

**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	858,462	15,909,859	16,768,321	10,929,341	7,913,672	18,843,013	12.4%	17,957,306	104.9%
ANOKA	49,484,593	(1,545,111)	47,939,482	52,692,078	---	52,692,078	9.9%	191,236,123	27.6%
BECKER	4,882,490	13,997,374	18,879,864	8,589,558	12,236,180	20,825,738	10.3%	25,788,073	80.8%
BELTRAMI	13,666,695	12,689,146	26,355,841	19,166,733	9,991,071	29,157,804	10.6%	37,739,445	77.3%
BENTON	1,359,248	7,367,628	8,726,876	140,037	8,259,783	8,399,820	-3.7%	21,934,376	38.3%
BIG STONE	1,992,411	5,482,629	7,475,040	3,213,728	4,302,941	7,516,669	0.6%	5,850,472	128.5%
BLUE EARTH	58,152,391	---	58,152,391	64,583,643	---	64,583,643	11.1%	34,847,669	185.3%
BROWN	3,127,689	7,534,941	10,662,630	3,209,376	7,563,614	10,772,990	1.0%	19,543,579	55.1%
CARLTON	1,783,238	8,823,408	10,606,646	1,640,952	9,827,487	11,468,439	8.1%	28,496,512	40.2%
CARVER	36,548,429	8,901,456	45,449,885	29,375,860	7,428,414	36,804,274	-19.0%	59,945,167	61.4%
CASS	12,092,878	5,311,770	17,404,648	18,253,162	2,060,999	20,314,161	16.7%	30,490,385	66.6%
CHIPPEWA	7,405,107	5,108,390	12,513,497	7,324,009	5,594,453	12,918,462	3.2%	11,005,117	117.4%
CHISAGO	7,154,241	2,289,307	9,443,548	9,585,282	3,477,645	13,062,927	38.3%	32,223,797	40.5%
CLAY	8,776,740	190,832	8,967,572	10,110,269	201,183	10,311,452	15.0%	33,458,511	30.8%
CLEARWATER	2,800,444	5,797,598	8,598,042	4,518,768	4,845,232	9,364,000	8.9%	10,758,592	87.0%
COOK	1,781,808	7,952,660	9,734,468	1,724,020	8,552,421	10,276,441	5.6%	11,301,486	90.9%
COTTONWOOD	474,960	5,790,914	6,265,874	338,022	5,863,418	6,201,440	-1.0%	10,611,111	58.4%
CROW WING	231,561	17,864,783	18,096,344	259,305	17,996,746	18,256,051	0.9%	41,449,311	44.0%
DAKOTA	125,545,574	960	125,546,534	135,562,989	---	135,562,989	8.0%	219,129,573	61.9%
DODGE	3,697,826	2,525,281	6,223,107	3,969,907	3,526,436	7,496,343	20.5%	11,652,734	64.3%
DOUGLAS	4,676,429	2,565,275	7,241,704	4,925,802	2,099,477	7,025,279	-3.0%	26,069,942	26.9%
FARIBAUT	1,766,743	2,115,111	3,881,854	1,607,159	2,355,472	3,962,631	2.1%	9,193,996	43.1%
FILLMORE	4,802,560	2,458,297	7,260,857	4,827,675	2,051,563	6,879,238	-5.3%	13,248,473	51.9%
FREEBORN	7,382,882	7,993,301	15,376,183	8,769,383	6,903,942	15,673,325	1.9%	23,712,069	66.1%
GOODHUE	1,642,091	9,010,401	10,652,492	2,342,508	11,302,621	13,645,129	28.1%	31,575,963	43.2%
GRANT	1,653,991	953,861	2,607,852	2,452,249	327,705	2,779,954	6.6%	7,047,994	39.4%
HENNEPIN	43,118,476	204,666,083	247,784,559	67,191,475	191,468,138	258,659,613	4.4%	937,170,460	27.6%
HOUSTON	3,793,278	3,135,390	6,928,668	4,564,000	3,291,271	7,855,271	13.4%	12,861,081	61.1%
HUBBARD	5,047,299	2,524,006	7,571,305	5,717,053	3,749,837	9,466,890	25.0%	14,821,022	63.9%
ISANTI	163,899	6,328,753	6,492,652	183,349	7,434,125	7,617,474	17.3%	23,395,061	32.6%
ITASCA	---	25,621,908	25,621,908	---	25,153,557	25,153,557	-1.8%	47,418,489	53.0%
JACKSON	3,220,102	4,150,231	7,370,333	2,536,256	5,628,744	8,165,000	10.8%	10,663,792	76.6%
KANABEC	393,020	3,133,918	3,526,938	148,906	3,071,429	3,220,335	-8.7%	13,328,151	24.2%
KANDIYOHI	---	19,213,741	19,213,741	127,262	28,010,978	28,138,240	46.4%	37,384,068	75.3%

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KITTSOY	4,117,820	1,927,189	6,045,009	4,808,975	1,197,450	6,006,425	-0.6%	5,962,128	100.7%
KOOCHICHING	9,431,008	2,781,579	12,212,587	8,618,442	3,649,068	12,267,510	0.4%	16,457,032	74.5%
LAC QUI PARLE	3,795,238	3,589,089	7,384,327	4,845,238	2,289,041	7,134,279	-3.4%	6,484,425	110.0%
LAKE	3,534,761	9,288,809	12,823,570	3,257,657	9,745,179	13,002,836	1.4%	14,601,118	89.1%
LAKE OF THE WOODS	2,686,320	431,344	3,117,664	2,921,516	835,858	3,757,374	20.5%	7,241,067	51.9%
LE SUEUR	8,565,458	(97,658)	8,467,800	9,722,968	(158,154)	9,564,814	13.0%	16,830,880	56.8%
LINCOLN	178,791	4,376,962	4,555,753	277,068	5,144,072	5,421,140	19.0%	5,142,090	105.4%
LYON	898,851	4,916,056	5,814,907	2,831,005	3,269,324	6,100,329	4.9%	11,116,402	54.9%
MAHNOMEN	91,672	3,767,913	3,859,585	99,885	3,054,012	3,153,897	-18.3%	8,410,100	37.5%
MARSHALL	553,720	3,451,108	4,004,828	690,699	4,292,756	4,983,455	24.4%	9,851,420	50.6%
MARTIN	---	6,934,712	6,934,712	---	7,235,994	7,235,994	4.3%	11,403,184	63.5%
MCLEOD	13,650,022	516,114	14,166,136	14,601,222	470,130	15,071,352	6.4%	24,293,729	62.0%
MEEKER	3,396,979	4,866,053	8,263,032	3,597,240	4,830,234	8,427,474	2.0%	15,252,900	55.3%
MILLE LACS	4,540,381	5,076,620	9,617,001	5,266,159	4,329,754	9,595,913	-0.2%	18,860,668	50.9%
MORRISON	4,150,822	7,702,530	11,853,352	4,552,166	8,823,661	13,375,827	12.8%	21,106,859	63.4%
MOWER	18,870,159	16,050,860	34,921,019	21,903,368	8,422,816	30,326,184	-13.2%	26,960,640	112.5%
MURRAY	4,303,311	1,455,216	5,758,527	5,213,842	1,691,080	6,904,922	19.9%	7,066,660	97.7%
NICOLLET	4,878,471	3,410,949	8,289,420	5,605,843	5,468,312	11,074,155	33.6%	17,131,063	64.6%
NOBLES	3,509,952	5,546,000	9,055,952	7,687,819	1,528,997	9,216,816	1.8%	13,388,488	68.8%
NORMAN	620,526	3,837,949	4,458,475	600,000	1,809,743	2,409,743	-46.0%	9,028,078	26.7%
OLMSTED	12,749,908	7,779,747	20,529,655	24,014,810	392,930	24,407,740	18.9%	101,922,603	23.9%
OTTER TAIL	11,418,835	12,117,806	23,536,641	11,519,277	14,129,379	25,648,656	9.0%	38,161,186	67.2%
PENNINGTON	895,914	2,627,610	3,523,524	3,395,287	716,199	4,111,486	16.7%	11,322,479	36.3%
PINE	318,167	4,886,854	5,205,021	275,384	6,865,043	7,140,427	37.2%	21,524,893	33.2%
PIPESTONE	629,229	8,223,114	8,852,343	649,970	9,025,384	9,675,354	9.3%	7,367,258	131.3%
POLK	---	16,798,808	16,798,808	---	17,141,284	17,141,284	2.0%	29,385,316	58.3%
POPE	2,194,705	3,217,832	5,412,537	2,573,784	2,599,484	5,173,268	-4.4%	10,059,216	51.4%
RAMSEY	122,047,144	29,983,769	152,030,913	119,875,923	32,847,787	152,723,710	0.5%	452,011,334	33.8%
RED LAKE	2,169,093	1,594,365	3,763,458	3,437,306	528,395	3,965,701	5.4%	5,151,860	77.0%
REDWOOD	9,346,757	1,340,790	10,687,547	10,190,482	719,359	10,909,841	2.1%	13,886,522	78.6%
RENVILLE	4,584,805	5,819,601	10,404,406	4,622,758	6,057,948	10,680,706	2.7%	16,538,891	64.6%
RICE	15,066,706	3,231,691	18,298,397	11,403,061	3,467,443	14,870,504	-18.7%	27,545,658	54.0%
ROCK	2,085,000	4,046,997	6,131,997	4,472,460	1,955,821	6,428,281	4.8%	7,089,124	90.7%
ROSEAU	4,240,291	3,684,514	7,924,805	3,155,594	4,655,457	7,811,051	-1.4%	12,189,129	64.1%

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In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SCOTT	37,381,670	1,150,976	38,532,646	30,568,238	910,900	31,479,138	-18.3%	54,729,341	57.5%
SHERBURNE	15,852,234	3,210,398	19,062,632	17,028,088	1,517,120	18,545,208	-2.7%	38,987,036	47.6%
SIBLEY	7,832,038	747,966	8,580,004	7,459,227	212,865	7,672,092	-10.6%	14,000,053	54.8%
STEARNS	12,104,029	1,183,711	13,287,740	13,020,446	891,092	13,911,538	4.7%	66,196,908	21.0%
STEELE	6,521,861	1,597,104	8,118,965	5,706,370	1,546,158	7,252,528	-10.7%	21,602,503	33.6%
STEVENS	1,330,683	5,576,603	6,907,286	5,843,016	833,603	6,676,619	-3.3%	7,926,161	84.2%
ST. LOUIS	49,791,827	6,557,295	56,349,122	39,602,205	7,037,326	46,639,531	-17.2%	177,105,243	26.3%
SWIFT	3,502,662	1,428,183	4,930,845	2,957,007	1,974,515	4,931,522	0.0%	10,106,951	48.8%
TODD	6,610,852	356,655	6,967,507	7,073,360	103,548	7,176,908	3.0%	19,078,593	37.6%
TRAVERSE	25,500	2,414,513	2,440,013	30,000	1,559,161	1,589,161	-34.9%	5,705,726	27.9%
WABASHA	4,026,800	3,147,422	7,174,222	5,337,167	2,039,300	7,376,467	2.8%	13,543,978	54.5%
WADENA	1,495,052	2,075,349	3,570,401	1,624,883	2,351,986	3,976,869	11.4%	11,844,641	33.6%
WASECA	4,318,404	5,485,031	9,803,435	8,475,364	1,879,220	10,354,584	5.6%	13,111,785	79.0%
WASHINGTON	11,758,125	19,962,598	31,720,723	11,131,106	22,091,739	33,222,845	4.7%	118,443,247	28.0%
WATONWAN	3,367,576	1,874,245	5,241,821	3,186,728	1,889,152	5,075,880	-3.2%	11,154,838	45.5%
WILKIN	1,696,201	4,498,367	6,194,568	1,615,874	3,660,878	5,276,752	-14.8%	8,630,933	61.1%
WINONA	7,627,209	7,860,286	15,487,495	9,229,992	9,723,510	18,953,502	22.4%	28,391,742	66.8%
WRIGHT	11,671,605	1,669,798	13,341,403	13,164,939	2,534,007	15,698,946	17.7%	48,846,905	32.1%
YELLOW MEDICINE	681,662	7,965,850	8,647,512	3,539,206	3,644,376	7,183,582	-16.9%	9,596,955	74.9%
Total	<u>886,594,361</u>	<u>699,809,343</u>	<u>1,586,403,704</u>	<u>973,302,118</u>	<u>657,922,250</u>	<u>1,631,224,368</u>	<u>2.8%</u>	<u>3,763,057,839</u>	<u>43.6%</u>

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	<u>Low Fund Balance</u>								
STEARNS	12,104,029	1,183,711	13,287,740	13,020,446	891,092	13,911,538	4.7%	66,196,908	21.0%
OLMSTED	12,749,908	7,779,747	20,529,655	24,014,810	392,930	24,407,740	18.9%	101,922,603	23.9%
KANABEC	393,020	3,133,918	3,526,938	148,906	3,071,429	3,220,335	-8.7%	13,328,151	24.2%
ST. LOUIS	49,791,827	6,557,295	56,349,122	39,602,205	7,037,326	46,639,531	-17.2%	177,105,243	26.3%
NORMAN	620,526	3,837,949	4,458,475	600,000	1,809,743	2,409,743	-46.0%	9,028,078	26.7%
DOUGLAS	4,676,429	2,565,275	7,241,704	4,925,802	2,099,477	7,025,279	-3.0%	26,069,942	26.9%
ANOKA	49,484,593	(1,545,111)	47,939,482	52,692,078	---	52,692,078	9.9%	191,236,123	27.6%
HENNEPIN	43,118,476	204,666,083	247,784,559	67,191,475	191,468,138	258,659,613	4.4%	937,170,460	27.6%
TRAVERSE	25,500	2,414,513	2,440,013	30,000	1,559,161	1,589,161	-34.9%	5,705,726	27.9%
WASHINGTON	11,758,125	19,962,598	31,720,723	11,131,106	22,091,739	33,222,845	4.7%	118,443,247	28.0%
CLAY	8,776,740	190,832	8,967,572	10,110,269	201,183	10,311,452	15.0%	33,458,511	30.8%
WRIGHT	11,671,605	1,669,798	13,341,403	13,164,939	2,534,007	15,698,946	17.7%	48,846,905	32.1%
ISANTI	163,899	6,328,753	6,492,652	183,349	7,434,125	7,617,474	17.3%	23,395,061	32.6%
PINE	318,167	4,886,854	5,205,021	275,384	6,865,043	7,140,427	37.2%	21,524,893	33.2%
STEELE	6,521,861	1,597,104	8,118,965	5,706,370	1,546,158	7,252,528	-10.7%	21,602,503	33.6%
WADENA	1,495,052	2,075,349	3,570,401	1,624,883	2,351,986	3,976,869	11.4%	11,844,641	33.6%
RAMSEY	122,047,144	29,983,769	152,030,913	119,875,923	32,847,787	152,723,710	0.5%	452,011,334	33.8%
	<u>Acceptable Fund Balance</u>								
PENNINGTON	895,914	2,627,610	3,523,524	3,395,287	716,199	4,111,486	16.7%	11,322,479	36.3%
MAHNOMEN	91,672	3,767,913	3,859,585	99,885	3,054,012	3,153,897	-18.3%	8,410,100	37.5%
TODD	6,610,852	356,655	6,967,507	7,073,360	103,548	7,176,908	3.0%	19,078,593	37.6%
BENTON	1,359,248	7,367,628	8,726,876	140,037	8,259,783	8,399,820	-3.7%	21,934,376	38.3%
GRANT	1,653,991	953,861	2,607,852	2,452,249	327,705	2,779,954	6.6%	7,047,994	39.4%
CARLTON	1,783,238	8,823,408	10,606,646	1,640,952	9,827,487	11,468,439	8.1%	28,496,512	40.2%
CHISAGO	7,154,241	2,289,307	9,443,548	9,585,282	3,477,645	13,062,927	38.3%	32,223,797	40.5%
FARIBAULT	1,766,743	2,115,111	3,881,854	1,607,159	2,355,472	3,962,631	2.1%	9,193,996	43.1%
GOODHUE	1,642,091	9,010,401	10,652,492	2,342,508	11,302,621	13,645,129	28.1%	31,575,963	43.2%
CROW WING	231,561	17,864,783	18,096,344	259,305	17,996,746	18,256,051	0.9%	41,449,311	44.0%
WATONWAN	3,367,576	1,874,245	5,241,821	3,186,728	1,889,152	5,075,880	-3.2%	11,154,838	45.5%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SHERBURNE	15,852,234	3,210,398	19,062,632	17,028,088	1,517,120	18,545,208	-2.7%	38,987,036	47.6%
SWIFT	3,502,662	1,428,183	4,930,845	2,957,007	1,974,515	4,931,522	0.0%	10,106,951	48.8%
<u>Moderately High Fund Balance</u>									
MARSHALL	553,720	3,451,108	4,004,828	690,699	4,292,756	4,983,455	24.4%	9,851,420	50.6%
MILLE LACS	4,540,381	5,076,620	9,617,001	5,266,159	4,329,754	9,595,913	-0.2%	18,860,668	50.9%
POPE	2,194,705	3,217,832	5,412,537	2,573,784	2,599,484	5,173,268	-4.4%	10,059,216	51.4%
LAKE OF THE WOODS	2,686,320	431,344	3,117,664	2,921,516	835,858	3,757,374	20.5%	7,241,067	51.9%
FILLMORE	4,802,560	2,458,297	7,260,857	4,827,675	2,051,563	6,879,238	-5.3%	13,248,473	51.9%
ITASCA	---	25,621,908	25,621,908	---	25,153,557	25,153,557	-1.8%	47,418,489	53.0%
RICE	15,066,706	3,231,691	18,298,397	11,403,061	3,467,443	14,870,504	-18.7%	27,545,658	54.0%
WABASHA	4,026,800	3,147,422	7,174,222	5,337,167	2,039,300	7,376,467	2.8%	13,543,978	54.5%
SIBLEY	7,832,038	747,966	8,580,004	7,459,227	212,865	7,672,092	-10.6%	14,000,053	54.8%
LYON	898,851	4,916,056	5,814,907	2,831,005	3,269,324	6,100,329	4.9%	11,116,402	54.9%
BROWN	3,127,689	7,534,941	10,662,630	3,209,376	7,563,614	10,772,990	1.0%	19,543,579	55.1%
MEEKER	3,396,979	4,866,053	8,263,032	3,597,240	4,830,234	8,427,474	2.0%	15,252,900	55.3%
LE SUEUR	8,565,458	(97,658)	8,467,800	9,722,968	(158,154)	9,564,814	13.0%	16,830,880	56.8%
SCOTT	37,381,670	1,150,976	38,532,646	30,568,238	910,900	31,479,138	-18.3%	54,729,341	57.5%
POLK	---	16,798,808	16,798,808	---	17,141,284	17,141,284	2.0%	29,385,316	58.3%
COTTONWOOD	474,960	5,790,914	6,265,874	338,022	5,863,418	6,201,440	-1.0%	10,611,111	58.4%
HOUSTON	3,793,278	3,135,390	6,928,668	4,564,000	3,291,271	7,855,271	13.4%	12,861,081	61.1%
WILKIN	1,696,201	4,498,367	6,194,568	1,615,874	3,660,878	5,276,752	-14.8%	8,630,933	61.1%
CARVER	36,548,429	8,901,456	45,449,885	29,375,860	7,428,414	36,804,274	-19.0%	59,945,167	61.4%
DAKOTA	125,545,574	960	125,546,534	135,562,989	---	135,562,989	8.0%	219,129,573	61.9%
MCLEOD	13,650,022	516,114	14,166,136	14,601,222	470,130	15,071,352	6.4%	24,293,729	62.0%
MORRISON	4,150,822	7,702,530	11,853,352	4,552,166	8,823,661	13,375,827	12.8%	21,106,859	63.4%
MARTIN	---	6,934,712	6,934,712	---	7,235,994	7,235,994	4.3%	11,403,184	63.5%
HUBBARD	5,047,299	2,524,006	7,571,305	5,717,053	3,749,837	9,466,890	25.0%	14,821,022	63.9%
ROSEAU	4,240,291	3,684,514	7,924,805	3,155,594	4,655,457	7,811,051	-1.4%	12,189,129	64.1%
DODGE	3,697,826	2,525,281	6,223,107	3,969,907	3,526,436	7,496,343	20.5%	11,652,734	64.3%
RENVILLE	4,584,805	5,819,601	10,404,406	4,622,758	6,057,948	10,680,706	2.7%	16,538,891	64.6%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NICOLLET	4,878,471	3,410,949	8,289,420	5,605,843	5,468,312	11,074,155	33.6%	17,131,063	64.6%
<u>High Fund Balance</u>									
FREEBORN	7,382,882	7,993,301	15,376,183	8,769,383	6,903,942	15,673,325	1.9%	23,712,069	66.1%
CASS	12,092,878	5,311,770	17,404,648	18,253,162	2,060,999	20,314,161	16.7%	30,490,385	66.6%
WINONA	7,627,209	7,860,286	15,487,495	9,229,992	9,723,510	18,953,502	22.4%	28,391,742	66.8%
OTTER TAIL	11,418,835	12,117,806	23,536,641	11,519,277	14,129,379	25,648,656	9.0%	38,161,186	67.2%
NOBLES	3,509,952	5,546,000	9,055,952	7,687,819	1,528,997	9,216,816	1.8%	13,388,488	68.8%
KOOCHICHING	9,431,008	2,781,579	12,212,587	8,618,442	3,649,068	12,267,510	0.4%	16,457,032	74.5%
YELLOW MEDICINE	681,662	7,965,850	8,647,512	3,539,206	3,644,376	7,183,582	-16.9%	9,596,955	74.9%
KANDIYOHI	---	19,213,741	19,213,741	127,262	28,010,978	28,138,240	46.4%	37,384,068	75.3%
JACKSON	3,220,102	4,150,231	7,370,333	2,536,256	5,628,744	8,165,000	10.8%	10,663,792	76.6%
RED LAKE	2,169,093	1,594,365	3,763,458	3,437,306	528,395	3,965,701	5.4%	5,151,860	77.0%
BELTRAMI	13,666,695	12,689,146	26,355,841	19,166,733	9,991,071	29,157,804	10.6%	37,739,445	77.3%
REDWOOD	9,346,757	1,340,790	10,687,547	10,190,482	719,359	10,909,841	2.1%	13,886,522	78.6%
WASECA	4,318,404	5,485,031	9,803,435	8,475,364	1,879,220	10,354,584	5.6%	13,111,785	79.0%
BECKER	4,882,490	13,997,374	18,879,864	8,589,558	12,236,180	20,825,738	10.3%	25,788,073	80.8%
STEVENS	1,330,683	5,576,603	6,907,286	5,843,016	833,603	6,676,619	-3.3%	7,926,161	84.2%
CLEARWATER	2,800,444	5,797,598	8,598,042	4,518,768	4,845,232	9,364,000	8.9%	10,758,592	87.0%
LAKE	3,534,761	9,288,809	12,823,570	3,257,657	9,745,179	13,002,836	1.4%	14,601,118	89.1%
ROCK	2,085,000	4,046,997	6,131,997	4,472,460	1,955,821	6,428,281	4.8%	7,089,124	90.7%
COOK	1,781,808	7,952,660	9,734,468	1,724,020	8,552,421	10,276,441	5.6%	11,301,486	90.9%
MURRAY	4,303,311	1,455,216	5,758,527	5,213,842	1,691,080	6,904,922	19.9%	7,066,660	97.7%
<u>Very High Fund Balance</u>									
KITTSOON	4,117,820	1,927,189	6,045,009	4,808,975	1,197,450	6,006,425	-0.6%	5,962,128	100.7%
AITKIN	858,462	15,909,859	16,768,321	10,929,341	7,913,672	18,843,013	12.4%	17,957,306	104.9%
LINCOLN	178,791	4,376,962	4,555,753	277,068	5,144,072	5,421,140	19.0%	5,142,090	105.4%
LAC QUI PARLE	3,795,238	3,589,089	7,384,327	4,845,238	2,289,041	7,134,279	-3.4%	6,484,425	110.0%
MOWER	18,870,159	16,050,860	34,921,019	21,903,368	8,422,816	30,326,184	-13.2%	26,960,640	112.5%
CHIPPEWA	7,405,107	5,108,390	12,513,497	7,324,009	5,594,453	12,918,462	3.2%	11,005,117	117.4%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2001 to 2002
2002 Unreserved Fund Balances as a Percent of 2002 Total Current Expenditures
By Percentage

County	December 31, 2001			December 31, 2002			2001/2002 Percent Change	2002 Total Current Expenditures	2002 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
BIG STONE	1,992,411	5,482,629	7,475,040	3,213,728	4,302,941	7,516,669	0.6%	5,850,472	128.5%
PIPESTONE	629,229	8,223,114	8,852,343	649,970	9,025,384	9,675,354	9.3%	7,367,258	131.3%
BLUE EARTH	58,152,391	---	58,152,391	64,583,643	---	64,583,643	11.1%	<u>Extremely High Fund Balance</u> 34,847,669	185.3%
Total	<u>886,594,361</u>	<u>699,809,343</u>	<u>1,586,403,704</u>	<u>983,860,540</u>	<u>657,922,250</u>	<u>1,641,782,790</u>	<u>3.5%</u>	<u>3,763,057,839</u>	<u>43.6%</u>