982	36,621	15,970	31	52,560	45,000	6,906	---	---	---
AKELEY	411	1	ON & OFF SALE	422,298	261,828	160,470	126,749	33,721	---	---	33,721	16,000	4,561	---	---	---
AUDUBON	449	1	ON & OFF SALE	495,077	295,111	199,966	171,561	28,405	3,071	19,631	11,845	1,000	---	---	19,631	5,343
AVOCA	145	1	ON & OFF SALE	176,016	99,513	76,503	85,258	(8,755)	3,710	108	(5,153)	---	7,767	---	---	---
BAGLEY	1,231	1	OFF SALE ONLY	665,986	528,840	137,146	100,017	37,129	945	---	38,074	30,000	3,190	---	---	---
BALATON	637	1	ON & OFF SALE	328,799	193,171	135,628	114,370	21,258	8,924	---	30,182	12,000	13,457	---	---	---
BARNESVILLE	2,201	1	OFF SALE ONLY	225,867	166,401	59,466	48,945	10,521	767	---	11,288	20,000	---	---	---	---
BARNUM	529	1	ON & OFF SALE	361,532	201,484	160,048	122,817	37,231	14,108	---	51,339	26,003	---	---	---	---
BATTLE LAKE	751	1	OFF SALE ONLY	727,473	530,818	196,655	127,792	68,863	7,027	22,775	53,115	10,000	10,098	---	22,775	---
BAUDETTE	1,096	1	ON & OFF SALE	953,658	604,302	349,356	229,030	120,326	15,312	---	135,638	100,000	---	---	---	---
BEAVER BAY	181	1	ON & OFF SALE	309,441	155,899	153,542	188,181	(34,639)	13,565	---	(21,074)	---	---	---	---	---
BELVIEW	406	1	ON & OFF SALE	292,661	163,472	129,189	141,066	(11,877)	3,181	---	(8,696)	---	14,571	---	---	---
BERTHA	469	1	ON & OFF SALE	183,890	106,170	77,720	81,532	(3,812)	2,682	---	(1,130)	---	541	---	---	---
BIG FALLS	264	1	ON & OFF SALE	248,279	135,704	112,575	98,976	13,599	215	---	13,814	---	---	---	---	---
BIGFORK	471	1	ON & OFF SALE	253,314	147,055	106,259	100,890	5,369	---	---	5,369	19,000	---	---	---	---
BISCA Y	115	1	ON & OFF SALE	370,749	176,730	194,019	174,052	19,967	24,876	---	44,843	36,400	1,696	---	---	---
BLACKDUCK	714	1	ON & OFF SALE	689,596	419,795	269,801	222,244	47,557	14,371	---	61,928	55,000	177	---	---	---
BOYD	205	1	ON & OFF SALE	299,580	159,940	139,640	113,972	25,668	1,766	---	27,434	4,608	---	---	---	---
BRAHAM	1,295	1	OFF SALE ONLY	764,474	586,520	177,954	151,716	26,238	47,524	47,286	26,476	21,000	17,152	---	3,305	25,125
BRANDON	448	1	ON & OFF SALE	354,986	214,418	140,568	113,549	27,019	7,626	---	34,645	---	---	---	---	---
BROWERVILLE	734	1	ON & OFF SALE	415,081	229,493	185,588	168,427	17,161	3,356	---	20,517	21,279	31,186	---	---	---
BROWNS VALLEY	672	1	ON & OFF SALE	257,721	156,873	100,848	92,473	8,375	5,305	---	13,680	6,700	6,740	---	---	---
BUFFALO LAKE	773	1	ON & OFF SALE	329,672	192,514	137,158	96,873	40,285	4,040	---	44,325	---	---	---	---	---
BUTTERFIELD	561	1	OFF SALE ONLY	196,302	151,168	45,134	47,914	(2,780)	1,890	---	(890)	---	30,517	---	---	---
CALLAWAY	199	1	ON & OFF SALE	337,170	214,835	122,335	113,311	9,024	7,052	2,225	13,851	9,876	---	---	---	---
CANTON	340	1	OFF SALE ONLY	96,433	70,731	25,702	20,803	4,899	9,639	---	14,538	---	---	---	---	---
CLARISSA	605	1	ON & OFF SALE	323,765	201,750	122,015	126,565	(4,550)	3,450	---	(1,100)	11,000	1,249	---	---	---
CLEARBROOK	563	1	ON & OFF SALE	372,240	218,456	153,784	146,665	7,119	980	---	8,099	10,000	953	---	---	---
CLEMENTS	190	1	ON & OFF SALE	163,776	114,967	48,809	73,317	(24,508)	36,351	---	11,843	4,200	315	---	---	---
CLEVELAND	669	1	ON & OFF SALE	239,593	155,810	83,783	108,591	(24,808)	12,554	4,064	(16,318)	1	3,954	55,000	4,064	5,503
CLONTARF	170	1	ON & OFF SALE	261,506	154,322	107,184	96,323	10,861	---	---	10,861	10,500	---	---	---	---
CONGER	151	1	ON & OFF SALE	174,838	93,371	81,467	69,124	12,343	12,747	---	25,090	---	---	---	---	---
COOK	612	1	OFF SALE ONLY	881,979	666,456	215,523	125,598	89,925	6,283	6,059	90,149	135,000	23,065	---	6,059	18,274
COTTONWOOD	1,144	1	ON & OFF SALE	486,964	298,535	188,429	159,152	29,277	590	2,277	27,590	6,000	29,907	---	2,277	4,610
CROMWELL	188	1	ON & OFF SALE	397,388	220,145	177,243	121,046	56,197	10,556	84	66,669	59,592	7,666	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	Number of Stores		Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
								Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
CURRIE	220	1	ON & OFF SALE	191,554	137,407	54,147	81,244	(27,097)	4,121	682	(23,658)	(164)	---	---	---	---	
DALTON	260	1	OFF SALE ONLY	228,758	175,492	53,266	43,554	9,712	2,137	---	11,849	---	---	---	---	---	
DANVERS	107	1	ON & OFF SALE	262,260	132,944	129,316	95,804	33,512	3,530	---	37,042	11,000	---	---	---	---	
DARWIN	276	1	OFF SALE ONLY	535,208	418,848	116,360	62,658	53,702	5,386	---	59,088	11,000	---	---	---	---	
DAWSON	1,520	1	OFF SALE ONLY	348,862	256,227	92,635	88,198	4,437	4,839	---	9,276	3,125	---	---	---	---	
DE GRAFF	129	1	ON & OFF SALE	246,485	132,079	114,406	77,341	37,065	---	---	37,065	7,500	19,579	---	---	---	
DELAVAN	215	1	ON & OFF SALE	182,425	97,682	84,743	93,763	(9,020)	12,000	2,029	951	---	---	---	---	---	
DUNDEE	101	1	ON & OFF SALE	126,721	67,293	59,428	60,844	(1,416)	9,443	---	8,027	3,600	2,675	---	---	---	
EAGLE BEND	610	1	ON & OFF SALE	248,541	149,180	99,361	90,046	9,315	17,414	---	26,729	---	1,871	---	---	---	
ELBOW LAKE	1,277	1	OFF SALE ONLY	270,784	193,280	77,504	73,379	4,125	885	1,459	3,551	500	---	---	1,459	4,455	
ELIZABETH	172	1	OFF SALE ONLY	326,139	259,125	67,014	56,940	10,074	7,548	---	17,622	9,360	1,841	---	---	---	
ELLENDALE	595	1	ON & OFF SALE	278,482	172,260	106,222	102,477	3,745	8,575	700	11,620	38,000	3,729	---	---	---	
ELLSWORTH	538	1	ON & OFF SALE	184,327	97,719	86,608	77,827	8,781	8,623	---	17,404	10,000	---	---	---	---	
ELMORE	720	1	OFF SALE ONLY	145,623	110,469	35,154	34,671	483	1,293	---	1,776	600	---	---	---	---	
ERHARD	147	1	OFF SALE ONLY	277,129	211,463	65,666	54,245	11,421	5,559	174	16,806	5,000	1,527	---	---	---	
FAIRFAX	1,306	1	ON & OFF SALE	341,407	220,537	120,870	137,236	(16,366)	16,318	---	(48)	50,000	1,561	---	---	---	
FIFTY LAKES	393	1	ON & OFF SALE	266,245	120,711	145,534	108,777	36,757	3,416	---	40,173	---	348	---	---	---	
FINLAYSON	319	1	ON & OFF SALE	414,821	218,340	196,481	122,952	73,529	1,200	---	74,729	---	7,044	---	---	---	
FLENSBURG	244	1	ON & OFF SALE	164,793	78,850	85,943	88,825	(2,882)	4,044	1,598	(436)	---	2,610	---	1,598	---	
FORESTON	389	1	ON & OFF SALE	317,841	177,463	140,378	121,071	19,307	4,453	---	23,760	5,000	1,480	---	---	---	
FRAZEE	1,374	1	ON & OFF SALE	569,730	337,422	232,308	227,321	4,987	---	---	4,987	---	---	---	---	---	
GILMAN	225	1	ON & OFF SALE	314,289	159,301	154,988	148,425	6,563	19,228	---	25,791	20,000	3,822	---	---	---	
GOODRIDGE	97	1	ON & OFF SALE	230,721	133,845	96,876	98,452	(1,576)	7,766	---	6,190	4,000	---	---	---	---	
GRAND MARAIS	1,369	1	OFF SALE ONLY	1,103,558	746,423	357,135	183,615	173,520	18,122	---	191,642	---	15,060	---	---	---	
HACKENSACK	306	1	ON & OFF SALE	595,701	402,545	193,156	178,121	15,035	19	---	15,054	18,000	1,415	---	---	---	
HADLEY	79	1	ON & OFF SALE	101,664	52,692	48,972	66,028	(17,056)	12,752	85	(4,389)	---	---	---	---	---	
HANLEY FALLS	320	1	ON & OFF SALE	234,106	117,463	116,643	91,230	25,413	348	---	25,761	5,000	1,858	---	---	---	
HANSKA	438	1	ON & OFF SALE	373,002	180,196	192,806	153,386	39,420	3,748	---	43,168	20,000	2,574	---	---	---	
HAWLEY	1,884	1	OFF SALE ONLY	420,579	338,103	82,476	136,052	(53,576)	2,623	4,160	(55,113)	1,000	---	---	4,160	---	
HERMAN	446	1	ON & OFF SALE	317,104	197,587	119,517	116,986	2,531	19,684	90	22,125	70,525	4,900	---	---	---	
HERON LAKE	767	1	ON & OFF SALE	237,184	138,666	98,518	86,757	11,761	641	---	12,402	13,000	400	---	---	---	
HINCKLEY	1,305	1	ON & OFF SALE	1,309,398	870,840	438,558	307,451	131,107	3,985	13,465	121,627	99,800	178,902	---	13,465	---	
HITTERDAL	201	1	ON & OFF SALE	298,485	157,426	141,059	108,346	32,713	---	---	32,713	10,000	---	---	---	---	
HOLDINGFORD	745	1	ON & OFF SALE	333,169	174,794	158,375	119,607	38,768	---	---	38,768	40,320	30,660	---	---	---	
HOUSTON	1,022	1	ON & OFF SALE	403,976	221,055	182,921	183,711	(790)	9,769	---	8,979	19,200	---	---	---	---	
HOWARD LAKE	1,867	1	ON & OFF SALE	908,700	607,637	301,063	229,278	71,785	10,030	1,048	80,767	80,000	763	---	---	---	

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
							Expense	Income	Revenue	Expense				Interest Payments	Principal Payments	
ISANTI	2,613	1	OFF SALE ONLY	1,330,013	1,001,361	328,652	192,470	136,182	17,028	---	153,210	76,500	---	---	---	---
ISLE	731	1	ON & OFF SALE	1,122,514	806,080	316,434	273,315	43,119	721	---	43,840	30,780	---	---	---	---
IVANHOE	675	1	ON & OFF SALE	336,585	196,234	140,351	119,356	20,995	953	---	21,948	1,000	148,894	---	---	---
JASPER	599	1	ON & OFF SALE	203,715	110,507	93,208	96,253	(3,045)	2,615	---	(430)	---	2,841	---	---	---
KELLIHER	301	1	ON & OFF SALE	312,987	160,466	152,521	119,780	32,741	3,424	---	36,165	20,000	47,191	---	---	---
KELLOGG	445	1	ON & OFF SALE	150,161	65,697	84,464	82,089	2,375	7,061	---	9,436	6,000	1,736	---	---	---
KENSINGTON	285	1	ON & OFF SALE	---	---	---	12,860	(12,860)	142,880	---	130,020	162,081	---	---	---	---
KENYON	1,667	1	ON & OFF SALE	469,756	264,590	205,166	177,682	27,484	6,891	---	34,375	52,655	2,498	---	---	---
KIESTER	540	1	OFF SALE ONLY	119,858	80,154	39,704	27,295	12,409	---	---	12,409	---	---	---	---	---
LAFAYETTE	529	1	ON & OFF SALE	199,449	98,586	100,863	95,767	5,096	49	---	5,145	---	1,000	---	---	---
LAKE BENTON	710	1	ON & OFF SALE	230,578	121,590	108,988	91,202	17,786	8,110	---	25,896	---	---	---	---	---
LAKE LILLIAN	257	1	OFF SALE ONLY	142,657	112,853	29,804	42,050	(12,246)	---	---	(12,246)	(10,000)	---	---	---	---
LAKE PARK	786	1	ON & OFF SALE	620,636	384,546	236,090	209,159	26,931	9,474	---	36,405	10,000	4,100	---	---	---
LAKE WILSON	269	1	ON & OFF SALE	226,523	129,333	97,190	104,752	(7,562)	8,767	101	1,104	---	707	---	---	---
LAKEFIELD	1,714	1	OFF SALE ONLY	251,799	178,988	72,811	70,522	2,289	6,574	97	8,766	(247)	---	---	---	---
LANCASTER	365	1	ON & OFF SALE	246,754	145,818	100,936	83,531	17,405	431	---	17,836	10,000	841	---	---	---
LE CENTER	2,285	1	ON & OFF SALE	643,254	435,231	208,023	159,701	48,322	16,150	---	64,472	100,000	---	---	---	---
LEROY	925	1	OFF SALE ONLY	172,052	139,731	32,321	37,002	(4,681)	4,080	---	(601)	---	---	---	---	---
LEWISVILLE	268	1	ON & OFF SALE	209,481	100,336	109,145	86,221	22,924	4,000	3,561	23,363	---	3,855	---	---	---
LEXINGTON	2,219	1	OFF SALE ONLY	2,405,841	1,891,834	514,007	324,269	189,738	21,630	---	211,368	124,500	---	---	---	---
LISMORE	236	1	ON & OFF SALE	296,355	156,074	140,281	146,587	(6,306)	377	4,873	(10,802)	---	---	---	4,873	8,353
LITTLEFORK	675	1	ON & OFF SALE	278,284	157,254	121,030	111,605	9,425	2,940	---	12,365	5,000	717	---	---	---
LONGVILLE	180	1	ON & OFF SALE	675,914	399,966	275,948	179,081	96,867	---	---	96,867	40,000	---	---	---	---
LONSDALE	1,566	1	ON & OFF SALE	694,834	436,152	258,682	165,912	92,770	17,198	---	109,968	85,000	4,148	---	---	---
MABEL	765	1	ON & OFF SALE	274,330	172,047	102,283	89,788	12,495	6,038	11,059	7,474	10,000	---	---	---	---
MADELIA	2,343	1	OFF SALE ONLY	293,972	224,490	69,482	44,963	24,519	10,372	---	34,891	20,000	5,308	---	---	---
MADISON	1,758	1	OFF SALE ONLY	316,923	232,365	84,558	74,039	10,519	1,202	---	11,721	4,699	256	---	---	---
MAHNOMEN	1,214	2	ON & OFF SALE	868,750	580,306	288,444	254,849	33,595	32,782	2,500	63,877	22,644	838	---	---	---
MAPLE LAKE	1,656	1	OFF SALE ONLY	930,359	720,446	209,913	134,511	75,402	9,525	818	84,109	20,000	132,004	---	---	---
MAPLETON	1,681	1	ON & OFF SALE	377,431	221,849	155,582	129,491	26,091	25,788	---	51,879	---	18,909	---	---	---
MAYNARD	383	1	ON & OFF SALE	326,639	169,184	157,455	134,742	22,713	628	---	23,341	8,000	140	---	---	---
MAZEPPA	780	1	ON & OFF SALE	302,088	182,299	119,789	104,578	15,211	8,749	---	23,960	40,000	---	---	---	---
MEDFORD	1,018	1	ON & OFF SALE	556,910	325,619	231,291	181,731	49,560	14,647	---	64,207	30,000	21,077	---	---	---
MENAHGA	1,220	1	ON & OFF SALE	741,040	442,332	298,708	210,112	88,596	4,659	9,315	83,940	50,000	1,237	---	9,315	9,271
MENTOR	143	1	ON & OFF SALE	316,766	157,719	159,047	133,617	25,430	12,584	---	38,014	34,300	1,622	---	---	---
MILLERVILLE	117	1	ON & OFF SALE	310,807	172,859	137,948	116,928	21,020	5,816	500	26,336	24,500	1,800	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
MILTONA	293	1	ON & OFF SALE	513,079	305,476	207,603	171,370	36,233	20,676	---	56,909	15,000	---	---	---	---
MOOSE LAKE	2,343	1	ON & OFF SALE	747,091	462,340	284,751	187,084	97,667	11,726	---	109,393	114,582	---	---	---	---
MORTON	443	1	ON & OFF SALE	298,417	157,204	141,213	125,269	15,944	6,022	---	21,966	20,000	5,651	---	---	---
NEVIS	358	1	ON & OFF SALE	479,203	269,237	209,966	147,024	62,942	---	---	62,942	77,477	---	---	---	---
NEW YORK MILLS	1,162	1	ON & OFF SALE	559,747	340,290	219,457	150,196	69,261	3,373	---	72,634	80,000	---	---	---	---
NISSWA	1,974	1	ON & OFF SALE	1,054,422	714,522	339,900	242,532	97,368	---	---	97,368	87,500	2,094	---	---	---
NORTHOME	229	1	ON & OFF SALE	184,398	104,319	80,079	63,412	16,667	4,535	---	21,202	30,000	---	---	---	---
OGEMA	143	1	ON & OFF SALE	345,001	239,634	105,367	70,319	35,048	5,686	---	40,734	5,000	788	---	---	---
OGILVIE	478	1	ON & OFF SALE	392,502	231,229	161,273	141,979	19,294	32,714	161	51,847	36,400	---	---	---	---
OKABENA	184	1	ON & OFF SALE	246,725	154,953	91,772	115,274	(23,502)	19,731	---	(3,771)	---	5,563	---	---	---
ORR	246	1	ON & OFF SALE	452,466	265,365	187,101	169,537	17,564	16,203	176	33,591	15,000	12,347	---	176	10,185
OSAKIS	1,598	1	ON & OFF SALE	502,814	298,736	204,078	157,021	47,057	9,869	---	56,926	25,000	---	---	---	---
PALISADE	119	1	ON & OFF SALE	356,267	238,442	117,825	94,404	23,421	4,657	---	28,078	---	---	---	---	---
PARKERS PRAIRIE	1,013	1	ON & OFF SALE	364,726	238,028	126,698	106,155	20,543	25,628	---	46,171	---	3,651	---	---	---
PAYNESVILLE	2,295	1	OFF SALE ONLY	693,462	530,440	163,022	115,966	47,056	8,119	---	55,175	32,500	1,840	---	---	---
PELICAN RAPIDS	2,380	1	OFF SALE ONLY	518,992	408,901	110,091	115,955	(5,864)	1,763	---	(4,101)	6,000	---	---	---	---
PINE ISLAND	2,593	1	ON & OFF SALE	610,406	370,757	239,649	211,927	27,722	31,856	---	59,578	---	6,825	---	---	---
RANDALL	536	1	ON & OFF SALE	483,330	305,293	178,037	137,713	40,324	7,698	---	48,022	40,000	639	---	---	---
RANIER	186	1	ON & OFF SALE	362,473	177,798	184,675	156,059	28,616	486	---	29,102	15,000	6,047	---	---	---
REMER	371	1	ON & OFF SALE	491,370	279,901	211,469	150,068	61,401	---	---	61,401	63,024	---	---	---	---
RENVILLE	1,314	1	ON & OFF SALE	481,769	299,393	182,376	168,636	13,740	37,298	---	51,038	56,000	16,353	---	---	---
ROUND LAKE	424	1	OFF SALE ONLY	75,897	59,836	16,061	31,786	(15,725)	2,888	---	(12,837)	---	---	---	---	---
RUSH CITY	2,177	1	ON & OFF SALE	739,729	458,070	281,659	234,762	46,897	7,804	---	54,701	20,000	---	---	---	---
RUSHFORD	1,728	1	ON & OFF SALE	509,648	345,620	164,028	125,924	38,104	12,826	---	50,930	25,000	14,561	---	---	---
RUSSELL	367	1	ON & OFF SALE	257,281	135,478	121,803	83,137	38,666	7,836	---	46,502	60,000	2,006	---	---	---
SACRED HEART	543	1	ON & OFF SALE	302,709	169,998	132,711	148,949	(16,238)	17,663	---	1,425	---	509	---	---	---
SEBEKA	701	1	ON & OFF SALE	489,030	275,092	213,938	138,627	75,311	5,176	---	80,487	30,000	---	---	---	---
SHERBURN	1,076	1	ON & OFF SALE	382,811	228,717	154,094	126,928	27,166	10,860	418	37,608	5,000	5,991	---	---	---
SILVER BAY	2,065	1	ON & OFF SALE	692,331	418,549	273,782	229,997	43,785	20,067	---	63,852	31,926	705	---	---	---
SILVER LAKE	773	1	ON & OFF SALE	520,534	298,846	221,688	207,113	14,575	3,583	---	18,158	24,500	1,997	---	---	---
SOUTH HAVEN	207	1	ON & OFF SALE	329,386	173,347	156,039	127,385	28,654	2,257	---	30,911	10,481	1,502	---	---	---
SPRING GROVE	1,307	1	ON & OFF SALE	340,257	205,848	134,409	126,337	8,072	4,245	---	12,317	18,674	---	---	---	---
ST. HILAIRE	272	1	ON & OFF SALE	408,918	215,927	192,991	145,003	47,988	8,101	144	55,945	41,000	---	---	---	---
ST. LEO	104	1	ON & OFF SALE	117,681	58,715	58,966	62,946	(3,980)	6,314	---	2,334	---	---	---	---	---
STACY	1,317	1	ON & OFF SALE	526,134	349,937	176,197	156,631	19,566	576	---	20,142	10,000	4,976	---	---	---
TRACY	2,260	1	ON & OFF SALE	559,104	340,789	218,315	229,790	(11,475)	34,595	---	23,120	30,000	12,238	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
							Expense	Income	Revenue	Expense				Interest Payments	Principal Payments	
TRIMONT	755	1	OFF SALE ONLY	151,719	111,610	40,109	48,520	(8,411)	1,568	---	(6,843)	---	---	---	---	---
TWIN VALLEY	857	1	ON & OFF SALE	433,291	264,518	168,773	145,844	22,929	5,948	4,248	24,629	5,000	---	---	149	---
ULEN	533	1	ON & OFF SALE	235,886	138,031	97,855	90,992	6,863	368	---	7,231	10,000	10,250	---	---	---
UNDERWOOD	327	1	OFF SALE ONLY	359,771	272,673	87,098	64,688	22,410	1,141	3,946	19,605	21,939	---	---	---	---
VERGAS	312	1	OFF SALE ONLY	375,165	281,749	93,416	65,676	27,740	8,579	---	36,319	10,000	---	---	---	---
VERNDALE	574	1	ON & OFF SALE	242,722	118,205	124,517	93,836	30,681	2,217	---	32,898	---	2,074	---	---	---
VESTA	341	1	ON & OFF SALE	167,080	82,132	84,948	85,391	(443)	423	---	(20)	4,000	2,744	---	---	---
WALDORF	241	1	ON & OFF SALE	219,155	110,290	108,865	86,114	22,751	3,907	---	26,658	5,000	6,023	---	---	---
WALKER	1,100	1	OFF SALE ONLY	770,254	563,709	206,545	132,087	74,458	---	---	74,458	100,000	877	---	---	---
WALNUT GROVE	633	1	ON & OFF SALE	243,934	129,404	114,530	95,543	18,987	9,198	---	28,185	20,775	113,227	---	---	---
WARROAD	1,754	1	OFF SALE ONLY	840,579	613,732	226,847	154,790	72,057	---	---	72,057	85,000	---	---	---	---
WAVERLY	755	1	ON & OFF SALE	368,983	232,602	136,381	137,502	(1,121)	9,829	---	8,708	20,000	1,024	---	---	---
WELLS	2,495	1	ON & OFF SALE	645,829	417,495	228,334	198,372	29,962	13,671	1,317	42,316	22,853	7,695	---	1,317	5,883
WEST CONCORD	843	1	ON & OFF SALE	298,248	153,852	144,396	146,999	(2,603)	18,893	---	16,290	---	---	---	---	---
WILLIAMS	201	1	ON & OFF SALE	333,354	210,283	123,071	157,761	(34,690)	14,549	1,310	(21,451)	10,000	1,084	---	---	---
WILMONT	331	1	ON & OFF SALE	218,153	116,651	101,502	111,974	(10,472)	14,239	107	3,660	---	1,363	---	---	---
WINNEBAGO	1,474	1	ON & OFF SALE	---	---	---	21,525	(21,525)	8,481	---	(13,044)	7,050	---	---	---	---
WINTON	190	1	ON & OFF SALE	201,539	104,595	96,944	138,668	(41,724)	19,515	---	(22,209)	20,000	2,790	---	---	---
WOLF LAKE	31	1	ON & OFF SALE	324,361	190,009	134,352	105,444	28,908	8,163	---	37,071	30,000	17,607	---	---	---
WOOD LAKE	433	1	ON & OFF SALE	252,493	140,535	111,958	120,663	(8,705)	1,033	---	(7,672)	7,000	1,936	---	---	---
		165		67,425,896	43,007,053	24,418,843	20,504,539	3,914,304	1,479,096	174,681	5,218,719	3,606,618	1,184,757	55,000	94,623	97,002

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ENTERPRISE FUND FOOTNOTES

- [*] The accrual basis of accounting is used; however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise fund operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] Joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the Governmental Funds.
- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.

ENTERPRISE FUND FOOTNOTES

- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] Discretely presented component unit.
- [99] Failed to report in time for this publication.

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND						Total Bonded Indebtedness	Refunding	Other Long Term Debt	
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue				All Other
ADA	1,688	140,000	---	---	130,000	2,469,000	---	4,250,000	6,989,000	215,000	3,113,953
ADAMS	800	---	---	---	265,000	1,758,000	1,670,000	---	3,693,000	1,290,000	3,981
ADRIAN	1,228	170,000	---	---	210,000	445,000	1,061,084	---	1,886,084	170,000	242,009
AITKIN	2,036	260,000	395,000	---	60,000	1,428,953	800,000	---	2,943,953	---	588,717
AKELEY	411	---	---	---	---	665,000	---	---	665,000	145,000	82,500
ALBANY	1,818	---	1,759,326	---	1,860,000	---	---	---	3,619,326	185,000	589,905
ALBERTA	141	---	---	---	---	---	---	---	---	---	41,658
ALDEN	660	---	---	---	160,000	---	---	---	160,000	---	---
ALDRICH	51	---	---	---	---	---	---	---	---	---	---
ALPHA	123	---	---	---	---	---	---	---	---	---	---
ALTURA	423	---	---	---	---	---	---	---	---	---	---
ALVARADO	367	210,000	---	---	---	---	196,000	---	406,000	210,000	631,672
AMBOY	571	---	---	---	---	---	---	---	---	---	68,000
ARCO	99	---	---	---	---	104,000	---	---	104,000	---	18,987
ARGYLE	659	---	---	---	890,000	---	---	---	890,000	150,000	403,746
ARLINGTON	2,072	590,000	---	---	835,000	2,910,000	1,710,000	---	6,045,000	180,000	429,701
ASHBY	478	---	---	---	110,000	828,000	---	---	938,000	---	---
ASKOV	372	---	---	---	---	300,000	---	---	300,000	---	434,000
ATWATER	1,077	---	---	---	2,505,000	---	484,792	---	2,989,792	2,505,000	---
AUDUBON	449	1,040,000	---	---	262,000	---	---	---	1,302,000	---	332,572
AURORA	1,836	---	---	---	2,035,000	---	2,960,000	---	4,995,000	---	---
AVOCA	145	---	---	---	20,000	---	---	---	20,000	---	---
AVON	1,264	---	185,000	---	1,255,000	140,000	---	---	1,580,000	235,000	634,240
BABBITT	1,662	---	---	---	---	2,020,000	---	---	2,020,000	---	895,898
BACKUS	311	---	---	---	---	275,000	---	---	275,000	---	---
BADGER	470	---	---	---	70,000	---	---	---	70,000	70,000	296,000
BAGLEY	1,231	---	---	---	---	2,427,000	---	---	2,427,000	---	1,673,835
BALATON	637	---	---	---	---	405,500	---	---	405,500	---	774,645
BARNESVILLE	2,201	---	---	---	1,495,000	1,960,000	610,000	---	4,065,000	875,000	198,561
BARNUM	529	---	---	---	148,000	586,000	---	---	734,000	---	---
BARRETT	357	---	---	---	575,957	110,900	---	---	686,857	---	55,000
BARRY	22	---	---	---	---	---	---	---	---	---	14,300
BATTLE LAKE	751	---	---	---	390,000	150,000	365,000	---	905,000	---	79,389
BAUDETTE	1,096	---	---	---	---	---	---	---	---	---	1,350,087
BEARDSLEY	255	---	---	---	---	---	---	---	---	---	175,030
BEAVER BAY	181	---	---	---	55,000	---	362,500	---	417,500	55,000	---

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
BEAVER CREEK	247	---	---	---	---	54,299	---	---	54,299	---	123,699
BEJOU	96	---	---	---	---	---	---	---	---	---	---
BELGRADE	751	---	320,000	---	675,000	200,000	2,265,000	---	3,460,000	930,000	---
BELLECHESTER	173	---	---	---	---	185,000	---	---	185,000	---	3,000
BELLINGHAM	203	---	---	---	---	---	---	---	---	---	---
BELTRAMI	98	---	---	---	52,000	---	---	---	52,000	---	---
BELVIEW	406	---	---	---	75,000	1,900,000	1,495,000	---	3,470,000	1,735,000	31,267
BENA	116	---	---	---	---	---	---	---	---	---	---
BERTHA	469	---	---	---	---	---	---	---	---	---	---
BETHEL	448	---	---	---	---	---	---	---	---	---	461,153
BIG FALLS	264	---	---	---	---	---	---	---	---	---	---
BIGELOW	230	---	---	---	85,500	---	---	---	85,500	---	---
BIGFORK	471	---	---	---	140,000	---	---	---	140,000	---	24,000
BINGHAM LAKE	164	---	---	---	---	129,000	---	---	129,000	---	---
BIRCHWOOD	968	---	---	---	---	110,000	---	---	110,000	---	---
BIRD ISLAND	1,189	---	---	---	590,000	45,000	---	---	635,000	30,000	155,000
BISCAY	115	---	---	---	---	---	---	---	---	---	---
BIWABIK	936	---	195,000	---	685,000	---	45,000	---	925,000	330,000	495,887
BLACKDUCK	714	---	---	---	264,088	568,000	---	---	832,088	345,000	202,409
BLOMKEST	183	97,000	---	---	---	---	---	---	97,000	---	---
BLOOMING PRAIRIE	1,955	---	---	---	1,100,000	1,605,000	820,000	---	3,525,000	1,960,000	312,239
BLUFFTON	212	56,000	---	---	---	---	---	---	56,000	56,000	---
BOCK	106	255,000	---	---	---	---	---	---	255,000	---	---
BORUP	90	---	---	---	---	---	---	---	---	---	---
BOVEY	664	---	---	---	320,000	---	---	---	320,000	---	117,293
BOWLUS	259	105,000	---	---	---	---	---	---	105,000	---	---
BOY RIVER	40	---	---	---	---	---	---	---	---	---	---
BOYD	205	---	---	---	150,000	---	---	---	150,000	---	135,000
BRAHAM	1,295	---	265,000	---	---	334,000	141,000	---	740,000	65,000	205,271
BRANDON	448	---	199,000	---	1,332,797	---	---	---	1,531,797	---	38,527
BREEZY POINT	1,063	---	585,000	---	352,000	---	97,562	---	1,034,562	---	1,467,516
BREWSTER	499	---	---	---	180,000	85,000	---	---	265,000	265,000	116,726
BRICELYN	374	---	---	---	---	225,000	---	---	225,000	---	84,489
BROOK PARK	156	---	---	---	---	---	---	---	---	---	44,000
BROOKS	140	---	---	---	---	---	---	---	---	---	---
BROOKSTON	97	---	---	---	---	---	---	---	---	---	---

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
BROOTEN	650	---	---	---	---	---	---	---	---	247,024	
BROWERVILLE	734	---	205,000	---	225,000	---	275,000	---	705,000	503,035	
BROWNS VALLEY	672	---	---	---	352,000	439,000	---	---	791,000	---	
BROWNSDALE	724	---	---	---	519,478	---	---	---	519,478	---	
BROWNSVILLE	523	240,000	---	---	20,000	450,000	---	---	710,000	20,000	
BROWNTON	811	---	---	---	2,099,000	85,000	---	---	2,184,000	204,000	
BRUNO	102	---	---	---	---	---	---	---	---	---	
BUCKMAN	210	80,000	---	---	---	20,000	---	---	100,000	80,000	
BUFFALO LAKE	773	135,000	---	---	---	280,000	---	---	415,000	3,149,302	
BUHL	985	---	320,000	---	315,000	125,000	---	---	760,000	310,572	
BURTRUM	142	---	---	---	---	---	---	---	---	---	
BUTTERFIELD	561	---	---	---	---	875,000	---	---	875,000	61,064	
CALLAWAY	199	65,000	---	---	---	---	---	---	65,000	---	
CALUMET	373	---	---	---	---	334,000	---	---	334,000	---	
CAMPBELL	236	---	---	---	---	---	---	---	---	---	
CANBY	1,905	212,000	205,000	---	1,560,000	565,000	---	---	2,542,000	1,830,000	
CANTON	340	---	---	---	---	---	---	---	---	34,809	
CARLOS	337	---	---	---	1,190,000	100,000	---	---	1,290,000	100,000	
CARLTON	800	110,000	---	---	1,385,000	---	---	---	1,495,000	210,000	
CARVER	1,462	---	---	---	880,000	1,230,000	---	---	2,110,000	315,000	
CASS LAKE	863	---	---	---	---	264,000	---	---	264,000	636,912	
CEDAR MILLS	52	---	---	---	---	---	---	---	---	---	
CENTER CITY	597	---	---	---	365,000	---	---	---	365,000	---	
CEYLON	407	---	---	---	---	765,000	---	---	765,000	765,000	
CHANDLER	273	---	---	---	---	60,000	127,923	---	187,923	---	
CHATFIELD	2,400	546,000	483,990	---	1,020,432	990,000	1,845,000	---	4,885,422	345,000	
CHICKAMAW BEACH	149	---	---	---	19,000	---	---	---	19,000	---	
CHOKIO	444	---	---	---	671,000	---	---	---	671,000	195,000	
CLARA CITY	1,384	---	---	---	---	370,000	1,320,000	---	1,690,000	1,320,000	
CLAREMONT	620	1,445,000	---	---	---	---	---	---	1,445,000	97,751	
CLARISSA	605	108,000	---	---	---	1,563,100	---	---	1,671,100	---	
CLARKFIELD	938	---	---	---	245,000	3,160,000	514,811	---	3,919,811	2,630,000	
CLARKS GROVE	731	---	---	---	---	---	---	---	---	---	
CLEAR LAKE	273	---	---	---	176,000	---	---	---	176,000	202,678	
CLEARBROOK	563	1,230,000	---	---	---	290,000	---	---	1,520,000	80,000	
CLEARWATER	883	---	---	---	805,000	92,000	---	---	897,000	1,587,506	

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
CLEMENTS	190	---	---	---	---	---	---	---	---	---	
CLEVELAND	669	---	---	---	---	550,000	---	---	550,000	55,000	75,187
CLIMAX	241	---	---	---	---	---	---	---	---	---	50,000
CLINTON	443	---	---	---	---	---	---	---	---	---	396,509
CLITHERALL	123	---	---	---	---	---	---	---	---	---	---
CLONTARF	170	---	---	---	---	---	---	---	---	---	---
COATES	167	---	---	---	---	---	---	---	---	---	5,121
COBDEN	53	---	---	---	195,250	---	---	---	195,250	---	---
COHASSET	2,481	450,000	3,890,000	---	1,620,000	690,000	2,095,000	---	8,745,000	1,590,000	177,406
COLERAINE	1,123	---	---	---	---	545,000	---	---	545,000	---	2,530,653
COLOGNE	1,068	35,000	---	---	16,500	---	---	---	51,500	---	1,316,730
COMFREY	368	---	---	---	160,000	---	533,000	---	693,000	---	226,125
COMSTOCK	123	---	---	---	---	---	---	---	---	---	---
CONGER	151	---	---	---	---	---	---	---	---	---	---
COOK	612	110,000	---	---	---	---	---	---	110,000	110,000	114,888
CORRELL	45	---	---	---	---	---	---	---	---	---	---
COSMOS	586	---	120,000	---	---	---	---	---	120,000	---	---
COTTONWOOD	1,144	---	---	---	1,102,200	---	---	---	1,102,200	---	230,493
COURTLAND	543	---	---	---	345,000	14,000	---	---	359,000	---	984,902
CROMWELL	188	---	---	---	---	57,500	---	---	57,500	---	99,956
CROSBY	2,308	130,000	---	---	355,000	60,000	---	---	545,000	---	731,104
CROSSLAKE	1,934	2,425,000	---	---	---	---	682,666	---	3,107,666	---	381,075
CURRIE	220	---	---	---	150,000	---	---	---	150,000	---	311,000
CUYUNA	241	---	---	---	---	---	---	---	---	---	4,248
CYRUS	296	10,000	---	---	---	---	---	---	10,000	---	44,651
DAKOTA	328	---	---	---	---	---	---	---	---	---	89,751
DALTON	260	---	---	---	97,000	---	---	---	97,000	---	---
DANUBE	525	319,000	---	---	125,143	---	241,255	---	685,398	---	---
DANVERS	107	---	---	---	---	---	---	---	---	---	101,475
DARFUR	132	---	---	---	---	---	---	---	---	---	188,000
DARWIN	276	---	---	---	---	---	---	---	---	---	---
DASSEL	1,246	---	---	---	935,000	1,245,000	1,275,000	---	3,455,000	1,250,000	1,771,113
DAWSON	1,520	---	137,397	---	450,000	1,024,000	---	---	1,611,397	---	1,488,860
DE GRAFF	129	---	---	---	---	---	---	---	---	---	---
DEER CREEK	335	---	---	---	---	325,000	---	---	325,000	---	---
DEER RIVER	905	101,000	---	---	1,232,500	662,220	---	---	1,995,720	330,000	135,000

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
DEERWOOD	591	---	---	---	48,248	---	---	---	48,248	48,248	19,850
DELAVAN	215	40,000	---	---	---	295,000	---	---	335,000	40,000	---
DELHI	68	---	---	---	---	---	---	---	---	---	---
DELLWOOD	1,061	---	---	---	---	---	---	---	---	---	---
DENHAM	40	---	---	---	---	---	---	---	---	---	---
DENNISON	170	---	---	---	74,000	225,000	---	---	299,000	---	7,311
DENT	194	---	---	---	---	82,521	---	---	82,521	82,521	10,556
DEXTER	334	---	---	---	180,000	---	165,000	---	345,000	---	---
DODGE CENTER	2,273	---	705,000	---	2,970,000	650,000	1,145,000	---	5,470,000	1,220,000	---
DONALDSON	36	---	---	---	---	---	---	---	---	---	---
DONNELLY	256	---	---	---	---	---	---	---	---	---	---
DORAN	55	---	---	---	---	---	---	---	---	---	---
DOVER	445	---	---	---	---	---	---	---	---	---	504,000
DOVRAY	67	---	---	---	---	---	---	---	---	---	9,427
DUMONT	120	---	---	---	---	---	---	---	---	---	45,000
DUNDAS	597	---	650,000	---	---	2,700,000	---	---	3,350,000	695,000	2,031,359
DUNDEE	101	---	---	---	---	203,000	---	---	203,000	---	---
DUNNELL	196	---	---	---	---	---	---	---	---	---	246,413
EAGLE BEND	610	---	---	---	---	950,000	---	---	950,000	---	76,104
EAGLE LAKE	1,837	---	---	---	2,463,000	---	---	---	2,463,000	240,000	---
EAST GULL LAKE	978	---	---	---	15,000	1,210,000	---	---	1,225,000	885,000	1,469,348
EASTON	214	---	---	---	---	---	---	---	---	---	---
ECHO	273	---	---	---	---	273,000	---	---	273,000	---	---
EDEN VALLEY	867	---	---	---	515,000	1,048,000	---	---	1,563,000	---	2,478,527
EDGERTON	1,030	---	---	---	---	170,251	304,664	---	474,915	---	---
EFFIE	85	---	---	---	---	---	---	---	---	---	---
EITZEN	232	---	---	---	---	---	---	---	---	---	50,750
ELBA	213	---	---	---	---	---	---	---	---	---	---
ELBOW LAKE	1,277	---	---	---	6,110,000	252,394	154,167	---	6,516,561	432,394	361,789
ELGIN	847	55,000	560,000	---	---	953,000	---	---	1,568,000	560,000	---
ELIZABETH	172	---	---	---	---	---	---	---	---	---	36,438
ELKO	558	130,000	---	---	---	720,000	---	---	850,000	130,000	---
ELKTON	154	---	---	---	---	---	---	---	---	---	---
ELLENDALE	595	---	---	---	221,000	---	---	---	221,000	---	228,867
ELLSWORTH	538	---	---	---	---	203,000	32,000	---	235,000	95,000	---
ELMDALE	106	---	---	---	---	---	---	---	---	---	26,273

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
ELMORE	720	---	---	---	---	80,000	---	---	80,000	---	95,366
ELROSA	171	---	---	---	---	---	---	---	---	---	---
ELYSIAN	489	---	---	---	1,661,062	741,188	---	---	2,402,250	484,000	1,335,359
EMILY	867	---	---	---	---	---	---	---	---	---	159,292
EMMONS	433	---	---	---	246,050	---	---	---	246,050	---	21,294
ERHARD	147	---	---	---	---	---	---	---	---	---	---
ERSKINE	436	56,000	---	---	---	784,000	---	---	840,000	---	172,364
EVAN	94	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	565	---	380,000	---	---	---	---	---	380,000	---	597,451
EXCELSIOR	2,392	---	---	---	---	---	---	---	---	---	57,419
EYOTA	1,664	---	---	---	1,014,300	450,700	---	---	1,465,000	315,000	---
FAIRFAX	1,306	---	---	---	---	5,570,000	---	---	5,570,000	1,225,000	2,542,572
FARWELL	56	---	---	---	---	---	---	---	---	---	---
FEDERAL DAM	104	---	---	---	---	---	---	---	---	---	---
FELTON	216	---	---	---	---	---	---	---	---	---	8,532
FERTILE	902	178,000	---	---	83,850	86,150	---	---	348,000	170,000	---
FIFTY LAKES	393	---	---	---	10,000	---	---	---	10,000	---	44,652
FINLAYSON	319	---	---	---	202,000	381,000	---	---	583,000	---	330,000
FISHER	426	---	---	---	266,000	109,000	---	---	375,000	---	---
FLENSBURG	244	---	---	---	---	---	---	---	---	---	112,462
FLOODWOOD	487	145,000	---	---	---	105,000	---	---	250,000	145,000	38,334
FLORENCE	60	---	---	---	---	---	---	---	---	---	---
FOLEY	2,247	---	240,000	---	3,080,000	490,000	---	---	3,810,000	---	1,201,830
FORADA	198	---	---	---	---	---	---	---	---	---	---
FORESTON	389	---	---	---	---	---	---	---	---	---	---
FORT RIPLEY	72	---	---	---	---	---	---	---	---	---	---
FOSSTON	1,569	260,000	1,435,000	---	60,000	3,010,000	575,000	---	5,340,000	220,000	968,502
FOUNTAIN	363	---	---	---	---	125,000	---	---	125,000	---	---
FOXHOME	139	---	---	---	---	---	---	---	---	---	---
FRANKLIN	502	270,000	---	---	---	110,000	---	---	380,000	---	---
FRAZEE	1,374	---	162,338	---	930,000	---	---	---	1,092,338	---	398,120
FREEBORN	305	---	---	---	---	---	---	---	---	---	390,897
FREEPORT	464	---	---	---	585,000	505,000	---	---	1,090,000	---	9,898
FROST	249	---	---	---	---	820,000	---	---	820,000	---	124,764
FULDA	1,316	---	---	---	255,000	780,000	---	---	1,035,000	485,000	439,000
FUNKLEY	15	---	---	---	---	---	---	---	---	---	---

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
GARFIELD	286	---	---	---	---	---	87,000	---	87,000	---	566,626
GARRISON	222	---	---	---	---	---	---	---	---	---	---
GARVIN	156	---	---	---	---	---	---	---	---	---	68,757
GARY	212	---	---	---	101,000	---	---	---	101,000	---	---
GAYLORD	2,276	160,000	2,328,358	---	2,805,000	7,780,000	---	---	13,073,358	3,305,000	420,000
GEM LAKE	424	---	---	---	---	---	---	---	---	---	---
GENEVA	451	---	---	---	---	---	---	---	---	---	102,464
GENOLA	70	---	---	---	---	---	---	---	---	---	---
GEORGETOWN	125	---	---	---	---	---	---	---	---	---	---
GHENT	311	---	---	---	300,000	---	---	---	300,000	---	135,869
GIBBON	813	560,000	---	---	---	---	---	---	560,000	---	---
GILBERT	1,835	---	---	---	1,335,000	---	---	---	1,335,000	---	155,471
GILMAN	225	---	---	---	---	---	---	---	---	---	---
GLENVILLE	718	---	---	---	120,000	---	---	---	120,000	---	---
GLYNDON	1,075	---	---	---	1,669,000	---	---	---	1,669,000	---	619,174
GONVICK	297	---	---	---	---	---	---	---	---	---	---
GOOD THUNDER	589	---	---	---	385,000	34,500	---	---	419,500	39,500	1,202,454
GOODHUE	781	---	415,000	---	104,939	963,263	---	---	1,483,202	---	---
GOODRIDGE	97	---	---	---	74,000	47,000	---	---	121,000	74,000	---
GRACEVILLE	601	---	---	---	230,000	739,000	276,000	---	1,245,000	---	---
GRANADA	314	---	---	---	---	---	---	---	---	---	---
GRAND MARAIS	1,369	---	---	---	1,025,000	606,000	---	---	1,631,000	230,000	464,000
GRAND MEADOW	955	---	---	---	220,000	580,000	---	---	800,000	---	240,792
GRASSTON	104	---	---	---	---	---	---	---	---	---	---
GREEN ISLE	336	---	---	---	1,230,000	1,274,950	---	---	2,504,950	---	127,990
GREENBUSH	772	---	---	---	200,000	22,000	239,638	---	461,638	---	12,326
GREENWALD	198	---	---	---	---	---	---	---	---	---	---
GREENWOOD	763	---	---	---	---	---	---	---	---	---	---
GREY EAGLE	336	60,000	---	---	85,000	---	---	---	145,000	40,000	664,531
GROVE CITY	609	---	---	---	---	120,000	1,310,000	---	1,430,000	120,000	28,446
GRYGLA	228	11,748	---	---	165,580	13,672	---	---	191,000	---	---
GULLY	98	---	---	---	---	---	---	---	---	---	---
HACKENSACK	306	340,000	---	---	---	---	290,000	---	630,000	340,000	249,275
HADLEY	79	---	---	---	---	---	---	---	---	---	---
HALLOCK	1,180	---	---	---	235,000	990,000	---	---	1,225,000	665,000	29,917
HALMA	75	---	---	---	---	---	---	---	---	---	---

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
HALSTAD	620	40,000	---	---	820,000	505,000	---	---	1,365,000	215,000	38,729
HAMBURG	540	51,000	---	---	585,000	---	---	---	636,000	51,000	32,400
HAMMOND	197	---	---	---	---	---	---	---	---	---	47,000
HAMPTON	460	---	---	---	---	---	---	---	---	---	---
HANCOCK	718	60,000	---	---	---	3,214,840	---	---	3,274,840	---	---
HANLEY FALLS	320	---	---	---	270,000	---	---	---	270,000	---	580,993
HANOVER	1,549	---	---	---	1,624,000	---	845,000	---	2,469,000	---	1,962,982
HANSKA	438	365,000	---	---	50,000	555,000	---	---	970,000	---	57,701
HARDING	105	---	---	---	---	---	---	---	---	---	---
HARDWICK	221	---	---	---	---	---	---	---	---	---	115,080
HARMONY	1,087	3,290,000	225,000	---	645,000	---	---	---	4,160,000	---	1,091,667
HARRIS	1,146	---	---	---	110,000	425,000	---	---	535,000	110,000	135,433
HARTLAND	289	170,000	---	---	136,000	---	---	---	306,000	---	---
HATFIELD	46	---	---	---	---	---	---	---	---	---	---
HAWLEY	1,884	1,220,000	---	---	470,000	1,483,000	---	---	3,173,000	---	731,056
HAYFIELD	1,357	755,000	290,000	---	1,147,000	3,395,000	2,225,000	---	7,812,000	1,840,000	1,786,264
HAYWARD	245	---	---	---	263,000	155,000	---	---	418,000	---	---
HAZEL RUN	63	---	---	---	---	---	---	---	---	---	---
HECTOR	1,166	---	---	---	1,645,000	---	---	---	1,645,000	980,000	1,894,101
HEIDELBERG	74	---	---	---	---	---	---	---	---	---	---
HENDERSON	929	---	360,000	---	2,960,000	590,000	---	---	3,910,000	535,000	537,554
HENDRICKS	717	247,675	---	---	---	---	---	---	247,675	---	98,804
HENDRUM	317	55,000	---	---	---	---	---	---	55,000	---	64,062
HENNING	719	---	124,000	---	---	2,245,000	365,405	---	2,734,405	---	399,057
HENRIETTE	100	---	---	---	---	---	---	---	---	---	---
HERMAN	446	---	---	---	223,000	125,000	---	---	348,000	---	153,928
HERON LAKE	767	---	---	---	---	1,391,124	---	---	1,391,124	60,000	34,000
HEWITT	264	---	---	---	---	---	---	---	---	---	219,875
HILL CITY	479	---	---	---	---	42,000	---	---	42,000	---	202,774
HILLMAN	30	---	---	---	---	---	---	---	---	---	---
HILLS	584	---	---	---	---	---	153,463	---	153,463	---	2,400
HILLTOP	766	---	---	---	---	---	---	---	---	---	---
HINCKLEY	1,305	970,000	145,000	---	120,000	635,000	---	---	1,870,000	970,000	3,535,098
HITTERDAL	201	---	---	---	---	---	---	---	---	---	---
HOFFMAN	668	---	---	---	997,000	---	---	---	997,000	---	420,927
HOKAH	612	---	---	---	265,000	---	---	---	265,000	---	165,000

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
HOLDINGFORD	745	785,000	---	---	715,000	420,000	---	---	1,920,000	1,205,000	---
HOLLAND	212	---	---	---	---	---	---	---	---	---	---
HOLLANDALE	311	---	---	---	---	120,000	---	---	120,000	---	---
HOLLOWAY	111	---	---	---	---	---	---	---	---	---	---
HOLT	86	---	---	---	---	---	---	---	---	---	---
HOUSTON	1,022	525,000	---	---	45,000	---	460,000	---	1,030,000	460,000	672,200
HOWARD LAKE	1,867	22,990	500,581	---	4,905,000	360,000	---	---	5,788,571	360,000	827,514
HOYT LAKES	2,053	195,000	---	---	480,000	---	---	---	675,000	195,000	302,100
HUMBOLDT	61	---	---	---	---	---	---	---	---	---	---
IHLEN	106	---	---	---	---	---	---	---	---	---	45,422
IONA	173	---	---	---	---	---	---	---	---	---	---
IRON JUNCTION	90	---	---	---	---	---	---	---	---	---	2,282
IRONTON	518	---	---	---	20,000	23,000	---	---	43,000	---	114,808
ISANTI	2,613	170,000	---	---	1,954,000	7,177,718	---	---	9,301,718	605,000	---
ISLE	731	260,000	175,000	---	345,000	---	---	---	780,000	260,000	232,310
IVANHOE	675	---	---	---	---	---	---	---	---	---	1,622,568
JANESVILLE	2,125	---	---	---	3,515,000	1,068,000	1,235,000	---	5,818,000	560,000	118,430
JASPER	599	---	---	---	---	393,000	529,085	---	922,085	---	815,486
JEFFERS	387	---	---	---	40,000	---	---	---	40,000	---	---
JENKINS	287	---	---	---	---	---	---	---	---	---	---
JOHNSON	32	---	---	---	---	---	---	---	---	---	---
KANDIYOHI	558	490,000	---	---	---	---	---	---	490,000	---	---
KARLSTAD	790	285,000	---	---	800,000	380,000	---	---	1,465,000	1,180,000	259,211
KASOTA	683	---	---	---	---	---	---	---	---	---	---
KEEWATIN	1,160	---	---	---	---	---	---	---	---	---	314,745
KELLIHER	301	---	---	---	295,000	---	---	---	295,000	---	---
KELLOGG	445	---	---	---	337,558	---	---	---	337,558	---	91,648
KENNEDY	246	---	---	---	234,079	---	---	---	234,079	125,000	105,321
KENNETH	58	---	---	---	---	---	---	---	---	---	---
KENSINGTON	285	---	---	---	---	215,000	---	---	215,000	---	---
KENT	120	---	---	---	---	---	---	---	---	---	---
KENYON	1,667	---	65,000	---	1,275,000	895,000	2,735,000	---	4,970,000	515,000	55,202
KERKHOVEN	764	---	---	---	---	900,000	253,110	---	1,153,110	---	---
KERRICK	71	---	---	---	---	---	---	---	---	---	---
KETTLE RIVER	167	54,000	---	---	---	400,000	---	---	454,000	---	32,000
KIESTER	540	---	865,000	---	---	---	---	---	865,000	---	---

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
KILKENNY	158	---	---	---	---	429,000	---	---	429,000	---	---
KIMBALL	626	---	---	---	---	176,500	---	---	176,500	---	135,297
KINBRAE	21	---	---	---	---	---	---	---	---	---	---
KINGSTON	119	---	---	---	---	---	---	---	---	---	---
KINNEY	191	---	---	---	---	---	---	---	---	---	---
LA PRAIRIE	608	---	60,000	---	325,000	---	---	---	385,000	---	---
LA SALLE	89	---	---	---	---	---	---	---	---	---	---
LAFAYETTE	529	---	60,000	---	---	---	90,000	---	150,000	---	24,183
LAKE BENTON	710	---	---	---	---	---	---	---	---	---	1,262,223
LAKE BRONSON	242	---	---	---	---	---	---	---	---	---	---
LAKE CRYSTAL	2,452	560,000	200,000	---	4,500,000	420,000	3,880,000	---	9,560,000	560,000	186,225
LAKE HENRY	91	---	---	---	---	147,000	---	---	147,000	---	84,398
LAKE LILLIAN	257	---	---	---	---	---	---	---	---	---	---
LAKE PARK	786	---	---	---	---	396,900	---	---	396,900	---	---
LAKE SHORE	989	170,000	---	---	17,000	---	---	---	187,000	170,000	304,108
LAKE ST. CROIX BEACH	1,140	---	---	---	655,000	---	---	---	655,000	---	---
LAKE WILSON	269	---	---	---	---	478,703	---	---	478,703	---	163,036
LAKEFIELD	1,714	---	---	---	1,125,000	---	308,609	---	1,433,609	---	1,300,373
LAKELAND	1,920	---	---	---	1,340,000	---	---	---	1,340,000	---	---
LAKELAND SHORES	355	---	---	---	---	---	---	---	---	---	---
LAMBERTON	850	---	---	---	340,000	51,000	2,835,000	---	3,226,000	---	248,000
LANCASTER	365	---	---	---	168,000	---	---	---	168,000	---	---
LANDFALL	700	---	---	---	---	777,848	---	---	777,848	---	---
LANESBORO	783	---	52,000	---	440,000	---	1,390,000	---	1,882,000	---	448,307
LAPORTE	142	---	---	---	---	---	---	---	---	---	---
LASTRUP	98	---	---	---	---	---	---	---	---	---	---
LAUDERDALE	2,364	---	395,000	---	930,000	---	---	---	1,325,000	395,000	---
LE CENTER	2,285	---	800,000	---	1,860,000	455,000	---	---	3,115,000	305,000	3,704,231
LENGBY	81	---	---	---	---	---	---	---	---	---	---
LEONARD	29	---	---	---	---	---	---	---	---	---	---
LEONIDAS	59	---	---	---	---	---	---	---	---	---	---
LEROY	925	---	---	---	---	3,361,200	---	---	3,361,200	40,000	---
LESTER PRAIRIE	1,385	---	155,000	---	105,000	350,000	---	---	610,000	---	---
LEWISTON	1,491	---	---	---	352,000	129,000	---	---	481,000	---	3,540,898
LEWISVILLE	268	365,000	---	---	---	---	---	---	365,000	---	---
LEXINGTON	2,219	---	---	---	1,145,000	---	---	---	1,145,000	---	570,277

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
LILYDALE	560	---	2,757,738	---	---	---	---	---	2,757,738	---	---
LISMORE	236	---	---	---	---	420,575	---	---	420,575	---	219,703
LITTLEFORK	675	---	---	---	---	---	41,668	---	41,668	---	258,722
LONG BEACH	277	---	---	---	---	---	---	---	---	---	---
LONG LAKE	1,849	---	1,350,000	---	780,000	---	---	---	2,130,000	450,000	12,706
LONGVILLE	180	---	---	---	---	310,000	---	---	310,000	---	47,954
LONSDALE	1,566	---	---	---	880,000	150,000	---	---	1,030,000	555,000	---
LORETTO	617	---	---	---	10,000	80,000	---	---	90,000	---	---
LOUISBURG	26	---	---	---	---	---	---	---	---	---	---
LOWRY	273	---	---	---	---	---	500,300	---	500,300	---	61,070
LUCAN	225	---	---	---	---	---	---	---	---	---	---
LYLE	570	---	---	---	---	89,500	---	---	89,500	---	364,040
LYND	345	---	---	---	---	310,824	---	---	310,824	105,000	32,294
MABEL	765	---	---	---	420,000	180,000	---	---	600,000	180,000	48,875
MADELIA	2,343	---	70,000	---	---	2,990,000	1,690,000	---	4,750,000	---	2,064,074
MADISON	1,758	---	---	---	1,175,000	4,083,000	---	---	5,258,000	---	17,370
MADISON LAKE	862	107,000	115,000	---	1,380,400	325,000	---	---	1,927,400	---	402,523
MAGNOLIA	227	---	---	---	---	---	---	---	---	---	151,750
MAHNOMEN	1,214	465,000	---	---	1,046,000	331,000	---	---	1,842,000	535,000	108,000
MANCHESTER	80	---	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	52	---	---	---	---	---	---	---	---	---	---
MANTORVILLE	1,120	---	---	---	190,000	195,000	---	---	385,000	195,000	---
MAPLE LAKE	1,656	---	1,060,000	---	955,000	905,000	---	---	2,920,000	---	---
MAPLE PLAIN	2,088	---	324,000	---	---	---	---	---	324,000	---	---
MAPLETON	1,681	---	---	---	1,610,000	---	---	---	1,610,000	---	1,616,536
MAPLEVIEW	188	---	145,000	---	---	---	---	---	145,000	---	---
MARBLE	689	---	---	---	---	---	---	---	---	---	243,223
MARIETTA	172	---	---	---	135,000	---	---	---	135,000	---	---
MARINE ON ST. CROIX	630	---	---	---	---	---	---	---	---	---	35,000
MAYER	559	---	---	---	---	695,000	---	---	695,000	---	1,300,792
MAYNARD	383	---	59,000	---	425,500	---	---	---	484,500	---	67,664
MAZEPPA	780	---	---	---	---	---	---	---	---	---	490,465
MC GRATH	65	---	---	---	---	---	---	---	---	---	---
MC GREGOR	404	---	---	---	---	510,000	---	780,000	1,290,000	---	---
MC INTOSH	637	85,000	---	---	---	368,000	---	---	453,000	85,000	540,182
MC KINLEY	81	---	---	---	---	---	---	---	---	---	---

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
MEADOWLANDS	108	---	---	---	---	---	---	---	---	---	
MEDFORD	1,018	---	---	---	4,466,880	465,000	---	---	4,931,880	940,000	26,066
MEDICINE LAKE	368	---	---	---	---	---	---	---	---	---	---
MEIRE GROVE	151	---	---	---	---	---	---	---	---	---	---
MENAHGA	1,220	195,000	---	---	706,745	2,961,000	---	---	3,862,745	195,000	154,730
MENDOTA	197	---	---	---	---	---	---	---	---	---	---
MENTOR	143	---	---	---	---	---	---	---	---	---	20,000
MIDDLE RIVER	317	---	---	---	---	88,000	---	---	88,000	---	---
MIESVILLE	135	---	---	---	---	---	---	---	---	---	---
MILAN	318	---	---	---	---	---	---	---	---	---	132,699
MILLERVILLE	117	---	---	---	---	---	---	---	---	---	---
MILLVILLE	188	---	---	---	---	---	---	---	---	---	---
MILROY	272	---	---	---	---	200,000	---	---	200,000	---	---
MILTONA	293	---	230,000	---	---	337,000	---	---	567,000	---	109,490
MINNEISKA	114	---	---	---	---	---	---	---	---	---	---
MINNEOTA	1,437	120,000	---	---	---	575,000	---	---	695,000	615,000	512,293
MINNESOTA CITY	234	---	---	---	---	---	---	---	---	---	---
MINNESOTA LAKE	677	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	618	---	---	---	---	---	---	---	---	---	---
MIZPAH	74	---	---	---	---	---	---	---	---	---	---
MONTROSE	1,246	---	---	---	---	523,920	772,309	---	1,296,229	---	382,976
MOOSE LAKE	2,343	---	705,000	---	---	---	---	---	705,000	---	2,078,557
MORGAN	902	---	8,500	---	---	1,450,000	---	---	1,458,500	175,000	1,047,850
MORRISTOWN	1,009	---	---	---	---	230,000	---	---	230,000	230,000	1,152,139
MORTON	443	---	---	---	---	404,000	---	---	404,000	---	---
MOTLEY	594	---	735,000	---	150,000	799,000	---	---	1,684,000	---	194,637
MOUNTAIN LAKE	2,095	---	445,000	---	295,000	235,000	3,245,977	---	4,220,977	235,000	1,112,805
MURDOCK	304	20,000	---	---	---	15,000	---	---	35,000	20,000	---
MYRTLE	61	---	---	---	---	---	---	---	---	---	---
NASHUA	64	---	---	---	---	---	---	---	---	---	---
NASHWAUK	941	---	---	---	62,000	100,000	---	---	162,000	---	1,052,193
NASSAU	82	---	---	---	---	---	---	---	---	---	---
NELSON	170	---	---	---	---	---	---	---	---	---	---
NERSTRAND	236	---	---	---	---	300,000	---	---	300,000	---	---
NEVIS	358	52,881	---	---	82,808	672,000	---	---	807,689	75,000	27,700
NEW AUBURN	499	---	---	---	---	---	---	---	---	---	29,315

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
NEW GERMANY	346	215,000	---	---	---	---	---	---	215,000	---	---
NEW LONDON	1,068	---	131,139	---	2,055,000	---	---	---	2,186,139	---	106,196
NEW MARKET	535	255,000	---	---	355,000	315,000	---	---	925,000	255,000	170,844
NEW MUNICH	349	---	---	---	20,000	---	---	---	20,000	---	---
NEW RICHLAND	1,188	---	---	---	---	252,000	---	---	252,000	---	22,491
NEW TRIER	116	---	---	---	---	---	---	---	---	---	30,758
NEW YORK MILLS	1,162	1,227,000	---	---	1,895,000	---	7,000	---	3,129,000	---	1,332,437
NEWFOLDEN	361	---	---	---	475,000	333,358	---	---	808,358	---	---
NICOLLET	905	---	620,000	---	465,000	---	---	---	1,085,000	70,000	1,452,251
NIELSVILLE	89	37,000	---	---	---	44,400	---	---	81,400	---	---
NIMROD	74	---	---	---	---	---	---	---	---	---	---
NISSWA	1,974	---	---	---	---	658,209	---	---	658,209	---	1,907,011
NORCROSS	59	---	---	---	---	---	---	---	---	---	---
NORTHOME	229	---	---	---	---	129,000	---	---	129,000	---	18,981
NORTHROP	258	---	---	---	---	---	---	---	---	---	---
ODESSA	111	---	---	---	---	267,000	---	---	267,000	---	---
ODIN	126	---	---	---	---	---	---	---	---	---	75,286
OGEMA	143	---	---	---	---	---	---	---	---	---	64,488
OGILVIE	478	---	625,000	---	---	205,000	---	---	830,000	205,000	---
OKABENA	184	90,000	---	---	---	---	---	---	90,000	90,000	---
OKLEE	401	---	---	---	---	1,135,500	---	---	1,135,500	---	106,929
ONAMIA	862	652,000	183,000	---	---	---	---	---	835,000	652,000	576,253
ORMSBY	152	---	---	---	---	246,000	---	---	246,000	---	137,023
ORONOCO	877	---	---	---	---	---	---	---	---	---	13,885
ORR	246	---	---	---	---	---	---	---	---	---	105,092
ORTONVILLE	2,142	---	---	---	3,470,000	2,193,000	---	---	5,663,000	470,000	4,095,000
OSAKIS	1,598	75,000	110,000	---	645,000	330,000	---	---	1,160,000	110,000	---
OSLO	337	---	---	---	205,000	---	---	---	205,000	205,000	114,820
OSSEO	2,425	855,000	3,695,000	---	4,095,000	---	2,830,000	---	11,475,000	3,995,000	275,694
OSTRANDER	210	7,000	---	---	---	300,000	---	---	307,000	---	---
OTTERTAIL	463	---	---	---	---	---	---	---	---	---	---
PALISADE	119	---	---	---	---	---	---	---	---	---	192,242
PARKERS PRAIRIE	1,013	390,000	---	---	---	---	---	---	390,000	---	165,000
PAYNESVILLE	2,295	---	---	---	4,758,000	610,000	---	---	5,368,000	795,000	201,500
PEASE	165	---	---	---	720,000	---	---	---	720,000	---	---
PELICAN RAPIDS	2,380	---	975,000	---	1,660,000	2,015,000	---	---	4,650,000	620,000	744,245

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
PEMBERTON	250	---	---	---	12,000	---	---	---	12,000	---	1,104,330
PENNOCK	512	---	---	---	315,000	1,185,000	---	---	1,500,000	315,000	---
PEQUOT LAKES	963	1,608,985	270,000	---	---	170,000	---	---	2,048,985	170,000	177,509
PERLEY	119	---	---	---	---	---	---	---	---	---	21,956
PETERSON	269	---	---	---	---	---	---	---	---	---	125,000
PIERZ	1,313	253,000	494,000	---	---	---	---	---	747,000	---	2,500
PILLAGER	430	---	---	---	---	255,000	---	---	255,000	---	403,590
PINE ISLAND	2,593	---	---	---	2,746,500	1,226,000	---	---	3,972,500	---	1,517,027
PINE RIVER	930	105,000	---	---	---	---	---	---	105,000	---	16,666
PINE SPRINGS	421	---	---	---	---	---	---	---	---	---	---
PLATO	337	---	---	---	---	---	---	---	---	---	3,504,881
PLEASANT LAKE	506	---	---	---	---	---	---	---	---	---	---
PLUMMER	267	45,000	---	---	---	137,000	---	---	182,000	45,000	---
PORTER	181	---	---	---	---	---	---	---	---	---	59,680
PRESTON	1,424	---	1,048,348	---	1,600,000	---	305,000	---	2,953,348	---	525,000
PRINSBURG	457	---	---	---	---	---	---	---	---	---	---
QUAMBA	101	---	---	---	---	---	---	---	---	---	---
RACINE	363	---	---	---	---	---	---	---	---	---	218,783
RANDALL	536	455,000	149,080	---	---	256,000	675,000	---	1,535,080	675,000	---
RANDOLPH	323	---	---	---	---	---	---	---	---	---	---
RANIER	186	---	---	---	51,000	---	---	---	51,000	---	---
RAYMOND	799	---	---	---	1,085,000	590,000	---	---	1,675,000	---	---
RED LAKE FALLS	1,592	---	---	---	3,015,000	615,000	---	---	3,630,000	935,000	---
REGAL	39	---	---	---	---	---	---	---	---	---	---
REMER	371	140,000	---	---	---	105,000	---	---	245,000	105,000	243,085
RENVILLE	1,314	---	640,000	---	500,000	5,420,000	3,875,000	---	10,435,000	3,000,000	829,311
REVERE	99	---	---	---	---	---	---	---	---	---	---
RICE	740	56,000	---	---	315,000	340,000	---	---	711,000	340,000	---
RICHMOND	1,236	---	93,000	---	427,000	531,000	---	---	1,051,000	---	---
RICHVILLE	123	---	---	---	---	---	---	---	---	---	---
RIVERTON	114	---	---	---	---	---	---	---	---	---	51,000
ROCK CREEK	1,141	---	---	---	---	---	---	---	---	---	86,886
ROCKVILLE	810	240,000	---	---	---	608,500	---	---	848,500	---	945,461
ROLLINGSTONE	692	---	---	---	520,000	531,035	---	---	1,051,035	420,000	---
RONNEBY	16	---	---	---	---	---	---	---	---	---	---
ROOSEVELT	162	---	---	---	---	---	---	---	---	---	---

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Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
ROSCOE	107	---	---	---	---	---	---	---	---	---	
ROSE CREEK	353	---	---	---	335,000	---	---	---	335,000	---	
ROTHSAY	500	145,000	---	---	310,000	315,100	---	---	770,100	145,000	
ROUND LAKE	424	20,000	---	---	---	165,000	---	---	185,000	20,000	
ROYALTON	841	---	---	---	121,000	397,000	---	---	518,000	35,000	
RUSH CITY	2,177	---	1,255,000	---	375,000	---	---	---	1,630,000	255,000	
RUSHFORD	1,728	---	1,520,000	---	1,510,000	---	1,000,000	---	4,030,000	360,000	
RUSHFORD VILLAGE	726	---	---	---	---	---	---	---	---	---	
RUSHMORE	373	---	---	---	405,000	200,000	---	---	605,000	405,000	
RUSSELL	367	---	---	---	---	---	---	---	---	---	
RUTHTON	281	---	---	---	560,000	---	---	---	560,000	560,000	
RUTLEDGE	195	---	---	---	---	---	---	---	---	---	
SABIN	416	74,000	---	---	35,000	15,000	---	---	124,000	45,000	
SACRED HEART	543	---	---	---	1,020,000	---	---	---	1,020,000	495,000	
SANBORN	428	---	---	---	25,000	952,000	---	---	977,000	---	
SANDSTONE	2,410	213,000	---	---	720,000	6,188,000	2,653,000	---	9,774,000	3,240,000	
SARGEANT	79	---	---	---	---	---	---	---	---	---	
SCANLON	834	---	---	---	---	720,000	---	---	720,000	---	
SEAFORTH	74	---	---	---	---	---	---	---	---	---	
SEBEKA	701	---	170,000	---	---	470,100	---	---	640,100	---	
SEDAN	65	---	---	---	---	---	---	---	---	---	
SHAFER	458	---	---	---	122,000	402,000	---	---	524,000	140,000	
SHELLY	272	---	---	---	---	92,500	---	---	92,500	---	
SHERBURN	1,076	---	---	---	1,120,000	230,000	168,783	---	1,518,783	---	
SHEVLIN	162	---	---	---	---	---	---	---	---	---	
SILVER BAY	2,065	---	---	---	---	---	---	---	---	---	
SILVER LAKE	773	---	---	---	835,000	555,000	---	---	1,390,000	---	
SKYLINE	327	---	---	---	---	430,000	---	---	430,000	---	
SLAYTON	2,073	---	1,205,000	---	555,000	1,545,000	---	---	3,305,000	---	
SOBIESKI	197	---	---	---	---	---	---	---	---	---	
SOLWAY	70	---	---	---	---	---	---	---	---	---	
SOUTH HAVEN	207	---	---	---	---	---	---	---	---	---	
SPICER	1,122	---	86,540	---	1,080,000	95,000	970,000	---	2,231,540	95,000	
SPRING GROVE	1,307	400,000	82,000	---	---	322,000	---	---	804,000	280,000	
SPRING HILL	57	---	---	---	---	45,000	---	---	45,000	---	
SPRING PARK	1,720	---	1,060,000	---	---	---	---	---	1,060,000	1,060,000	

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
SPRINGFIELD	2,206	---	340,000	---	2,105,000	---	1,395,000	---	3,840,000	340,000	112,350
SQUAW LAKE	99	---	---	---	---	---	---	---	---	---	---
ST. ANTHONY [STEARNS]	87	---	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	1,998	330,000	---	---	20,000	2,580,000	---	---	2,930,000	1,270,000	100,000
ST. CLAIR	833	---	460,000	---	425,000	205,000	---	---	1,090,000	---	2,533,855
ST. HILAIRE	272	---	---	---	---	---	---	---	---	---	94,969
ST. LEO	104	---	---	---	---	---	---	---	---	---	15,408
ST. MARTIN	280	---	140,000	---	---	301,000	---	---	441,000	---	198,373
ST. MARY'S POINT	365	---	---	---	---	---	---	---	---	---	---
ST. ROSA	41	---	---	---	---	---	---	---	---	---	---
ST. STEPHEN	860	124,500	---	---	75,000	---	---	---	199,500	---	---
ST. VINCENT	110	---	---	---	---	---	---	---	---	---	---
STACY	1,317	---	---	---	---	424,000	---	---	424,000	---	---
STARBUCK	1,334	150,000	---	---	693,000	1,865,000	185,000	---	2,893,000	415,000	39,602
STEEN	178	---	---	---	---	---	---	---	---	---	23,583
STEPHEN	703	---	---	---	283,000	---	20,000	---	303,000	---	---
STEWART	563	235,000	---	---	---	180,000	80,000	---	495,000	---	256,314
STOCKTON	696	---	---	---	739,000	---	---	---	739,000	---	---
STORDEN	268	---	---	---	746,500	200,000	---	---	946,500	670,000	---
STRANDQUIST	81	---	---	---	---	---	---	---	---	---	117,000
STRATHCONA	27	---	---	---	---	---	---	---	---	---	---
STURGEON LAKE	364	---	---	---	---	---	---	---	---	---	44,875
SUNBURG	111	---	---	---	---	---	---	---	---	---	182,000
SUNFISH LAKE	530	---	---	---	---	---	---	---	---	---	---
SWANVILLE	358	70,000	---	---	---	---	---	---	70,000	---	---
TACONITE	314	---	---	---	---	---	---	---	---	---	---
TAMARACK	61	---	---	---	---	---	---	---	---	---	---
TAOPI	92	---	---	---	---	---	---	---	---	---	---
TAUNTON	205	---	---	---	---	---	---	---	---	---	111,180
TAYLORS FALLS	977	---	---	---	627,000	---	---	---	627,000	---	324,463
TENNEY	6	---	---	---	---	---	---	---	---	---	---
TENSTRIKE	194	---	---	---	---	---	---	---	---	---	---
THOMSON	158	40,000	---	---	---	---	---	---	40,000	40,000	---
TINTAH	75	---	---	---	---	---	---	---	---	---	67,000
TONKA BAY	1,551	---	---	---	---	---	---	---	---	---	---
TOWER	486	49,000	---	---	---	80,000	---	---	129,000	---	1,230,534

Refunding also included in Bonded Indebtedness

TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
TRACY	2,260	28,000	---	---	3,140,000	3,647,795	---	---	6,815,795	1,710,000	1,363,770
TRAIL	61	---	---	---	---	---	---	---	---	---	---
TRIMONT	755	---	---	---	480,000	---	---	---	480,000	---	---
TROMMALD	130	---	---	---	---	---	---	---	---	---	36,061
TROSKY	115	---	---	---	---	---	---	---	---	---	126,013
TRUMAN	1,252	---	---	---	---	175,000	1,880,000	---	2,055,000	1,970,000	---
TURTLE RIVER	74	---	---	---	---	---	---	---	---	---	---
TWIN LAKES	167	---	---	---	---	---	---	---	---	---	---
TWIN VALLEY	857	---	---	---	---	938,000	---	---	938,000	165,000	143,376
TYLER	1,212	166,500	---	---	250,000	3,050,000	---	---	3,466,500	1,205,000	407,948
ULEN	533	---	---	---	---	702,400	---	---	702,400	165,000	---
UNDERWOOD	327	---	---	---	---	---	263,300	---	263,300	---	187,455
UPSALA	426	---	---	---	---	497,000	---	---	497,000	---	---
URBANK	59	---	---	---	---	---	---	---	---	---	---
UTICA	229	---	---	---	---	---	---	---	---	---	137,194
VERGAS	312	---	---	---	640,000	266,700	---	---	906,700	---	---
VERMILLION	439	---	---	---	---	280,000	---	---	280,000	280,000	---
VERNDALE	574	---	---	---	---	385,200	---	---	385,200	---	198,662
VERNON CENTER	355	---	---	---	35,000	---	---	---	35,000	35,000	60,259
VESTA	341	---	---	---	---	---	---	---	---	---	80,000
VIKING	89	---	---	---	---	---	---	---	---	---	---
VILLARD	245	---	---	---	---	---	---	---	---	---	---
VINING	66	---	---	---	---	---	---	---	---	---	---
WABASSO	686	36,000	---	---	1,085,000	840,000	---	---	1,961,000	---	236,252
WAHKON	324	---	---	---	---	---	---	---	---	---	---
WALDORF	241	---	---	---	---	---	---	---	---	---	220,273
WALKER	1,100	---	425,000	---	1,095,000	---	---	---	1,520,000	1,095,000	3,531,789
WALNUT GROVE	633	---	---	---	420,000	---	---	---	420,000	---	489,344
WALTERS	85	---	---	---	---	---	---	---	---	---	---
WALTHAM	195	30,000	---	---	---	---	---	---	30,000	30,000	---
WANAMINGO	1,015	---	925,000	---	1,205,000	3,165,000	930,000	---	6,225,000	2,235,000	1,346,508
WANDA	98	---	---	---	---	---	---	---	---	---	---
WARBA	186	---	---	---	---	---	---	---	---	---	---
WARREN	1,665	118,000	---	---	152,000	1,214,890	---	---	1,484,890	120,000	314,308
WARROAD	1,754	605,000	1,125,000	---	---	1,205,000	763,000	---	3,698,000	855,000	574,357
WATERVILLE	1,837	220,000	---	---	2,270,000	3,040,000	---	---	5,530,000	2,200,000	287,159

Refunding also included in Bonded Indebtedness

**TABLE 19
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Name of City	Pop.	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
WATKINS	878	---	490,000	---	250,000	793,000	---	---	1,533,000	---	1,364,750
WATSON	204	---	---	---	---	---	---	---	---	---	---
WAUBUN	400	---	70,190	---	---	---	---	---	70,190	---	---
WAVERLY	755	---	---	---	250,000	705,000	---	---	955,000	250,000	492,470
WELCOME	713	83,000	---	---	---	---	---	---	83,000	83,000	---
WELLS	2,495	295,000	475,000	---	---	1,305,000	1,400,000	---	3,475,000	295,000	94,960
WENDELL	179	---	---	---	---	---	---	---	---	---	---
WEST CONCORD	843	---	---	---	---	---	---	---	---	---	255,068
WEST UNION	84	---	---	---	---	---	---	---	---	---	---
WESTBROOK	750	---	---	---	---	740,000	---	---	740,000	---	121,095
WESTPORT	74	---	---	---	---	---	---	---	---	---	---
WHALAN	62	---	---	---	---	---	---	---	---	---	---
WHEATON	1,590	365,000	---	---	345,000	1,313,000	---	---	2,023,000	220,000	3,330,315
WILDER	71	---	---	---	---	---	---	---	---	---	71,000
WILLERNIE	552	---	---	---	---	---	---	---	---	---	25,124
WILLIAMS	201	---	---	---	---	311,800	---	---	311,800	---	---
WILLOW RIVER	313	---	---	---	---	---	---	---	---	---	474,000
WILMONT	331	---	---	---	---	---	---	---	---	---	131,554
WILTON	186	---	---	---	---	---	---	---	---	---	---
WINGER	204	---	---	---	206,000	---	---	---	206,000	---	---
WINNEBAGO	1,474	---	105,000	---	760,000	725,000	---	---	1,590,000	1,055,000	1,907,509
WINSTED	2,174	410,000	---	---	2,155,000	95,000	---	---	2,660,000	1,430,000	390,296
WINTHROP	1,376	---	175,000	---	385,000	1,365,000	95,000	---	2,020,000	380,000	---
WINTON	190	---	---	---	---	---	---	---	---	---	---
WOLF LAKE	31	---	---	---	---	---	---	---	---	---	41,475
WOLVERTON	118	---	---	---	---	49,648	---	---	49,648	---	58,007
WOOD LAKE	433	---	---	---	---	---	---	---	---	---	418,280
WOODLAND	480	---	---	---	212,500	---	---	---	212,500	---	615,367
WOODSTOCK	129	---	---	---	---	85,000	---	---	85,000	---	125,283
WRENSHALL	311	---	---	---	---	---	---	---	---	---	---
WRIGHT	96	---	---	---	---	---	---	---	---	---	---
WYKOFF	457	---	---	---	57,000	40,000	---	---	97,000	---	---
ZEMPLE	74	---	---	---	---	---	---	---	---	---	---
ZUMBRO FALLS	174	---	---	---	100,000	---	---	---	100,000	---	291,000
		36,003,279	47,758,525	0	186,338,344	201,398,848	71,621,071	5,030,000	548,150,067	89,087,663	172,756,614

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Refunding also included in Bonded Indebtedness

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GLOSSARY

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Glossary

BORROWING - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY EXPENDITURES - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the cities.

CAPITAL OUTLAY FOR ENTERPRISE FUNDS - The expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

CASH BASIS OF ACCOUNTING - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CHARGES FOR SERVICES - These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, and capital projects.

Glossary

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, buildings permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET TAX LEVY - The city net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the city.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - Transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

Glossary

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAX INCREMENTS - These revenues refer to the amount of resources cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

TOTAL EXPENDITURES - This category includes current operating expenses, capital outlays, and debt service principal and interest payments.

TOTAL REVENUES - This category reflects all sources of revenue that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is a water utility enterprise fund transferring money to the General Fund.

Glossary

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

**RECENT ANNUAL REPORTS AND SPECIAL STUDIES
FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION**

ANNUAL REPORTS:

● ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2001***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. May 2003.

● ***2002 Budget Data Together With 2001 Revised Budget Data - Cities Over 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by cities over 2,500 in population. It includes comparisons with 2001 budget data. April 2003

● ***2002 Local Government Lobbying Expenditures***

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2003

● ***2003 Budget Data for Minnesota Counties Together With 2002 Revised Budgets***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by county. It includes comparisons with 2002 budget data. March 2003.

● ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2001***

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. Provides ranking of 10 current expenditure categories as well as total capital outlay, debt service, and outstanding long-term debt. March 2003

● ***Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 2001***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. January 2003

● ***Ranking of 2001 Per Capita Expenditures of Cities Over 2,500 in Population***

This annual report compares the per capita expenditures and debt of cities over 2,500 in population. January 2003

● ***Special Study: Local Government Aid and its' Effect on Expenditures***

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

● ***An Analysis of Minnesota's Municipal Liquor Store Operations in 2000***

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. April 2002

● ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 2000***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. April 2002

● ***2001 Criminal Forfeitures in the State of Minnesota***

This annual report describes the amount of property and cash seized by law enforcement agents in 2000 criminal forfeitures and what happens to the forfeited items. September 2002

● ***Legal Costs Survey - July 2000 through June 2001***

This annual report details the expenditure of public funds for legal services incurred to defend all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, from lawsuits and amounts paid in voluntary settlements or judgements in any lawsuit. November 2002

● ***2000 Budget Data Together With 1999 Revised Budget Data - Cities Under 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by cities under 2,500 in population. It includes comparisons with 1999 budget data. October 2000

If you are interested in one of these recent reports, they are available on our web site at www.auditor.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.