

SURVEY OF LEGAL COSTS

JULY 2000 - JUNE 2001

The Office of the State Auditor is an office created by the state constitution. It 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 Office of the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

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

- ! Audit Practice - conducts financial and legal compliance audits for local governments;
- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
- ! Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;
- ! Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;
- ! Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; and
- ! Constitutional - provides senior management for the Office and supports the State Auditor's administrative and official operations.

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, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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Legal Costs Survey



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SURVEY OF LEGAL COSTS

JULY 2000 to JUNE 2001

INTRODUCTION AND STATUTORY HISTORY

In 1997, the Minnesota Legislature passed a law requiring the Office of the State Auditor (OSA) to collect information on the costs of legal services incurred by all counties, certain cities and most school districts. This is the fifth report issued under the law. The law states that:

(a) On or before January 1, 1998, and each year thereafter, the state auditor shall collect from all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, information as to expenditure of public funds for legal services incurred to defend the entity from lawsuits and amounts paid in voluntary settlements or judgments in any lawsuit. The data must include costs incurred for any fees paid as retainers for outside counsel. Fees paid for attorneys who perform work on criminal or prosecutorial matters must be reported.

(b) The state auditor shall make and file, annually, in the state auditor's office a summary report of the information collected. Copies of the report may be made and distributed to interested persons and governmental units.

Minnesota Statutes, section 6.77 (2001).

The purpose of the law is to gather information from local governments on the costs of managing legal-related matters. The statute requires the OSA to collect from local government entities information about the expenditure of public funds to obtain legal services and represent or defend that entity against a legal claim. Therefore, all kinds of legal expenditure data is sought whether or not the legal-related matters rise to the level of a lawsuit filed in a judicial court of law.

Reported expenditures are for the period between July 1, 2000, and June 30, 2001. It is important to recognize that not every county, city, or school district that reported its expenditures in the OSA survey did so uniformly. Because what constitutes a "legal" expenditure is subject to multiple interpretations, each government entity may report differently. Also, different personnel (e.g., attorneys, administrators, managers, and clerks) complete the survey in each entity. Further, the figures in this report are unaudited financial data provided to the OSA by the responding entities; therefore, the OSA makes no representation as to its accuracy. The reader should be aware of these factors when reviewing the data reported by the local government entities.

SURVEYED ENTITIES

The OSA mailed a survey to each local government requesting the legal cost expenditure data. The complete list of counties, cities, and school districts that received a survey are listed in their respective expenditure tables beginning on page ten. The survey appears in the Appendix.

The OSA also requested legal cost expenditure information from the insurance trusts representing counties, cities, and school districts. The Minnesota Counties Insurance Trust (MCIT)¹, the League of Minnesota Cities Insurance Trust (LMCIT)², and the Minnesota School Boards Association Insurance Trust (MSBAIT)³ provide general liability and workers' compensation insurance to local units of government through joint powers agreements. In each of the three joint powers agreements, payments made by the local units of government to participate are invested. The income from the premiums and investments is used to pay fees, costs, settlements, and judgments on behalf of the participating government units.

Each of the surveyed local government entities was requested to report only the amounts for which the entity expended public funds for legal services, voluntary settlements, or judgments. These costs include:

- 1) amounts paid to city or county attorneys for legal advice or representation in the handling of claims or lawsuits;

¹ The Minnesota Counties Insurance Trust (MCIT) is a joint powers organization sponsored by the Association of Minnesota Counties. The MCIT was formed in the early 1980s when many counties chose to leave the commercial insurance market and create a nonprofit, tax-exempt public entity pool as a means to self-insure. Through a joint powers agreement, the MCIT provides property/casualty, public officials', auto, auto physical damage, and police professional liability coverage. The MCIT organization provides insurance coverage to 83 of Minnesota's 87 counties. Counties that do not receive insurance coverage through MCIT are Dakota, Hennepin, Olmstead, and St. Louis. Ramsey and Itasca Counties receive only property/casualty insurance coverage through the MCIT. Anoka County receives only workers' compensation through the MCIT.

² The League of Minnesota Cities Insurance Trust (LMCIT) is a cooperative joint powers organization that provides partial or full insurance coverage to 817 of Minnesota's 854 cities. The organization is a self-insurance pool formed in 1980 in which the participating cities contribute premiums into a jointly owned fund used to finance the coverage. It offers several types of insurance coverage including workers' compensation for city employees and property/casualty insurance. The liability coverage provides the equivalent of general liability for public officials' errors and omissions, law enforcement, and other liability needs. Additional optional coverage offered by LMCIT include excess liability, open meeting law defense, boiler and machinery, public officials' bond, and underground tank coverage to supplement the Petrofund. The LMCIT does not provide any insurance coverage for the self-insured cities of Minneapolis, St. Paul, and Duluth.

³ The Minnesota School Board Association Insurance Trust (MSBAIT) operates as a joint powers agreement. It provides workers' compensation and property/casualty coverage to participating school districts.

- 2) amounts paid as fees or retainers to private attorneys for legal advice or representation in the handling of claims or lawsuits not covered by insurance; and,
- 3) amounts paid to outside counsel to perform legal services for criminal or prosecutorial matters.

The surveyed entities were also requested to report all public funds paid to defend or settle actions, or pay judgments, involving such things as tax claims, pollution claims, union grievances, re-employment claims, claims involving publicly owned nursing homes, hospitals, or airports, and any third party claims not covered by insurance.

The entities were asked not to report any amounts paid on their behalf by an insurance trust organization or private insurer.⁴ Funds paid on behalf of the entities by MCIT, LMCIT, or MSBAIT were reported to the OSA by the respective insurance trust organization, and these amounts are identified separately in this report.

RESPONSE TO SURVEY

The OSA sent the survey to all 87 counties, the 82 first, second, and third class cities, and 369 school districts with enrollments exceeding 100 students.⁵ Responses were obtained from 71 counties, 76 cities, and 345 school districts. The figures obtained from the survey are contained in the expenditure tables under the heading “OSA Survey.” Again, these figures represent unaudited financial data. Also, some entities reported no legal cost expenditures associated with civil matters. The OSA notes that the zero expenditure figure reported by some entities may be inconsistent with expenditure data contained in annual audited financial statements submitted to the OSA. As such, the OSA makes no representation as to the accuracy of the figures contained in the tables.

In addition, the OSA received information on 83 counties from MCIT⁶; 76 of the 82 surveyed cities from LMCIT⁷; and 342 of the 369 surveyed school districts from MSBAIT.

⁴ No information was obtained from private insurers, because funds expended by a private insurer would not constitute public funds.

⁵ The OSA obtained a mailing list of school districts from the Minnesota Department of Children, Families, and Learning.

⁶ The MCIT information for Itasca County only included funds paid out for property/casualty insurance coverage. Ramsey County, although a MCIT member, has only limited coverage. The MCIT data for Anoka County only included funds paid out for workers’ compensation. Dakota, Hennepin, Olmsted, and St. Louis counties are not members of the MCIT.

⁷ The cities of Duluth, Edina, Minneapolis, and St. Paul are self-insured and not included in the LMCIT information. The LMCIT information for Faribault and Rochester only included funds paid for property/casualty insurance coverage. These cities do not obtain workers’ compensation coverage through LMCIT. The LMCIT information for Chanhassen, Columbia Heights, St. Cloud, and Vadnais Heights only included funds paid out for workers’ compensation coverage. These cities do not obtain property/casualty insurance coverage through LMCIT.

EXPLANATION OF EXPENDITURE TABLES

OSA Survey Responses

The first five columns in each table contain the information the local government entities provided in response to the OSA survey. An explanation of these columns is as follows:

- **Legal Services -- Civil** represents the total amount of public funds expended by the governmental entity for civil legal services to represent and defend the entity in any legal claim or lawsuit, or for legal advice. It also includes the cost of local government staff working on civil matters, and retainers and fees paid to outside counsel.
- **Legal Services -- Criminal** represents the amount of public funds expended by counties or cities for outside counsel legal costs in criminal or prosecutorial matters. The survey instructions made it clear that entities were not to include or attempt to estimate the county or city attorney budget or any pro rata portion of the entity's budget expended for criminal or prosecutorial costs. Rather, the entities were only to report direct expenditures for outside legal counsel who handle criminal or prosecutorial matters
- **Voluntary Settlements** represents the total amount of public funds paid by the governmental entity as voluntary settlements in any dispute against the entity, regardless of whether a lawsuit was filed or pending.
- **Judgments** are the total amount of public funds expended by the entity in payment of all judgments obtained against it.
- **Total County Funds Expended, Total City Funds Expended, and Total School District Funds Expended** represents the total of the first four columns.

County Table

Information was provided by MCIT regarding attorney fees and indemnity payments for workers' compensation and property/casualty claims incurred on behalf of the counties for which it provides insurance coverage.⁸ This information is reported in the columns following the OSA survey response information. An explanation of these columns is as follows:

- **Workers' Compensation -- Legal Fees** represents amounts paid to counsel to defend assigned workers' compensation matters. It does not include costs associated with the defense of the case, such as mileage, filing fees, depositions, copies, etc.
- **Workers' Compensation -- Indemnity Payments** represents amounts paid to injured employees for claims including lump sum settlements, lost wages, disability payments,

⁸ The MCIT did not provide the OSA with information regarding expenses incurred on behalf of the counties associated with the defense of any claims.

impairment compensation, economic recovery compensation, monitoring period compensation, supplemental benefits, retraining benefits, and death/dependency benefits.

- **Property/Casualty -- Legal Fees** represents amounts paid to counsel to defend assigned property/casualty matters. It does not include expenses associated with the defense of the case, such as mileage, filing fees, depositions, copies, etc.
- **Property/Casualty -- Indemnity Payments** represents judgments and voluntary settlements paid to a plaintiff with regard to property/casualty claims against the insured county.
- **Total Reported Funds Expended** represents the total funds expended by each county, as noted in the fifth column of the Table, plus all of the funds expended on behalf of the respective county as reported by MCIT.

City Table

Information was provided by LMCIT regarding costs of workers' compensation and property/casualty claims incurred on behalf of those cities for which it provides insurance coverage. This information is reported in the columns following the OSA survey response information. An explanation of these columns is as follows:

- **Workers' Compensation -- Medical/Rehab Payments** represents benefits paid on behalf of or to injured employees for medical and rehabilitation expenses with regard to workers' compensation claims.
- **Workers' Compensation -- Indemnity Benefit Payments** represents amounts paid to employees for workers' compensation claims, including disability payments, dependency benefits, funeral allowances, impairment compensation, and economic recovery compensation. This amount does not include judgments, awards, or stipulations.
- **Workers' Compensation -- Legal Fees, Costs & Expenses** represents the legal fees, costs, and expenses incurred in defending the workers' compensation matters. The figure includes attorneys' fees, paralegal fees, expert witness fees, as well as costs and expenses directly attributable to legal defense of the claims.
- **Workers' Compensation -- Judgments & Settlements** represents amounts paid to injured employee claimants as judgments, awards, and stipulations on workers' compensation claims.
- **Property/Casualty -- Legal Fees, Costs & Expenses** represents the amounts paid for expenses incurred with regard to property/casualty claims. This category includes all expense items such as attorneys' fees, expert witness fees, independent medical examination fees, witness fees, travel expenses, court reporter fees, transcript fees, and all other fees, costs, or expenses associated with the investigation, negotiation, settlement, or defense of any property/casualty claim or for the collection of any subrogation claims.

- ***Property/Casualty -- Judgments & Settlements*** represents the amounts paid to LMCIT members with regard to property/casualty coverage. This category includes first party claims involving losses to covered property (i.e., buildings, contents of buildings, vehicles, and equipment) and to third parties for the settlement of their claims for damages (i.e., property damage and bodily injury) made against the LMCIT member.
- ***Total Reported Funds Expended*** represents the total funds expended by each city, as noted in the fifth column of the table, plus all of the funds expended on behalf of the respective city as reported by LMCIT.

School District Table

Information was provided by MSBAIT regarding the cost of workers' compensation and property/casualty claims incurred on behalf of the school districts for which it provides insurance coverage. This information is reported in the columns following the OSA survey response information. An explanation of these columns is as follows:

- ***Workers' Compensation -- Medical/Rehab Payments*** represents benefits paid on behalf of or to injured employees for medical and rehabilitation expenses with regard to workers' compensation claims.
- ***Workers' Compensation -- Indemnity Benefit Payments*** represents amounts paid to injured employees for workers' compensation claims, including disability payments, dependency benefits, funeral allowances, impairment compensation, and economic recovery compensation. This amount does not include judgments, awards, or stipulations.
- ***Workers' Compensation -- Legal Fees, Costs & Expenses***, represents the legal fees, costs, and expenses incurred in defending the workers' compensation matters. The figure includes attorneys' fees, paralegal fees, expert witness fees, as well as costs and expenses directly attributable to legal defense of the claims.
- ***Workers' Compensation -- Judgments & Settlements*** represents amounts paid to injured employee claimants as judgments, awards, and stipulations for workers' compensation claims.
- ***Property/Casualty -- Legal Fees, Costs & Expenses*** represents the amounts paid for expenses incurred with regard to property/casualty claims. This category includes all expense items such as attorneys' fees, expert witness fees, independent medical examination fees, witness fees, travel expenses, court reporter fees, transcript fees, and all other fees, costs, or expenses associated with the investigation, negotiation, settlement, or defense of any property/casualty claim or for the collection of any subrogation claims.
- ***Property/Casualty -- Judgments & Settlements*** represents the amounts paid to LMCIT members with regard to property/casualty coverage. This category includes first party claims involving losses to covered property (i.e., buildings, contents of buildings, vehicles, and equipment) and to third parties for the settlement of their claims for damages (i.e., property damage and bodily injury) made against the LMCIT member.

- ***Total Reported Funds Expended***, represents the total funds expended by each school district, as noted in column five, plus the total funds expended on behalf of the respective school district as reported by MSBAIT, less any recovered losses and costs obtained by MSBAIT as noted in column twelve.

CONCLUSION

This report was prepared by the Office of the State Auditor (OSA) in compliance with Minnesota Statutes, section 6.77, for the purpose of gathering legal expenditure information from counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students. The figures provided in the tables represent all legal and legal-related fees and costs incurred by, or on behalf of, these local government units for the time period of July 1, 2000, through June 30, 2001. All figures reported are unaudited financial data provided by the surveyed entities or their respective insurance trust organizations; therefore, the OSA makes no representation as to its accuracy.

While this report is one source of information for local government entity legal expenditure data, it should be noted that no specific information is provided regarding the number of claims made by or against each local government unit, the size of the claims, or the nature of the claims. For information about the underlying claims or purposes for the expenditures that were the basis for the data in the tables, the government entity and insurance trust should be contacted directly. Further, when reviewing the data in this report, the reader should recognize that there are many demographic and geographic differences among the entities surveyed that may affect the legal costs incurred such as the size, location, and population or enrollment of the entity.

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Table 1 - Counties' Expenditures for Legal Costs

Table 1 - Counties' Expenditures for Legal Costs †

County	OSA Survey				
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	5 Total County Funds Expended
Aitkin	\$160,044	\$226,861	\$0	\$0	\$386,905
Anoka	317,575	55,580	2,158	0	375,313
Becker	*	*	*	*	*
Beltrami	2,500	0	0	0	2,500
Benton	43,828	0	0	0	43,828
Big Stone	800	1,660			2,460
Blue Earth	0	0	0	0	0
Brown	106,716	61,664	0	0	168,380
Carlton	0	0	0	0	0
Carver	*	*	*	*	*
Cass	20,000	0	0	0	20,000
Chippewa	*	*	*	*	*
Chisago	*	*	*	*	*
Clay	26,268	0	0	0	26,268
Clearwater	11,761	0	0	0	11,761
Cook	1,448	0	0	0	1,448
Cottonwood	0	0	0	0	0
Crow Wing	0	0	0	0	0
Dakota	137,405	0	485,643	0	623,048
Dodge	2,794	0	0	0	2,794
Douglas	2,400	0	13,000	0	15,400
Faribault	6,014	0	0	0	6,014
Fillmore	10,000	112,169	0	0	122,169
Freeborn	0	0	0	0	0
Goodhue	162,319	0	7,462	0	169,781
Grant	*	*	*	*	*
Hennepin	1,528,135	0	640,086	0	2,168,221
Houston	3,293	0	0	0	3,293
Hubbard	33,137	4,231	0	0	37,368
Isanti	4,606	0	0	0	4,606
Itasca	*	*	*	*	*
Jackson	1,540	0	0	0	1,540
Kanabec	0	0	0	0	0
Kandiyohi	0	0	0	0	0
Kittson	0	0	21,854	0	21,854
Koochiching	21,120	14,803	0	0	35,923
Lac Qui Parle	23,513	0	0	0	23,513
Lake	15,577	17	1,000	0	16,594
Lake of the Woods	2,500	0	0	0	2,500
LeSueur	11,680	905	0	0	12,585
Lincoln	0	0	0	0	0
Lyon	17,761	0	0	0	17,761
Mahnomen	0	9,000	0	0	9,000
Marshall	8,622	11,642	0	0	20,264
Martin	206,091	0	0	0	206,091
McLeod	134,939	0	0	0	134,939
Meeker	*	*	*	*	*
Mille Lacs	107,377	403,933	0	0	511,310

Workers' Compensation		Property/Casualty		10 Total Reported Funds Expended
6 Legal Fees	7 Indemnity Payments	8 Legal Fees	9 Indemnity Payments	
\$1,667	\$0	\$92,305	\$24,169	\$505,046
2,239	0	N/A	N/A	377,552
1,368	0	45,690	7,178	54,236
4,221	0	90,418	8,879	106,018
4,358	9,200	24,333	17,589	99,308
0	0	32,858	17,375	52,693
0	0	83,460	18,353	101,813
0	0	8,571	5,551	182,502
11,821	24,973	5,232	3,704	45,730
8,167	4,000	19,989	6,442	38,598
3,386	10,041	14,705	7,472	55,604
0	0	0	8,889	8,889
7,230	0	35,706	17,387	60,323
8,441	0	35,053	24,341	94,103
5,603	0	660	390	18,414
1,486	0	0	0	2,934
0	0	142,311	214,776	357,087
8,476	0	35,162	45,951	89,589
N/A	N/A	N/A	N/A	623,048
0	0	504	4,243	7,541
15,334	5,526	56,209	90,464	182,933
0	0	0	6,858	12,872
0	0	0	12,928	135,097
7,650	0	13,450	14,510	35,610
2,536	0	24,842	45,455	242,614
0	0	0	9,686	9,686
N/A	N/A	N/A	N/A	2,168,221
0	2,082	6,921	8,059	20,355
18,724	0	4,893	46,386	107,371
568	0	23,461	3,615	32,250
N/A	N/A	362,232	143,918	506,150
0	0	0	829	2,369
15,959	0	46,122	1,037	63,118
1,002	0	20,969	64,146	86,117
0	12,705	0	0	34,559
323	0	34,946	7,775	78,967
0	0	0	0	23,513
11,990	0	10,299	5,741	44,624
7,367	0	9,878	1,198	20,943
0	0	11,446	3,236	27,267
0	0	0	3,664	3,664
0	0	0	10,645	28,406
0	0	6,475	2,315	17,790
3,603	0	3,603	5,269	32,739
3,947	0	40,522	33,952	284,512
0	0	0	5,361	140,300
0	0	25,024	454,243	479,267
3,111	0	4,198	2,664	521,283

Table 1 - Counties' Expenditures for Legal Costs †

County	OSA Survey				
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	5 Total County Funds Expended
Morrison	\$52,430	\$237,680	\$0	\$0	\$290,110
Mower	*	*	*	*	*
Murray	*	*	*	*	*
Nicollet	3,276	35,511	0	0	38,787
Nobles	0	0	0	0	0
Norman	0	0	0	0	0
Olmsted	220,890	0	89,500	0	310,390
Otter Tail	0	0	0	0	0
Pennington	*	*	*	*	*
Pine	38,785	0	6,232	0	45,017
Pipestone	*	*	*	*	*
Polk	22,353	1,154	0	0	23,507
Pope	106,646	3,248	0	0	109,894
Ramsey	*	*	*	*	*
Red Lake	8,155	0	0	0	8,155
Redwood	0	0	0	0	0
Renville	36,891	0	0	0	36,891
Rice	345,879	0	0	0	345,879
Rock	0	0	0	0	0
Roseau	42,883	0	0	0	42,883
Scott	67,806	0	40,000	0	107,806
Sherburne	17,564	0	6,500	0	24,064
Sibley	4,754	0	105,000	0	109,754
Stearns	15,723	0	0	0	15,723
Steele	1,861	0	0	0	1,861
Stevens	2,960	0	0	0	2,960
St. Louis	648,702	0	75,679	1,014,703	1,739,084
Swift	2,400	0	0	0	2,400
Todd	0	0	0	0	0
Traverse	0	0	0	0	0
Wabasha	*	*	*	*	*
Wadena	*	*	*	*	*
Waseca	4,754	0	0	105,000	109,754
Washington	*	*	*	*	*
Watonwan	4,754	9,256	139,768	0	153,778
Wilkin	0	0	0	0	0
Winona	18,947	0	0	0	18,947
Wright	278	0	2,500	0	2,778
Yellow Medicine	*	*	*	*	*
Total	\$4,800,454	\$1,189,314	\$1,636,382	\$1,119,703	\$8,745,853

* No information was available as the OSA survey was not completed and returned.

† Figures have been rounded to the nearest dollar amount.

N/A indicates that the county does not participate in that section of the MCIT.

Workers' Compensation		Property/Casualty		10 Total Reported Funds Expended
6 Legal Fees	7 Indemnity Payments	8 Legal Fees	9 Indemnity Payments	
\$18,259	\$0	\$57,083	\$6,451	\$371,903
720	0	1,838	32,495	35,053
0	0	7,908	3,581	\$11,489
0	0	393	2,487	41,667
56	0	17,457	7,616	25,129
0	0	0	1,812	1,812
N/A	N/A	N/A	N/A	310,390
0	0	30,993	10,352	41,345
909	0	0	0	909
12,036	65,887	16,594	2,870	142,404
1,767	0	3,230	958	5,955
18,331	0	7,693	89,976	139,507
1,192	0	19,677	5,191	135,954
N/A	N/A	0	50,570	50,570
0	0	0	4,000	12,155
0	0	0	13,020	13,020
0	0	16,214	48,484	101,589
7,852	50,013	3,812	1,303	408,859
0	0	0	5,859	5,859
0	0	8,166	2,196	53,245
8,310	0	113,514	147,642	377,272
57	0	61,558	130,492	216,171
110	0	1,463	7,427	118,754
14,110	43,186	71,427	35,976	180,422
4,896	0	57,342	20,142	84,241
0	0	0	12,143	15,103
N/A	N/A	N/A	N/A	1,739,084
0	0	0	8,573	10,973
0	0	18,688	15,709	34,397
0	0	6,429	186	6,615
0	0	860	11,215	12,075
0	0	8,814	23,036	31,850
46	0	0	22,217	132,017
28,079	0	116,414	137,669	282,162
0	0	2,679	3,252	159,709
0	0	0	4,817	4,817
0	0	20,934	140,052	179,933
14,871	0	482,097	2,216,468	2,716,214
2,724	0	9,059	5,114	16,897
\$294,902	\$227,613	\$2,534,783	\$4,647,994	\$16,451,145

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Table 2 - Cities' Expenditures for Legal Costs

Table 2 - Cities' Expenditures for Legal Costs †

City	OSA Survey				
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	5 Total City Funds Expended
Albert Lea	\$0	\$0	\$0	\$0	\$0
Andover	12,539	90,923	0	0	103,462
Anoka **	0	128,151	8,695	0	136,846
Apple Valley	127,082	176,397	0	0	303,479
Austin **	153,052	0	0	0	153,052
Bemidji **	70,541	46,000	0	0	116,541
Blaine	51,868	320,817	0	0	372,685
Bloomington	200,965	0	0	0	200,965
Brainerd **	75,089	149,000	3,245	0	227,334
Brooklyn Center	126,520	172,150	37,777	0	336,447
Brooklyn Park **	50,982	213,180	0	0	264,162
Burnsville **	83,567	201,326	112,140	0	397,033
Champlin **	53,203	51,500	0	0	104,703
Chanhassen	*	*	*	*	*
Chaska	140,639	0	0	0	140,639
Cloquet	0	0	0	0	0
Columbia Heights	82,884	110,700	8,988	320,493	523,065
Coon Rapids	15,850	0	0	0	15,850
Cottage Grove **	56,742	927,222	0	0	983,964
Crystal	27,255	59,947	0	0	87,202
Duluth	204,783	0	919,129	0	1,123,912
Eagan **	194,619	16,766	0	0	211,385
East Bethel**	0	42,304	0	0	42,304
Eden Prairie	29,046	180,877	0	0	209,923
Edina	100,253	202,011	0	0	302,264
Elk River **	26,690	0	0	0	26,690
Fairmont	0	0	4,601	0	4,601
Faribault	44,202	86,017	0	0	130,219
Farmington **	75,718	42,388	0	0	118,106
Fergus Falls **	5,483	43,170	0	0	48,653
Fridley	60,000	195,759	27,791	0	283,550
Golden Valley	0	75,537	0	0	75,537
Ham Lake	146,486	0	0	0	146,486
Hastings	130,000	0	77,000	0	207,000
Hibbing **	47,249	32,505	0	13,455	93,209
Hopkins	71,970	74,833	0	0	146,803
Hutchinson **	*	*	*	*	*
Inver Grove Heights	170,466	157,213	0	0	327,679
Lakeville **	5,809	139,198	0	0	145,007
Lino Lakes	36,879	111,861	0	0	148,740
Mankato	*	*	*	*	*
Maple Grove **	6,532	136,007	0	0	142,539
Maplewood	130,219	62,657	13,087	0	205,963
Marshall	*	*	*	*	*
Mendota Heights	40,445	48,255	0	0	88,700
Minneapolis (1)	4,331,899	4,048,104	2,299,129	1,789	10,680,921
Minnnetonka	*	*	*	*	*
Moorhead **	90,515	151,466	25,086	0	267,067
Mounds View	153,194	44,309	0	0	197,503
New Brighton	96,621	43,450	0	0	140,071
New Hope	93,915	126,016	86,182	0	306,113
New Ulm	57,832	27,432	0	0	85,264
North Mankato **	27,065	22,590	0	0	49,655

Workers' Compensation				Property/Casualty		
6 Medical/Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$53,122	\$22,160	\$8,154	\$0	\$14,920	\$1,530	\$99,886
31,180	(30,027) † †	212	0	716	0	105,543
55,974	2,657	1,904	0	11,882	0	209,263
96,444	(41,305) † †	2,739	0	85,399	37,634	484,390
73,414	25,336	11,843	0	138,197	5,730	407,572
39,071	(5,203)	2,308	0	3,742	25,279	181,738
99,786	(21,927) † †	12,486	40,943	14,078	164,135	682,186
100,861	89,209	21,393	16,842	95,926	111,951	637,147
79,957	16,639	3,400	0	35,966	6,718	370,014
136,637	43,246	8,801	0	23,032	153,953	702,116
191,419	65,118	1,543	3,400	148,141	33,625	707,408
92,034	(25,965) † †	2,287	0	71,332	39,468	576,189
10,650	(776) † †	888	200,000	505	1,357	317,327
3,020	(281) † †	25	0	N/A	N/A	2,764
149,157	35,785	2,120	45,094	2,787	7,801	383,383
48,281	44,633	4,277	15,000	17,194	22	129,407
83,677	24,634	8,698	2,103	N/A	N/A	642,177
104,223	(1,755) † †	13,404	0	29,385	10,257	171,364
48,807	(10,355) † †	6,108	0	30,871	633	1,060,028
40,683	(10,733) † †	496	0	5,428	9,204	132,280
N/A	N/A	N/A	N/A	N/A	N/A	1,123,912
52,685	14,018	22,106	6,132	56,111	86,093	448,530
2,421	0	202	0	2,306	0	47,233
50,132	8,604	3,514	0	2,226	53,360	327,759
N/A	N/A	N/A	N/A	N/A	N/A	302,264
8,622	9,389	4,152	0	16,210	7,784	72,847
105,370	(10,171) † †	206	0	7,367	2,804	110,177
N/A	N/A	N/A	N/A	14,031	886	145,136
26,795	4,888	2,330	0	11,724	0	163,843
35,384	(2,303) † †	2,185	0	21,320	5,153	110,392
111,604	61,148	3,195	0	81,454	6,883	547,834
50,878	41,191	2,278	0	117,510	0	287,394
15,645	(7,431) † †	679	0	2,450	58	157,887
39,814	15,865	4,391	13,086	69,703	39,886	389,745
341,805	61,950	649	95,000	62,640	17,681	672,934
47,079	21,684	2,036	68,922	5,886	2,329	294,739
181,357	(16,475) † †	4,032	0	89,572	81,074	339,560
35,823	68,215	409	0	5,651	15,324	453,101
58,021	(15,487) † †	248	0	21,599	4,131	213,519
655	(56) † †	0	0	56,987	32,764	239,090
98,116	6,391	10,938	61,260	19,411	33,999	230,115
22,817	(13,681) † †	3,279	0	7,357	15,735	178,046
46,204	852	9,460	0	23,455	109,297	395,231
24,009	(9,968) † †	1,310	0	10,584	21,554	47,489
15,981	(4,258) † †	652	0	2,938	778	104,791
N/A	N/A	N/A	N/A	N/A	N/A	10,680,921
89,788	14,667	14,836	80,000	18,684	107,960	325,935
134,072	27,475	5,351	0	130,843	12,137	576,945
33,850	25,907	4,907	5,978	751	23,797	292,693
158,390	43,326	13,667	142,000	16,004	1,717	515,175
102,819	33,080	13,551	284,000	22,821	78	762,462
79,404	(6,897) † †	3,042	0	9,194	0	170,007
49,701	21,397	46	0	215	0	121,014

Table 2 - Cities' Expenditures for Legal Costs †

City	OSA Survey				
	1 Legal Services - Civil	2 Legal Services - Criminal	3 Voluntary Settlements	4 Judgments	5 Total City Funds Expended
North St. Paul	\$0	\$0	\$0	\$0	\$0
Northfield **	*	*	*	*	*
Oakdale **	88,727	0	0	404,618	493,345
Owatonna **	82,753	59,000	0	0	141,753
Plymouth	0	224,617	7,393	0	232,010
Prior Lake	0	81,633	0	0	81,633
Ramsey	91,084	31,678	0	0	122,762
Red Wing **	0	0	0	148,233	148,233
Richfield **	814,976	143,300	0	0	958,276
Robbinsdale **	66,966	81,600	0	0	148,566
Rochester **	105,000	550	35,465	0	141,015
Rosemount	47,765	54,996	0	0	102,761
Roseville	109,250	116,721	0	0	225,971
Sauk Rapids	139,312	30,126	0	0	169,438
Savage	127,524	0	0	0	127,524
Shakopee **	235,182	194,642	4,801	0	434,625
Shoreview	27,965	63,879	0	0	91,844
South St. Paul	135,412	164,670	0	2,517,123	2,817,205
Stillwater	172,519	126,480	0	0	298,999
St. Cloud	273,299	359,352	0	0	632,651
St. Louis Park **	51,082	148,792	0	0	199,874
St. Paul	93,160	0	875,840	0	969,000
Vadnais Heights	97,208	45,804	0	0	143,012
West St. Paul	22,985	105,400	0	0	128,385
White Bear Lake	43,195	74,003	0	0	117,198
Willmar **	124,511	0	0	0	124,511
Winona	236,030	0	13,361	0	249,391
Woodbury	113,486	115,016	0	0	228,502
Worthington	0	106,880	0	0	106,880
Total	\$11,006,059	\$11,087,177	\$4,559,710	\$3,405,711	\$30,058,657

† Figures have been rounded to the nearest dollar amount.

† † Negative number reflects subrogation recovery recorded during the reporting period. Recovery was sought for money paid out in a prior reporting period. A negative amount results when recovery exceeds indemnity payment for current reporting period.

* No information was available as the OSA survey was not completed and returned.

** City figures include component units such as housing and economic development authorities.

N/A indicates that the city was not covered by the insurance trust during the reporting period.

(1) The figures provided for the City of Minneapolis do not reflect any costs incurred on behalf of the Minneapolis Community Development Agency (MCDA), the Minneapolis Parks Board, or the Minneapolis Library Board, all of which are component units of the city. OSA surveys were not sent to these entities.

Workers' Compensation				Property/Casualty		12 Total Reported Funds Expended
6 Medical/Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	
\$31,242	\$4,564	\$4,688	\$0	\$61,335	\$104	\$101,933
69,231	(10,781) † †	4,108	3,000	36,906	58,907	161,371
70,192	33,514	6,571	0	39,885	55,504	699,011
48,309	11,896	8,086	103,000	47,173	0	360,217
71,496	(49,368) † †	18,631	80,000	15,175	8,261	376,205
15,040	2,397	1,409	0	27,260	183,630	311,369
20,724	(1,180) † †	0	0	2,978	20,668	165,952
143,006	28,006	4,617	80,000	175,810	23,145	602,817
33,741	(56,462) † †	40,955	16,201	199,743	194,758	1,387,212
28,966	20,856	134	0	33,539	52,795	284,856
N/A	N/A	N/A	N/A	200,239	108,825	450,079
116,881	19,803	7,014	0	0	(35,595) † †	210,864
21,506	8,225	304	0	33,163	630,965	920,134
7,231	6,176	3	0	15,586	0	198,434
39,326	2,717	6,467	0	627	24,535	201,196
73,310	2,493	1,971	248,948	26,568	6,009	793,924
32,698	(42,475) † †	2,235	0	9,620	17,833	111,755
117,978	13,760	9,001	120,000	277,170	15,016	3,370,130
37,921	6,515	1,434	0	48,908	37,621	431,398
81,000	(10,036) † †	12,583	65,390	N/A	N/A	781,588
95,477	(31,981) † †	0	0	168,456	25,835	457,661
N/A	N/A	N/A	N/A	N/A	N/A	969,000
405	0	125	0	N/A	N/A	143,542
99,115	5,011	14,149	16,000	23,858	47,875	334,393
70,148	(48,215) † †	5,205	0	43,435	25,881	213,652
44,876	22,354	10,777	4,424	3,683	344	210,969
67,478	30,017	5,156	74,500	14,133	3,507	444,182
95,460	(17,964) † †	17,797	0	35,264	26,767	385,826
40,477	(12,973) † †	1,708	0	0	0	136,092
\$5,130,872	\$551,279	\$431,865	\$1,891,223	\$3,177,019	\$2,825,749	\$44,066,664

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Table 3 - School Districts' Expenditures for Legal Costs

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 1 Aitkin	\$16,787	\$0	\$0	\$0	\$16,787
ISD # 1 Minneapolis	722,854	0	429,791	0	1,152,645
ISD # 2 Hill City	4,000	0	0	0	4,000
ISD # 4 McGregor	3,381	0	0	0	3,381
ISD # 6 South St. Paul	0	0	0	0	0
ISD # 11 Anoka-Hennepin	804,796	0	35,835	0	840,631
ISD # 12 Centennial	0	0	7,500	0	7,500
ISD # 13 Columbia Heights	41,810	0	0	0	41,810
ISD # 14 Fridley	7,368	0	0	0	7,368
ISD # 15 St. Francis	40,382	0	23,000	0	63,382
ISD # 16 Spring Lake Park	28,403	0	0	0	28,403
ISD # 22 Detroit Lakes	0	0	0	0	0
ISD # 23 Frazee-Vergas	0	0	0	0	0
ISD # 31 Bemidji	46,369	0	0	0	46,369
ISD # 32 Blackduck	4,000	0	0	0	4,000
ISD # 36 Kelliher	6,959	0	0	0	6,959
ISD # 38 Red Lake	56,796	0	0	0	56,796
ISD # 47 Sauk Rapids	*	*	*	*	*
ISD # 51 Foley	75,954	0	0	4,000	79,954
ISD # 62 Ortonville	0	0	0	0	0
ISD # 75 St. Clair	470	0	0	0	470
ISD # 77 Mankato	38,001	0	0	0	38,001
ISD # 81 Comfrey	0	0	0	0	0
ISD # 84 Sleepy Eye	8,130	0	0	0	8,130
ISD # 85 Springfield	9,566	0	0	0	9,566
ISD # 88 New Ulm	4,995	0	0	0	4,995
ISD # 91 Barnum	0	0	0	0	0
ISD # 93 Carlton	0	0	0	0	0
ISD # 94 Cloquet	7,198	0	0	0	7,198
ISD # 95 Cromwell	0	0	0	0	0
ISD # 97 Moose Lake	31,423	0	0	0	31,423
ISD # 99 Esko	2,040	0	0	0	2,040
ISD # 100 Wrenshall	0	0	0	0	0
ISD # 108 Norwood-Young America	1,704	0	0	0	1,704
ISD # 110 Waconia	0	0	0	0	0
ISD # 111 Watertown-Mayer	11,134	0	0	0	11,134
ISD # 112 Chaska	182,452	0	0	0	182,452
ISD # 113 Walker-Hackensack-Akeley	6,216	0	0	0	6,216
ISD # 115 Cass Lake	3,089	0	0	0	3,089
ISD # 116 Pillager	0	0	0	0	0
ISD # 118 Northland Community Schools	7,784	0	0	0	7,784
ISD # 129 Montevideo	0	0	0	0	0
ISD # 138 North Branch	82,994	0	12,355	0	95,349
ISD # 139 Rush City	2,797	0	0	0	2,797
ISD # 146 Barnesville	5,170	0	0	0	5,170
ISD # 150 Hawley	796	0	0	0	796
ISD # 152 Moorhead	0	0	0	0	0
ISD # 162 Bagley	0	0	0	0	0
ISD # 166 Cook County	0	0	0	0	0
ISD # 173 Mountain Lake	29,079	0	0	0	29,079
ISD # 175 Westbrook	0	0	0	0	0
ISD # 177 Windom	4,959	0	0	0	4,959
ISD # 181 Brainerd	32,719	0	20,000	0	52,719
ISD # 182 Crosby-Ironton	14,325	0	0	0	14,325
ISD # 186 Pequot Lakes	8,993	0	0	0	8,993
ISD # 191 Burnsville	52,917	0	0	0	52,917
ISD # 192 Farmington	*	*	*	*	*
ISD # 194 Lakeville	84,144	0	0	0	84,144

Workers' Compensation

Property/Casualty

6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$4,963	\$1,080	\$6	\$0	\$0	\$0	\$22,835
0	0	0	0	0	0	1,152,645
3,943	5,086	0	0	0	0	13,029
8,682	(74,517) † †	16	0	0	897	(61,541) † †
0	0	3,412	13,030	0	0	16,442
0	0	0	0	175	10,000	850,806
90,977	56,223	13,425	43,000	0	0	211,125
16,100	24,559	310	70,000	60	2,991	155,830
12,961	705	4,514	1,014	0	0	26,563
8,894	30,160	9,216	3,261	0	0	114,913
27,026	(49,940) † †	34	0	13,307	203,914	222,745
10,849	4,582	323	0	6,630	938	23,322
6,045	0	0	0	0	1,262	7,307
11,129	10,176	3,925	1,302	532	5,000	78,433
0	0	0	0	0	0	4,000
9,823	65	11,630	11,303	0	0	39,780
10,359	21,834	7,426	2,948	0	24,985	124,348
29,499	28,375	208	0	0	0	58,081
25,965	18,850	7,964	7,171	0	0	139,904
4,480	0	3	0	0	0	4,483
2,210	0	0	0	0	10,070	12,750
58,783	14,412	2,500	462	0	0	114,158
1,041	0	0	0	0	0	1,041
670	4,872	2	0	0	0	13,674
604	591	0	0	0	0	10,761
27,737	7,216	111	0	45	1,427	41,531
5,422	3,488	0	0	0	0	8,910
4,536	(6,112) † †	6,469	6,364	0	0	11,257
28,781	36,136	18,419	50,328	145	162	141,170
11,878	5,463	30	0	0	0	17,371
330	0	0	0	25,056	0	56,809
5,712	1,947	0	0	0	0	9,699
42,982	22,565	1,380	0	0	0	66,926
30,495	6,200	1	0	0	0	38,400
8,750	2,093	27	0	0	0	10,870
7,257	21	12	0	0	0	18,424
4,673	4,947	3,364	1,270	0	37,500	234,207
192	0	8,020	3,347	0	0	17,776
0	0	0	0	0	0	3,089
4,321	232	11,053	3,611	0	11,000	30,217
2,441	686	4	0	19,747	0	30,661
3,292	1,052	6	0	0	3,145	7,495
38,754	13,196	1,161	0	0	0	148,461
171	0	0	0	0	0	2,968
4,370	11,426	42,853	24,549	0	17,365	105,733
1,463	0	0	0	0	4,485	6,744
16,039	111,343	20,476	115,107	0	495	263,461
4,318	(4) † †	183	0	0	0	4,497
4,784	7,402	64	0	0	0	12,249
2,259	0	19	0	0	0	31,356
0	0	0	0	0	0	0
17,429	16,436	21	0	12,697	7,743	59,285
14,069	(17,751) † †	29,925	36,861	4,288	3,433	123,544
0	1,749	0	0	0	0	16,074
12,424	3,080	85	0	0	0	24,582
11,721	4,861	64,502	11,819	0	0	145,820
11,478	9,933	945	0	2,434	39,757	64,547
23,231	13,499	9,920	2,493	27	220	133,533

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 195 Randolph	\$0	\$0	\$0	\$0	\$0
ISD # 196 Rosemount-Apple Valley-Eagan	57,207	0	0	0	57,207
ISD # 197 West St. Paul-Mendota Heights-Eagan	65,874	0	0	1,192	67,066
ISD # 199 Inver Grove Heights	100,160	0	0	0	100,160
ISD # 200 Hastings	0	0	0	0	0
ISD # 203 Hayfield	0	0	0	0	0
ISD # 204 Kasson-Mantorville	15,917	0	0	0	15,917
ISD # 206 Alexandria	17,677	0	0	0	17,677
ISD # 207 Brandon	0	0	0	0	0
ISD # 208 Evansville	0	0	0	0	0
ISD # 213 Osakis	87	0	0	0	87
ISD # 227 Chatfield	7,312	0	0	0	7,312
ISD # 229 Lanesboro	0	0	0	0	0
ISD # 238 Mabel-Canton	0	0	0	0	0
ISD # 239 Rushford-Peterson	0	0	0	11,731	11,731
ISD # 241 Albert Lea	9,076	0	4,038	0	13,114
ISD # 242 Alden-Conger	3,870	0	0	0	3,870
ISD # 252 Cannon Falls	10,501	0	0	0	10,501
ISD # 253 Goodhue	0	0	0	0	0
ISD # 255 Pine Island	4,101	0	0	0	4,101
ISD # 256 Red Wing	0	0	0	0	0
ISD # 261 Ashby	919	0	0	0	919
ISD # 264 Herman-Norcross	0	0	0	0	0
ISD # 270 Hopkins	87,570	0	0	0	87,570
ISD # 271 Bloomington	5,575	0	0	0	5,575
ISD # 272 Eden Prairie	236,480	0	15,000	0	251,480
ISD # 273 Edina	66,782	0	0	0	66,782
ISD # 276 Minnetonka	33,253	0	0	0	33,253
ISD # 277 Westonka	0	0	0	0	0
ISD # 278 Orono	0	0	0	0	0
ISD # 279 Osseo	373,643	0	11,824	0	385,467
ISD # 280 Richfield	7,912	0	0	0	7,912
ISD # 281 Robbinsdale	310,734	0	0	87,758	398,492
ISD # 282 St. Anthony-New Brighton	4,193	0	0	0	4,193
ISD # 283 St. Louis Park	0	0	0	0	0
ISD # 284 Wayzata	252,277	0	0	0	252,277
ISD # 286 Brooklyn Center	0	0	0	0	0
ISD # 294 Houston	75	0	0	0	75
ISD # 297 Spring Grove	0	0	0	0	0
ISD # 299 Caledonia	0	0	0	0	0
ISD # 300 LaCrescent-Hokah	22,635	0	0	0	22,635
ISD # 306 Laporte	16,791	0	0	0	16,791
ISD # 308 Nevis	0	0	0	0	0
ISD # 309 Park Rapids	45,583	0	0	0	45,583
ISD # 314 Braham	0	0	0	0	0
ISD # 316 Greenway-Coleraine	27,014	0	0	0	27,014
ISD # 317 Deer River	7,500	0	0	0	7,500
ISD # 318 Grand Rapids	3,861	0	25,000	0	28,861
ISD # 319 Nashwauk-Keewatin	0	0	0	0	0
ISD # 330 Heron Lake-Okabena	672	0	0	0	672
ISD # 332 Mora	7,205	0	0	0	7,205
ISD # 333 Ogilvie	1,422	0	0	0	1,422
ISD # 345 New London-Spicer	0	0	0	0	0
ISD # 347 Willmar	32,103	0	0	0	32,103
ISD # 356 Lancaster	1,797	0	0	0	1,797
ISD # 361 International Falls	15,343	0	0	0	15,343
ISD # 362 Littlefork-Big Falls	0	0	0	0	0
ISD # 363 South Koochiching	12,696	0	0	0	12,696

Workers' Compensation

Property/Casualty

6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$180	\$0	\$0	\$0	\$0	\$0	\$180
86,349	146,498	42,096	141,953	13,665	44,427	532,195
17,788	1,616	44	0	29,191	79,742	195,446
93,632	90,051	24,917	54,477	0	0	363,237
62,584	63,879	26,744	6,626	0	5,039	164,873
4,859	0	29	0	5,421	0	10,309
0	0	0	0	0	1,929	17,846
11,814	7,588	345	0	0	0	37,424
185	0	0	0	0	0	185
567	1,036	16	0	0	0	1,619
1,801	0	0	0	0	0	1,888
475	0	3	0	0	0	7,790
0	0	0	0	0	0	0
4,783	4,270	0	0	0	0	9,053
6,820	7,083	0	0	0	117	25,750
46,697	30,390	21,998	5,493	112	3,926	121,729
782	0	0	0	0	0	4,652
33	0	14,912	5,151	0	656	31,253
118	0	0	0	0	0	118
0	0	0	0	0	0	4,101
3,431	0	0	0	0	0	3,431
0	0	0	0	0	0	919
248	0	0	0	0	0	248
217,262	73,908	32,993	62,606	6,037	7,367	487,744
0	0	0	0	3,911	42,173	51,658
5,379	6,170	1,164	0	0	1,395	265,589
361	0	4	0	58,022	195,000	320,169
64,613	24,069	15,496	38,232	0	0	175,663
6,268	0	1,804	659	11,185	30,400	50,316
17,683	10,445	99	0	1,264	9,150	38,642
47,231	61,072	18,413	5,660	0	0	517,843
38,633	36,540	2,278	10,847	0	0	96,210
63,411	26,569	2,959	416	2,613	60,248	554,709
26,855	6,256	6,490	10,856	0	0	54,649
16,934	4,813	8,685	58,099	0	0	88,531
0	23,809	1,378	638	0	0	278,102
35,199	6,756	18	0	0	0	41,974
1,263	489	0	0	0	5,000	6,827
469	0	0	0	0	0	469
0	0	0	0	0	0	0
2,754	61	0	0	0	0	25,450
151	11,293	11	0	0	0	28,246
1,091	0	0	0	0	0	1,091
15,951	18,597	1,151	527	0	2,505	84,314
4,348	2,306	5	0	21,763	55,000	83,422
23,008	69,130	203	0	0	0	119,356
609	10,216	0	0	0	506	18,830
44,440	(32,205) † †	9,962	28,406	0	0	79,464
6,947	2,637	6,485	713	0	0	16,782
2,344	95	0	0	0	0	3,111
7,252	71	33	0	2,205	6,443	23,209
402	0	8	0	0	0	1,832
1,917	0	217	0	4,348	15,500	21,982
29,603	61,091	37,844	36,364	0	0	197,005
0	0	0	0	0	0	1,797
13,124	23,622	67	0	0	0	52,156
(2,566) † †	14,613	2	0	0	0	12,050
0	0	0	0	0	0	12,696

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 378 Dawson-Boyd	\$6,778	\$0	\$0	\$0	\$6,778
ISD # 381 Lake Superior	*	*	*	*	*
ISD # 390 Lake of the Woods	0	0	0	0	0
ISD # 391 Cleveland	5,291	0	0	0	5,291
ISD # 392 LeCenter	3,336	0	0	0	3,336
ISD # 394 Montgomery-Lonsdale	0	0	0	0	0
ISD # 402 Hendricks	0	0	0	0	0
ISD # 403 Ivanhoe	1,058	0	0	0	1,058
ISD # 404 Lake Benton	16,607	0	0	0	16,607
ISD # 409 Tyler	973	0	0	0	973
ISD # 411 Balaton	306	0	0	0	306
ISD # 413 Marshall	8,900	0	0	0	8,900
ISD # 414 Minneota	0	0	0	0	0
ISD # 417 Tracy	1,778	0	0	0	1,778
ISD # 418 Russell	0	0	0	0	0
ISD # 423 Hutchinson	9,421	0	0	0	9,421
ISD # 424 Lester Prairie	5,000	0	0	0	5,000
ISD # 432 Mahanomen	1,053	0	0	0	1,053
ISD # 435 Waubun	0	0	31,054	0	31,054
ISD # 441 Marshall County Central Schools	756	0	0	0	756
ISD # 447 Grygla	0	0	0	0	0
ISD # 458 Truman	10,053	0	0	0	10,053
ISD # 463 Eden Valley-Watkins	16,035	0	0	0	16,035
ISD # 465 Litchfield	6,383	0	0	0	6,383
ISD # 466 Dassel-Cokato	7,876	0	0	0	7,876
ISD # 473 Isle	24,427	0	0	0	24,427
ISD # 477 Princeton	53,209	0	0	0	53,209
ISD # 480 Onamia	22,332	0	0	0	22,332
ISD # 482 Little Falls	56,789	0	0	0	56,789
ISD # 484 Pierz	6,523	0	0	0	6,523
ISD # 485 Royalton	7,521	0	0	0	7,521
ISD # 486 Swanville	40	0	0	0	40
ISD # 487 Upsala	546	0	0	0	546
ISD # 492 Austin	35,228	0	0	0	35,228
ISD # 495 Grand Meadow	0	0	0	0	0
ISD # 497 Lyle	0	0	0	0	0
ISD # 499 Leroy-Ostrander	0	0	0	0	0
ISD # 500 Southland	33,623	0	590	0	34,213
ISD # 505 Fulda	6,615	0	0	0	6,615
ISD # 507 Nicollet	0	0	0	0	0
ISD # 508 St. Peter	0	0	0	0	0
ISD # 511 Adrian	0	0	0	0	0
ISD # 513 Brewster	0	0	0	0	0
ISD # 514 Ellsworth	0	0	0	0	0
ISD # 516 Round Lake	0	0	0	45,062	45,062
ISD # 518 Worthington	25,469	0	0	0	25,469
ISD # 531 Byron	6,184	0	0	0	6,184
ISD # 533 Dover-Eyota	0	0	0	0	0
ISD # 534 Stewartville	78,289	0	0	0	78,289
ISD # 535 Rochester	0	0	0	0	0
ISD # 542 Battle Lake	3,037	0	0	0	3,037
ISD # 544 Fergus Falls	43,490	0	0	0	43,490
ISD # 545 Henning	0	0	0	0	0
ISD # 547 Parkers Prairie	306	0	0	0	306
ISD # 548 Pelican Rapids	9,955	0	0	0	9,955
ISD # 549 Perham	1,465	0	0	0	1,465
ISD # 550 Underwood	0	0	0	0	0
ISD # 553 New York Mills	3,128	0	0	0	3,128

Workers' Compensation

Property/Casualty

6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$782	\$0	\$6	\$0	\$0	\$348	\$7,914
9,222	1,263	3,993	1,983	0	370	16,830
1,660	112	238	0	0	0	2,010
4,378	0	24	0	0	0	9,693
14,441	44,311	25	0	0	0	62,112
7,313	(17,648) † †	4	0	0	0	(10,331) † †
0	0	0	0	0	0	0
1,043	0	10	0	0	0	2,111
0	0	0	0	0	0	16,607
0	0	0	0	0	0	973
0	0	0	0	0	0	306
8,116	591	65	46	20,610	529	38,857
1,221	331	235	0	0	0	1,788
228	52	0	0	0	0	2,058
0	0	0	0	0	0	0
10,969	16,036	1,085	0	0	0	37,511
1,998	315	0	0	0	0	7,312
7,035	0	73	0	0	0	8,162
3,129	281	0	0	0	0	34,464
30,290	2,758	88	0	0	0	33,893
(3,238) † †	(2,138) † †	3	0	0	21	(5,352) † †
783	0	6	0	0	0	10,842
18,161	7,645	14,050	1,608	0	0	57,498
3,622	0	11,447	3,326	0	0	24,779
993	0	143	0	0	0	9,012
2,237	0	4	0	0	0	26,668
9,009	(4,507) † †	2,169	738	0	873	61,492
10,317	(768) † †	6,082	247	0	0	38,211
38,432	52,349	13,431	3,710	0	0	164,710
1,429	0	0	0	4,561	0	12,513
13,006	0	5,809	5,334	0	0	31,671
1,426	853	0	0	0	0	2,319
1,307	3,777	3	0	0	0	5,633
2,238	34,526	23,638	23,400	0	3,574	122,605
376	0	0	0	0	636	1,012
0	0	0	0	0	0	0
3,435	209	32	0	0	0	3,676
6,546	2,928	0	0	0	1,435	45,122
1,460	0	2	0	0	0	8,077
616	0	0	0	0	0	616
15,207	4,156	5,675	4,854	94	2,907	32,893
4,260	0	53	0	0	0	4,313
0	0	0	0	0	0	0
202	0	0	0	0	0	202
20,823	(29,618) † †	43	0	0	0	36,310
1,705	15,098	0	0	0	225	42,497
0	0	0	0	0	10,000	16,184
2,647	228	8	0	3,544	0	6,427
11,202	5,414	986	2,625	0	0	98,516
0	0	0	0	51,231	12,829	64,060
10,286	5,118	39	0	0	0	18,480
3,836	1,596	4,404	2,193	24	9,204	64,748
18,826	0	70	0	0	0	18,896
(1,861) † †	3,319	24	0	0	0	1,788
2,249	0	13	0	7,677	0	19,895
7,657	1,520	34	0	0	0	10,676
1,409	0	0	0	0	0	1,409
96,603	18,427	1,202	0	0	791	120,151

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 561 Goodridge	\$0	\$0	\$0	\$0	\$0
ISD # 564 Thief River Falls	46,101	0	1,000	0	47,101
ISD # 577 Willow River	0	0	0	0	0
ISD # 578 Pine City	8,983	0	0	0	8,983
ISD # 581 Edgerton	0	0	0	0	0
ISD # 584 Ruthton	0	0	0	4,477	4,477
ISD # 592 Climax-Shelly	4,038	0	0	0	4,038
ISD # 593 Crookston	0	0	0	0	0
ISD # 595 East Grand Forks	21,368	0	0	0	21,368
ISD # 599 Fertile-Beltrami	184	0	0	0	184
ISD # 600 Fisher	2,000	0	0	0	2,000
ISD # 601 Fosston	1,838	0	0	0	1,838
ISD # 621 Mounds View	119,950	0	0	0	119,950
ISD # 622 North St. Paul-Maplewood	0	0	50,352	0	50,352
ISD # 623 Roseville	252	0	0	0	252
ISD # 624 White Bear Lake	15,465	0	0	0	15,465
ISD # 625 St. Paul	0	0	0	0	0
ISD # 627 Oklee	0	0	0	0	0
ISD # 628 Plummer	0	0	0	0	0
ISD # 630 Red Lake Falls	0	0	0	0	0
ISD # 635 Milroy	0	0	0	0	0
ISD # 640 Wabasso	4,411	0	0	0	4,411
ISD # 641 Walnut Grove	*	*	*	*	*
ISD # 656 Faribault	40,377	0	0	0	40,377
ISD # 659 Northfield	36,946	0	0	0	36,946
ISD # 671 Hills-Beaver Creek	*	*	*	*	*
ISD # 676 Badger	2,276	0	0	0	2,276
ISD # 682 Roseau	0	0	9,425	0	9,425
ISD # 690 Warroad	*	*	*	*	*
ISD # 695 Chisholm	0	0	0	0	0
ISD # 696 Ely	14,733	0	0	0	14,733
ISD # 698 Floodwood	0	0	0	0	0
ISD # 700 Hermantown	0	0	0	0	0
ISD # 701 Hibbing	42,546	0	0	0	42,546
ISD # 704 Proctor	23,308	0	0	0	23,308
ISD # 706 Virginia	*	*	*	*	*
ISD # 709 Duluth	55,331	0	67,333	0	122,664
ISD # 712 Mountain Iron-Buhl	0	0	0	0	0
ISD # 716 Belle Plaine	204	0	0	0	204
ISD # 717 Jordan	20,766	0	0	0	20,766
ISD # 719 Prior Lake	41,660	0	0	0	41,660
ISD # 720 Shakopee	*	*	*	*	*
ISD # 721 New Prague	89,477	0	0	0	89,477
ISD # 726 Becker	13,910	0	0	0	13,910
ISD # 727 Big Lake	0	0	0	0	0
ISD # 728 Elk River	*	*	*	*	*
ISD # 738 Holdingford	5,322	0	0	0	5,322
ISD # 739 Kimball	8,968	0	0	0	8,968
ISD # 740 Melrose	44,707	0	0	0	44,707
ISD # 741 Paynesville	0	0	0	0	0
ISD # 742 St. Cloud	43,707	0	0	0	43,707
ISD # 743 Sauk Centre	0	0	0	0	0
ISD # 745 Albany	0	0	0	0	0
ISD # 748 Sartell	0	0	0	0	0
ISD # 750 Rocori-Cold Spring	9,866	0	0	0	9,866
ISD # 756 Blooming Prairie	3,765	0	0	0	3,765
ISD # 761 Owatonna	123,551	0	0	0	123,551
ISD # 763 Medford	0	0	0	0	0

Workers' Compensation

Property/Casualty

6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$1,448	(\$13,695) † †	\$1	\$0	\$0	\$0	(\$12,247) † †
18,539	66,353	8,725	2,763	0	9,000	152,480
856	0	0	0	0	0	856
3,147	4,166	13,733	4,463	0	0	34,492
296	0	0	0	0	0	296
0	0	0	0	0	0	4,477
708	0	0	0	0	0	4,746
8,432	3,736	5,273	1,056	77,082	2,112	97,691
3,435	0	1,812	0	0	0	26,615
978	0	0	0	0	0	1,162
0	0	0	0	0	0	2,000
1,747	286	20	0	0	0	3,891
6,454	3,800	21,596	24,036	1,917	6,000	183,753
197,837	156,648	14,829	4,086	86,181	18,372	528,305
71,694	26,083	11,162	2,012	27,332	2,202	140,738
19,818	13,951	998	70,386	3,529	0	124,147
3,052	0	2	0	141,978	53,659	198,692
4,714	0	462	0	0	0	5,176
10,548	0	0	0	0	1,079	11,627
0	0	0	0	295	0	295
0	190	0	0	0	0	190
11,547	15,983	90	32,000	0	0	64,031
0	0	0	0	0	0	0
0	0	0	0	0	0	40,377
74,144	23,015	5,768	1,966	22	1,017	142,878
11,739	12,068	8,938	20,934	0	422	54,100
0	0	0	0	0	0	2,276
938	0	0	0	0	0	10,363
19,566	10,487	67	0	0	0	30,120
35,862	11,954	82	0	0	0	47,898
1,003	0	0	0	0	1,275	17,011
297	74	0	0	0	0	371
0	0	0	0	0	565	565
55,096	31,554	293	0	0	0	129,489
10,439	32,228	16,364	5,436	(5,461) † †	0	82,313
15,287	20,705	20,627	(16,273) † †	36	4,502	44,884
53,835	61,914	24,893	29,962	46,910	91,567	431,745
2,029	25,132	7,702	3,240	0	0	38,102
0	0	0	0	0	0	204
3,762	1,827	16	0	0	0	26,371
0	0	0	0	1,975	0	43,635
23,556	7,729	49	0	455	343	32,134
29,113	8,010	927	0	0	12,192	139,719
37,010	62,622	20,349	5,785	0	0	139,676
5,286	9,014	1,156	572	13,111	20,121	49,260
6,806	1,393	17,836	6,308	2,534	0	34,877
0	0	0	0	0	0	5,322
4,580	671	9,810	2,424	0	0	26,453
1,515	1,160	3	0	0	0	47,386
0	0	0	0	0	1,292	1,292
5,821	(3,670) † †	11,405	32,929	0	0	90,193
1,512	0	5,741	7,928	0	0	15,181
0	0	0	0	0	0	0
12,041	(2,093) † †	17,767	9,102	0	0	36,817
2,453	0	570	0	27,225	15,339	55,452
3,307	(15,468) † †	1	0	0	351	(8,044) † †
23,023	11,086	183	8,000	0	1,044	166,886
0	0	0	0	0	0	0

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 768 Hancock	\$11,867	\$0	\$0	\$0	\$11,867
ISD # 769 Morris	2,286	0	2,500	0	4,786
ISD # 771 Chokio-Alberta	2,836	0	0	0	2,836
ISD # 775 Kerkhoven-Murdock-Sunburg	0	0	0	0	0
ISD # 777 Benson	10,121	0	0	0	10,121
ISD # 786 Bertha-Hewitt	0	0	0	0	0
ISD # 787 Browerville	0	0	0	0	0
ISD # 801 Browns Valley	0	0	0	0	0
ISD # 803 Wheaton Area School	0	0	0	0	0
ISD # 806 Elgin-Millville	1,966	0	0	0	1,966
ISD # 810 Plainview	4,964	0	0	0	4,964
ISD # 811 Wabasha-Kellogg	6,822	0	0	0	6,822
ISD # 813 Lake City	0	0	0	0	0
ISD # 818 Verndale	2,861	0	0	0	2,861
ISD # 820 Sebeka	14,600	0	0	0	14,600
ISD # 821 Menahga	1,907	0	0	0	1,907
ISD # 829 Waseca	19,143	0	0	0	19,143
ISD # 831 Forest Lake	0	0	0	0	0
ISD # 832 Mahtomedi	7,135	0	0	0	7,135
ISD # 833 South Washington County	65,705	0	0	0	65,705
ISD # 834 Stillwater	32,102	0	0	0	32,102
ISD # 836 Butterfield-Odin	0	0	0	0	0
ISD # 837 Madelia	2,420	0	0	0	2,420
ISD # 840 St. James	2,000	0	0	0	2,000
ISD # 846 Breckenridge	2,644	0	0	0	2,644
ISD # 850 Rothsay	0	0	0	0	0
ISD # 852 Campbell-Tintah	0	0	0	0	0
ISD # 857 Lewiston	3,480	0	0	0	3,480
ISD # 858 St. Charles	0	0	0	0	0
ISD # 861 Winona	13,633	0	0	0	13,633
ISD # 876 Annandale	3,477	0	0	0	3,477
ISD # 877 Buffalo	18,994	0	0	0	18,994
ISD # 879 Delano	0	0	0	0	0
ISD # 881 Maple Lake	0	0	0	0	0
ISD # 882 Monticello	15,565	0	0	0	15,565
ISD # 883 Rockford	29,127	0	0	0	29,127
ISD # 885 St. Michael-Albertville	0	0	0	0	0
ISD # 891 Canby	0	0	0	0	0
ISD # 911 Cambridge-Isanti	21,157	0	0	0	21,157
ISD # 912 Milaca	7,549	0	0	0	7,549
ISD # 914 Ulen-Hitterdahl	0	0	0	0	0
ISD # 2071 Lake Crystal-Wellcome Memorial	0	0	0	0	0
ISD # 2125 Triton	0	0	0	0	0
ISD # 2134 United South Central	4,213	0	0	0	4,213
ISD # 2135 Maple River	13,034	0	0	0	13,034
ISD # 2137 Kingsland	12,147	0	0	0	12,147
ISD # 2142 St. Louis County	13,170	0	0	8,500	21,670
ISD # 2143 Waterville-Elysian-Morristown	4,423	0	0	0	4,423
ISD # 2144 Chisago Lakes	19,595	0	0	0	19,595
ISD # 2149 Minnewaska	6,743	0	0	0	6,743
ISD # 2154 Eveleth-Gilbert	0	0	0	0	0
ISD # 2155 Wadena-Deer Creek	5,121	0	0	0	5,121
ISD # 2159 Buffalo Lake-Hector	2,212	0	0	0	2,212
ISD # 2164 Dilworth-Glyndon-Felton	4,942	0	1,116	0	6,058
ISD # 2165 Hinckley-Finlayson	*	*	*	*	*
ISD # 2167 Lakeview	0	0	0	0	0
ISD # 2168 N.R.H.E.G.	8,614	0	0	0	8,614
ISD # 2169 Murray County Central	7,964	0	0	0	7,964

Workers' Compensation

Property/Casualty

6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$44	\$0	\$0	\$0	\$0	\$1,000	\$12,911
1,808	(850) † †	11	0	0	0	5,755
258	0	0	0	0	0	3,094
1,057	0	0	0	0	0	1,057
27,055	9,140	6,306	0	0	200	52,823
6,393	6,463	7,265	2,301	0	3,146	25,568
91	0	0	0	2,046	0	2,138
4,524	1,500	0	0	0	0	6,024
789	0	0	0	0	0	789
0	0	0	0	0	0	1,966
6,645	2,939	10	0	0	3,039	17,597
2,452	864	69	0	0	0	10,207
12,085	3,238	2	0	0	0	15,325
163	0	0	0	0	0	3,024
1,047	6,750	67	0	3,153	0	25,616
585	165	16	0	0	0	2,673
180	0	0	0	0	1,348	20,671
46,717	73,344	32,367	34,890	0	0	187,318
5,839	0	2,972	736	0	0	16,682
8,410	9,644	4,149	1,999	84,605	42,904	217,416
48,557	108,307	19,353	25,055	0	0	233,375
896	0	0	0	0	0	896
1,507	0	0	0	0	0	3,927
8,461	2,250	2	0	0	1,000	13,713
223	0	0	0	0	0	2,867
0	0	0	0	0	0	0
5,626	5,336	0	0	0	0	10,962
21,914	9,727	241	0	0	0	35,363
8,802	3,660	101	44,000	0	0	56,563
9,277	5,025	1,377	673	19,375	26,400	75,759
13,395	10,659	130	0	0	0	27,660
155	0	1	0	18,615	20,000	57,765
0	0	0	0	2,364	0	2,364
130	0	0	0	0	0	130
1,413	0	6,003	2,821	11,965	15,419	53,187
52,280	19,878	6,004	2,072	3,449	2,004	114,815
15,933	8,884	186	0	4,170	8,500	37,673
16,229	8,003	319	0	0	387	24,939
654	1,247	6,010	2,773	31,643	17,680	81,164
1,536	0	0	0	16,534	0	25,619
0	0	535	258	0	0	793
40,418	9,399	5,932	11,468	0	0	67,217
975	0	1,244	0	0	2,941	5,160
15,325	8,998	1,543	289	0	0	30,369
102,035	12,419	125	0	0	44,693	172,306
5,065	1,631	18,534	182,056	0	0	219,433
16,264	28,473	16,797	13,341	0	0	96,546
11,539	11,958	38	0	0	0	27,958
0	0	0	0	0	0	19,595
2,383	2,943	825	0	0	0	12,894
4,830	2,119	7,147	10,493	0	683	25,273
64,559	14,320	276	0	23	3,762	88,061
14,797	1,334	24	0	0	0	18,367
14,222	3,269	118	0	0	0	23,667
0	0	0	0	0	0	0
63	0	0	0	0	0	63
4,131	419	259	0	0	0	13,423
7,704	4,413	583	0	0	0	20,664

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 2170 Staples-Motley	\$0	\$0	\$0	\$0	\$0
ISD # 2171 Kittson Central	*	*	*	*	*
ISD # 2172 Kenyon-Wanamingo	0	0	0	0	0
ISD # 2174 Pine River-Backus	32,531	0	0	0	32,531
ISD # 2176 Warren-Alvarado-Oslo	0	0	0	0	0
ISD # 2180 M.A.C.C.R.A.Y.	*	*	*	*	*
ISD # 2184 Luverne	*	*	*	*	*
ISD # 2190 Yellow Medicine East	0	0	0	0	0
ISD # 2198 Fillmore Central	0	0	0	0	0
ISD # 2215 Norman County East	65	0	0	0	65
ISD # 2310 Sibley East	0	0	0	0	0
ISD # 2311 Clearbrook-Gonvick	0	0	0	0	0
ISD # 2342 West Central Area Schools	1,440	0	0	0	1,440
ISD # 2358 Tri County Schools	0	0	0	0	0
ISD # 2364 Belgrade-Brooten-Elrosa	466	0	0	0	466
ISD # 2365 G.F.W.	*	*	*	*	*
ISD # 2396 A.C.G.C.	0	0	0	0	0
ISD # 2397 LeSueur-Henderson	0	0	3,757	0	3,757
ISD # 2448 Martin County West	0	0	0	0	0
ISD # 2527 Norman County West	0	0	3,563	0	3,563
ISD # 2534 Bird Island-Olivia-Lake Lillian	0	0	3,000	0	3,000
ISD # 2536 East Chain	0	0	0	0	0
ISD # 2580 East Central Schools	0	0	0	0	0
ISD # 2609 Win-E-Mac	72,425	0	0	0	72,425
ISD # 2683 Greenbush-Middle River	669	0	0	0	669
ISD # 2687 Howard Lake-Waverly-Winsted	15,245	0	0	0	15,245
ISD # 2689 Pipestone-Jasper	7,911	0	0	0	7,911
ISD # 2711 Mesabi East Schools	4,970	0	0	0	4,970
ISD # 2752 Fairmont Area Schools	300	0	0	0	300
ISD # 2753 Long Prairie-Grey Eagle	*	*	*	*	*
ISD # 2754 Cedar Mountain	953	0	0	0	953
ISD # 2758 Redwood Falls	*	*	*	*	*
ISD # 2759 Eagle Valley	971	0	0	0	971
ISD # 2805 Zumbrota-Mazeppa	5,060	0	0	0	5,060
ISD # 2835 Janesville-Waldorf-Pemberton	0	0	0	0	0
ISD # 2853 Lac Qui Parle Valley	11,350	0	0	0	11,350
ISD # 2854 Ada-Borup	386	0	0	0	386
ISD # 2856 Stephen-Argyle Central	*	*	*	*	*
ISD # 2859 Glencoe-Silver Lake	15,939	0	4,000	0	19,939
ISD # 2860 Blue Earth Area Schools	9,394	0	0	0	9,394
ISD # 2884 Red Rock Central	4,777	0	0	0	4,777
ISD # 2886 Glenville-Emmons	0	0	1,491	0	1,491
ISD # 2887 McLeod West Schools	2,351	0	0	0	2,351
ISD # 2888 Clinton-Graceville-Beardsley	17,025	0	1,000	0	18,025
ISD # 2889 Lake Park-Audubon	*	*	*	*	*
ISD # 2890 Renville County West	2,906	0	0	0	2,906
ISD # 2895 Jackson County Central	4,492	0	0	0	4,492
ISD # 2897 Redwood Area Schools	0	0	0	0	0
ISD # 4000 City Academy	*	*	*	*	*
ISD # 4001 Bluffview Montessori	0	0	0	0	0
ISD # 4003 New Heights Charter School	0	0	0	0	0
ISD # 4004 Cedar Riverside Community School	0	0	0	0	0
ISD # 4008 Pact Charter School	10,840	0	20,000	0	30,840
ISD # 4011 New Visions Charter School	*	*	*	*	*
ISD # 4015 Community of Peace Academy	*	*	*	*	*
ISD # 4017 Minnesota Transitions Charter School	0	0	0	0	0
ISD # 4018 Acorn Dual Language Comm. Academy	0	0	0	0	0
ISD # 4019 St. Paul Family Learning Center	3,336	0	0	1,802	5,138

Workers' Compensation

Property/Casualty

6 Medical/ Rehab Payments	7 Indemnity Benefit Payments	8 Legal Fees, Costs & Expenses	9 Judgments & Settlements	10 Legal Fees, Costs & Expenses	11 Judgments & Settlements	12 Total Reported Funds Expended
\$39,333	(\$25,644) † †	\$21,507	\$19,059	\$5,652	\$51,255	\$111,161
7,117	168	0	0	0	0	7,285
414	1,469	2	0	0	0	1,885
3,530	1,500	2,556	683	0	0	40,800
494	4,500	0	0	15	541	5,550
0	0	0	0	0	0	0
11,968	3,938	147	0	0	0	16,052
0	0	0	0	0	135	135
0	0	0	0	0	0	0
6,319	0	5	0	0	0	6,389
3,264	9,750	2	0	0	0	13,016
1,828	614	6	0	0	0	2,449
17,314	1,621	4	0	4,257	0	24,635
13,940	13,332	4,251	1,416	0	0	32,939
2,863	708	0	0	0	3,790	7,826
6,323	2,322	13	0	0	0	8,658
677	469	713	0	0	400	2,259
3,742	0	0	0	210	0	7,709
0	0	0	0	0	0	0
519	0	0	0	0	0	4,082
11,990	2,619	0	0	0	5,795	23,404
1,695	(20,481) † †	0	0	0	0	(18,786) † †
17,915	17,923	111	0	0	0	35,950
20,982	19,088	1,007	625	0	0	114,127
1,190	0	12,071	1,470	0	0	15,399
7,837	10,892	0	0	0	0	33,974
4,800	3,069	0	0	0	0	15,780
43,075	102,970	20,494	6,708	0	0	178,218
14,961	6,519	17	0	33	8,376	30,205
21,565	4,675	19	0	0	0	26,260
14,529	2,305	4	0	0	0	17,791
0	0	0	0	0	0	0
5,039	1,614	0	0	0	0	7,624
2,475	0	0	0	0	0	7,535
283	0	0	0	0	0	283
0	0	0	0	0	0	11,350
0	0	0	0	0	251	637
133	2,200	0	0	0	213	2,547
0	0	25	0	0	0	19,964
22,904	(9,311) † †	14	0	0	171	23,172
2,450	0	0	0	0	0	7,227
144	0	3	0	0	0	1,638
1,660	4,225	8	0	0	0	8,244
7,330	8,028	12,214	3,686	0	0	49,283
15,773	5,568	6,608	7,790	0	0	35,739
7,648	1,586	19	0	1,568	990	14,717
7,808	1,500	0	0	0	1,902	15,702
1,620	0	14	0	0	0	1,634
0	0	0	0	0	0	0
0	0	0	0	0	0	0
205	0	0	0	0	0	205
0	299	6	0	0	0	305
0	0	0	0	0	0	30,840
0	0	0	0	0	0	0
3,109	0	0	0	0	0	3,109
0	0	0	0	0	0	0
2,916	0	0	0	0	0	2,916
0	0	0	0	0	0	5,138

Table 3 - School Districts' Expenditures for Legal Costs †

OSA Survey					
School District	1 Legal Service - Civil	2 Legal Service - Criminal	3 Voluntary Settlements	4 Judgments	5 Total School District Funds Expended
ISD # 4020 Edison Charter School	*	*	*	*	*
ISD # 4025 Cyber Village Academy	*	*	*	*	*
ISD # 4027 Higher Ground Academy	*	*	*	*	*
ISD # 4029 New Spirit School	0	0	0	0	0
ISD # 4030 Odyssey Charter School	0	0	0	0	0
ISD # 4032 Harvest Prep School/Seed Academy	2,824	0	0	0	2,824
ISD # 4035 Concordia Creative Learning Academy	*	*	*	*	*
ISD # 4038 Sojourner Truth Academy	*	*	*	*	*
ISD # 4042 Twin Cities Academy	0	0	0	0	0
ISD # 4043 Math & Science Academy	0	0	0	0	0
ISD # 4044 Heart of the Earth Charter	*	*	*	*	*
ISD # 4049 Coon Rapids Learning Center	0	0	0	0	0
ISD # 4053 North Lakes Academy Charter School	0	0	0	0	0
ISD # 4055 Nerstrand Charter School	0	0	0	0	0
ISD # 4058 Schoolcraft Learning Community Chtr	0	0	0	0	0
ISD # 4062 Family Academy Charter School	0	0	0	0	0
ISD # 4063 Fort Snelling Academy	0	0	0	0	0
ISD # 4065 Minnesota Business Academy Charter	0	0	0	0	0
ISD # 4066 Riverbend Academy Charter School	0	0	0	0	0
ISD # 4069 MN Institute of Technology Charter	0	0	0	0	0
ISD # 4070 Hope Academy Charter	*	*	*	*	*
Total	\$6,359,726	\$0	\$784,524	\$164,522	\$7,308,772

† Figures have been rounded to the nearest dollar amount.

† † Negative number reflects subrogation recovery recorded during the reporting period. Recovery was sought for money paid out in a prior reporting period. A negative amount results when recovery exceeds indemnity payment for current reporting period.

* No information was available as the OSA survey was not completed and returned.

Workers' Compensation

Property/Casualty

<u>6</u> Medical/ Rehab Payments	<u>7</u> Indemnity Benefit Payments	<u>8</u> Legal Fees, Costs & Expenses	<u>9</u> Judgments & Settlements	<u>10</u> Legal Fees, Costs & Expenses	<u>11</u> Judgments & Settlements	<u>12</u> Total Reported Funds Expended
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,721	0	0	0	0	0	1,721
559	0	0	0	3,902	3,553	8,014
0	0	0	0	0	0	2,824
132	0	20	0	0	0	152
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,498	0	0	0	0	0	1,498
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$3,949,729	\$2,508,408	\$1,136,106	\$1,562,800	\$971,319	\$1,511,989	\$18,949,123

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APPENDIX

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JUDITH H. DUTCHER
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

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525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
stateauditor@osa.state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

TO: Counties
Cities of the First, Second, and Third Class
School Districts with Enrollment Exceeding 100 Students

FROM: Office of the State Auditor

DATE: January 2002

RE: **Local Government Expenditures for Legal Costs**

The Office of the State Auditor (OSA) is required to annually collect from counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, legal cost expenditure data. Minnesota Statutes, section 6.77, directs the OSA to collect information about public funds spent on legal costs in four areas: 1) services to defend the entity from lawsuits; 2) voluntary settlements in claims against the entity; 3) court judgments; and 4) fees paid for attorneys who perform work on criminal or prosecutorial matters. The data must include costs incurred for any fees paid as retainers for outside counsel.

In order to achieve uniformity in reporting, please read the following sections, which describe what costs should and should not be reported. Please complete the survey and return it to the OSA no later than **February 28, 2002**.

Costs All Entities Must Report

The law mandates that entities *report all amounts of public funds directly expended for legal services, voluntary settlements, and judgments*. This includes any expenditure of public funds for the handling of a legal claim or lawsuit against your government entity, regardless of whether a lawsuit was filed, whether an attorney was used, or whether the claim was disputed. Reportable legal costs include amounts paid to city or county attorney offices for representation in handling claims or lawsuits, amounts paid as fees or retainers for private attorneys in handling claims or lawsuits not covered by insurance, and amounts paid for attorneys (excluding your city or county attorney) who work on criminal or prosecutorial matters.

Specific examples of legal expenditures include amounts paid directly by the government entity to defend, settle, or pay judgments in dram shop claims, pollution claims, special assessment challenges, federal claims, union grievances, unemployment claims, Title IX and special education claims, claims involving publicly-owned hospitals, nursing homes or airports, and any third-party claims for which insurance coverage was not available. Also report deductible amounts paid by the government entity and any settlement or judgment amounts not covered by an insurance trust or private insurance company.

Costs Paid by County, City, or School District Insurance Trust Organization

The OSA works with the Minnesota Counties Insurance Trust (MCIT), the League of Minnesota Cities Insurance Trust (LMCIT), and the Minnesota School Boards Association Insurance Trust (MSBAIT) to collect cost data. These trust organizations report on behalf of their county, city, or school district members, amounts paid by the trust for legal services to defend the entity, for voluntary settlements in claims against the entity, and for judgments in lawsuits. If your local government entity was a member of or received insurance services from MCIT, LMCIT, or MSBAIT during the reporting period (July 1, 2000 to June 30, 2001), **do not report** any amounts the insurance trust paid on behalf of your entity.

Questions regarding cost data provided by the insurance trust on behalf of your government entity may be addressed to the following individuals:

Minnesota Counties Insurance Trust; Robyn Sykes; 651.224.3344
League of Minnesota Cities Insurance Trust; Thomas Grundhoefer; 651.281.1266
Minnesota School Boards Association Insurance Trust; John Sylvester; 800.324.4459

Costs Paid by a Private Insurance Company

Some local government entities arrange for private insurance coverage. If a private insurer handles or pays legal claims or judgments on behalf of your entity, **do not report** any amounts the private insurance provider paid.

Self-Insured Local Government Entities

Self-insured entities **must report** all expenditures of public funds relating to the handling of any legal claim or lawsuit against the government entity, regardless of whether a lawsuit was filed, whether an attorney was used, or whether the claim was disputed.

Criminal and Prosecutorial Costs

Only include direct expenditures for outside legal counsel that handle city or county prosecutorial matters. Do not include or attempt to estimate the county or city attorney budget or any pro rata portion of the budget expended for criminal or prosecutorial costs. This data exists elsewhere and is not needed for this survey.

* * *

Survey questions may be addressed to Scott Simmons, Office of the State Auditor, at 651.297.3680.

SURVEY OF LEGAL COSTS

Minnesota Statutes, section 6.77, requires the Office of the State Auditor (OSA) to collect data from counties, cities of the first, second, and third class, and school districts with enrollments over 100 students, about the expenditure of public funds for civil and criminal legal services, judgments in a lawsuit, and voluntary settlements in claims against local government entities.

Please complete this survey to assist the OSA in collecting the necessary information. The survey should be completed and returned by **February 28, 2002**. Mail or fax the survey to:

Office of the State Auditor
Government Information Division
Legal Cost Expenditure Report
525 Park Street, Suite 400
Saint Paul, MN 55103
Fax: 651.282.2391

Name of government entity: _____

School District # (if applicable): _____

Name of individual completing survey: _____

Title: _____

Address: _____

Email: _____

Telephone: _____ - _____ - _____ Fax: _____ - _____ - _____

NOTES:

1) If your entity received the survey and it is **not** a county, a city of the first, second, or third class, or school district with enrollment exceeding 100 students, complete the information on this page and **return the survey** with an explanation of why the local government is not required to report.

2) If your entity did not incur any legal costs of the type required to be reported, simply report a zero (\$0) in the spaces provided and **return the survey**.

3) If your entity was a member of or received insurance services from the League of Minnesota Cities Insurance Trust (LMCIT), the Minnesota Counties Insurance Trust (MCIT), or the Minnesota School Boards Association Insurance Trust (MSBAIT) between July 1, 2000, and June 30, 2001, **do not** report any amounts paid on behalf of your local government entity by the insurance trust.

1. LEGAL SERVICES -- CIVIL

The total amount of public funds expended for civil legal services to represent and defend the government entity in any legal matter, claim, or lawsuit. Include the costs of legal staff working on civil matters (e.g., amounts paid to a city attorney or county attorney for representing and defending your local government in a civil matter or claim), and retainers and fees paid to outside counsel.

Total amount paid from July 1, 2000 through June 30, 2001: \$ _____

SCHOOL DISTRICTS - SKIP TO QUESTION #3; CITIES & COUNTIES - PLEASE COMPLETE ITEM #2 BELOW.

2. LEGAL SERVICES -- CRIMINAL

The total amount of public funds expended for payment to outside legal counsel who handle or are referred criminal or prosecutorial matters in which the government entity is involved. Include all retainers and fees paid to outside counsel.

Total amount paid from July 1, 2000 through June 30, 2001: \$ _____

3. VOLUNTARY SETTLEMENTS

The total amount of public funds paid in voluntary settlements of legal claims or disputes against the local government entity. Include amounts actually paid in settlement of all claims regardless of whether a lawsuit was filed or is pending.

Total amount paid from July 1, 2000 through June 30, 2001: \$ _____

4. JUDGMENTS

The total amount of public funds paid in court judgments in legal claims or lawsuits.

Total amount paid from July 1, 2000 through June 30, 2001: \$ _____

5. TOTAL PUBLIC FUNDS EXPENDED

Total amounts reported for Questions 1 – 4 paid from July 1, 2000 to June 30, 2001:

\$ _____

Name of local government reporting entity

Signature and title of individual completing form

Date

RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR GOVERNMENT INFORMATION DIVISION

ANNUAL REPORTS:

- ! ***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 Minnesota Cities Over 2,500 in Population December 31, 2000***
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. May 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2000***
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. July 2002.
- ! ***2001 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. October 2002
- ! ***2002 Budget Data for Minnesota Counties Together With 2001 Revised Budgets***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by county. It includes comparisons with 2001 budget data. September 2002.
- ! ***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. August 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
- ! ***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
- ! ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2000***
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. September 2002
- ! ***Legal Costs Survey - July 1999 through June 2000***
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. December 2001
- ! ***2001 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 2001 criminal forfeitures and what happens to the forfeited items. November 2002
- ! ***Ranking of 2000 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. May 2002
- ! ***Ranking of 2000 Per Capita Expenditures and Long-Term Debt - Counties - for the Year Ending December 31, 2000***
This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. September 2002

If you are interested in one of these recent reports, they are available on our web site at www.osa.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.