

**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 2002 to 2003
2003 Unreserved Fund Balances as a Percent of 2003 Current Expenditures

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	10,929,341	7,913,672	18,843,013	10,816,615	10,319,626	21,136,241	12.2%	18,932,808	111.6%
ANOKA	52,692,078	-	52,692,078	54,799,560	(4,893,540)	49,906,020	-5.3%	187,844,049	26.6%
BECKER	8,589,558	12,236,180	20,825,738	5,274,794	14,480,678	19,755,472	-5.1%	25,980,526	76.0%
BELTRAMI	19,166,733	9,991,071	29,157,804	23,622,397	6,948,488	30,570,885	4.8%	38,956,012	78.5%
BENTON	140,037	8,259,783	8,399,820	1,271,909	8,119,938	9,391,847	11.8%	20,774,365	45.2%
BIG STONE	3,213,728	4,302,941	7,516,669	3,319,741	3,917,318	7,237,059	-3.7%	5,648,259	128.1%
BLUE EARTH	64,583,643	-	64,583,643	61,578,955	-	61,578,955	-4.7%	34,142,452	180.4%
BROWN	3,209,376	7,563,614	10,772,990	2,358,392	7,974,301	10,332,693	-4.1%	19,134,000	54.0%
CARLTON	1,640,952	9,827,487	11,468,439	220,525	10,933,027	11,153,552	-2.7%	28,442,455	39.2%
CARVER	29,375,860	7,428,414	36,804,274	25,169,714	10,832,186	36,001,900	-2.2%	60,495,683	59.5%
CASS	18,253,162	2,060,999	20,314,161	19,256,736	3,488,383	22,745,119	12.0%	28,361,111	80.2%
CHIPPEWA	7,324,009	5,594,453	12,918,462	7,603,092	4,974,791	12,577,883	-2.6%	10,545,612	119.3%
CHISAGO	9,585,282	3,477,645	13,062,927	12,424,217	1,203,931	13,628,148	4.3%	31,548,709	43.2%
CLAY	10,110,269	201,183	10,311,452	11,705,674	185,333	11,891,007	15.3%	33,252,340	35.8%
CLEARWATER	4,518,768	4,845,232	9,364,000	9,846,532	1,204,664	11,051,196	18.0%	10,304,443	107.2%
COOK	1,724,020	8,552,421	10,276,441	1,833,136	8,282,131	10,115,267	-1.6%	10,799,794	93.7%
COTTONWOOD	338,022	5,863,418	6,201,440	434,392	6,084,490	6,518,882	5.1%	10,436,715	62.5%
CROW WING	259,305	17,996,746	18,256,051	162,041	20,378,913	20,540,954	12.5%	42,204,437	48.7%
DAKOTA	135,562,989	-	135,562,989	137,153,427	-	137,153,427	1.2%	225,294,295	60.9%
DODGE	3,969,907	3,526,436	7,496,343	4,220,469	3,786,581	8,007,050	6.8%	12,187,836	65.7%
DOUGLAS	4,925,802	2,099,477	7,025,279	4,681,603	2,398,832	7,080,435	0.8%	25,622,955	27.6%
FARIBAULT	1,607,159	2,355,472	3,962,631	2,278,905	2,899,685	5,178,590	30.7%	9,198,853	56.3%
FILLMORE	4,827,675	2,051,563	6,879,238	4,853,845	2,620,489	7,474,334	8.7%	12,995,092	57.5%
FREEBORN	8,769,383	6,903,942	15,673,325	7,990,939	5,941,326	13,932,265	-11.1%	23,039,914	60.5%
GOODHUE	2,342,508	11,302,621	13,645,129	4,373,854	13,677,183	18,051,037	32.3%	31,031,104	58.2%
GRANT	2,452,249	327,705	2,779,954	1,942,400	899,277	2,841,677	2.2%	7,575,133	37.5%
HENNEPIN	67,191,475	191,468,138	258,659,613	40,976,595	233,840,741	274,817,336	6.2%	924,499,277	29.7%
HOUSTON	4,564,000	3,291,271	7,855,271	4,463,376	4,098,056	8,561,432	9.0%	12,457,242	68.7%
HUBBARD	5,717,053	3,749,837	9,466,890	11,387,400	300,869	11,688,269	23.5%	16,953,311	68.9%
ISANTI	183,349	7,434,125	7,617,474	194,820	8,994,001	9,188,821	20.6%	22,903,376	40.1%
ITASCA	-	25,153,557	25,153,557	299,770	24,878,201	25,177,971	0.1%	47,422,573	53.1%
JACKSON	2,536,256	5,628,744	8,165,000	8,196,693	2,868,163	11,064,856	35.5%	9,644,370	114.7%
KANABEC	148,906	3,071,429	3,220,335	47,487	3,573,386	3,620,873	12.4%	12,955,969	27.9%

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of 2003 Current Expenditures

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KANDIYOHI	127,262	28,010,978	28,138,240	2,154	33,599,590	33,601,744	19.4%	37,450,152	89.7%
KITTSOON	4,808,975	1,197,450	6,006,425	4,502,158	1,168,148	5,670,306	-5.6%	5,212,782	108.8%
KOOCHICHING	8,618,442	3,649,068	12,267,510	10,386,468	2,555,586	12,942,054	5.5%	15,755,317	82.1%
LAC QUI PARLE	4,845,238	2,289,041	7,134,279	4,845,238	2,562,161	7,407,399	3.8%	6,174,917	120.0%
LAKE	3,257,657	9,745,179	13,002,836	3,758,174	9,921,330	13,679,504	5.2%	14,933,155	91.6%
LAKE OF THE WOODS	2,921,516	835,858	3,757,374	2,900,463	380,178	3,280,641	-12.7%	7,956,361	41.2%
LE SUEUR	9,722,968	(158,154)	9,564,814	8,461,648	708,013	9,169,661	-4.1%	16,643,891	55.1%
LINCOLN	277,068	5,144,072	5,421,140	716,341	4,947,652	5,663,993	4.5%	5,322,922	106.4%
LYON	2,831,005	3,269,324	6,100,329	984,086	6,395,586	7,379,672	21.0%	11,378,235	64.9%
MAHNOMEN	99,885	3,054,012	3,153,897	93,002	2,662,985	2,755,987	-12.6%	8,606,421	32.0%
MARSHALL	690,699	4,292,756	4,983,455	-	6,019,651	6,019,651	20.8%	9,668,982	62.3%
MARTIN	-	7,235,994	7,235,994	-	6,856,727	6,856,727	-5.2%	11,452,591	59.9%
MCLEOD	14,601,222	470,130	15,071,352	7,906,154	1,510,662	9,416,816	-37.5%	25,786,330	36.5%
MEEKER	3,597,240	4,830,234	8,427,474	3,739,593	7,747,232	11,486,825	36.3%	14,017,989	81.9%
MILLE LACS	5,266,159	4,329,754	9,595,913	5,520,822	5,447,067	10,967,889	14.3%	18,273,946	60.0%
MORRISON	4,552,166	8,823,661	13,375,827	4,997,343	8,732,168	13,729,511	2.6%	21,989,031	62.4%
MOWER	21,903,368	8,422,816	30,326,184	16,068,762	7,740,998	23,809,760	-21.5%	25,481,783	93.4%
MURRAY	5,213,842	1,691,080	6,904,922	4,824,608	2,737,301	7,561,909	9.5%	8,053,860	93.9%
NICOLLET	5,605,843	5,468,312	11,074,155	5,361,899	6,309,406	11,671,305	5.4%	17,056,420	68.4%
NOBLES	7,687,819	1,528,997	9,216,816	6,121,508	2,908,662	9,030,170	-2.0%	16,748,379	53.9%
NORMAN	600,000	1,809,743	2,409,743	839,281	4,062,467	4,901,748	103.4%	6,857,782	71.5%
OLMSTED	24,014,810	392,930	24,407,740	29,781,919	2,202,025	31,983,944	31.0%	103,711,689	30.8%
OTTER TAIL	11,519,277	14,129,379	25,648,656	9,625,671	6,467,307	16,092,978	-37.3%	38,352,396	42.0%
PENNINGTON	3,395,287	716,199	4,111,486	3,456,431	389,519	3,845,950	-6.5%	11,137,790	34.5%
PINE	275,384	6,865,043	7,140,427	526,109	5,091,829	5,617,938	-21.3%	21,454,906	26.2%
PIPESTONE	649,970	9,025,384	9,675,354	114,753	9,512,886	9,627,639	-0.5%	7,432,381	129.5%
POLK	-	17,141,284	17,141,284	5,000,000	21,016,900	26,016,900	51.8%	29,877,771	87.1%
POPE	2,573,784	2,599,484	5,173,268	2,740,898	2,534,469	5,275,367	2.0%	8,816,616	59.8%
RAMSEY	119,875,923	32,847,787	152,723,710	125,918,111	33,344,186	159,262,297	4.3%	437,364,920	36.4%
RED LAKE	3,437,306	528,395	3,965,701	2,761,586	598,594	3,360,180	-15.3%	4,261,083	78.9%
REDWOOD	10,190,482	719,359	10,909,841	9,331,885	1,196,829	10,528,714	-3.5%	13,864,386	75.9%
RENVILLE	4,622,758	6,057,948	10,680,706	1,705,933	9,525,921	11,231,854	5.2%	16,716,190	67.2%
RICE	11,403,061	3,467,443	14,870,504	11,879,646	4,374,250	16,253,896	9.3%	28,008,114	58.0%
ROCK	4,472,460	1,955,821	6,428,281	6,228,844	-	6,228,844	-3.1%	7,191,363	86.6%

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Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of 2003 Current Expenditures

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ROSEAU	3,155,594	4,655,457	7,811,051	5,224,346	3,520,934	8,745,280	12.0%	11,646,865	75.1%
SCOTT	30,568,238	910,900	31,479,138	17,553,382	16,025,907	33,579,289	6.7%	55,372,809	60.6%
SHERBURNE	17,028,088	1,517,120	18,545,208	17,485,957	3,799,318	21,285,275	14.8%	45,083,114	47.2%
SIBLEY	7,459,227	212,865	7,672,092	6,024,531	1,264,072	7,288,603	-5.0%	13,414,006	54.3%
ST. LOUIS	39,602,205	7,037,326	46,639,531	41,714,091	8,351,104	50,065,195	7.3%	174,614,296	28.7%
STEARNS	13,020,446	891,092	13,911,538	13,005,207	390,538	13,395,745	-3.7%	69,039,521	19.4%
STEELE	5,706,370	1,546,158	7,252,528	5,329,194	1,889,809	7,219,003	-0.5%	21,832,296	33.1%
STEVENS	5,843,016	833,603	6,676,619	5,546,648	1,412,868	6,959,516	4.2%	7,846,461	88.7%
SWIFT	2,957,007	1,974,515	4,931,522	3,158,864	2,672,944	5,831,808	18.3%	9,880,296	59.0%
TODD	7,073,360	103,548	7,176,908	7,022,339	818,863	7,841,202	9.3%	17,945,653	43.7%
TRAVERSE	30,000	1,559,161	1,589,161	63,916	960,815	1,024,731	-35.5%	5,426,069	18.9%
WABASHA	5,337,167	2,039,300	7,376,467	5,124,739	1,929,802	7,054,541	-4.4%	13,904,006	50.7%
WADENA	1,624,883	2,351,986	3,976,869	1,518,535	2,285,334	3,803,869	-4.4%	11,715,847	32.5%
WASECA	8,475,364	1,879,220	10,354,584	7,469,458	3,264,556	10,734,014	3.7%	13,235,947	81.1%
WASHINGTON	11,131,106	22,091,739	33,222,845	14,874,165	26,103,812	40,977,977	23.3%	120,581,809	34.0%
WATONWAN	3,186,728	1,889,152	5,075,880	3,343,288	1,869,894	5,213,182	2.7%	11,754,930	44.3%
WILKIN	1,615,874	3,660,878	5,276,752	1,469,711	3,233,238	4,702,949	-10.9%	7,206,487	65.3%
WINONA	9,229,992	9,723,510	18,953,502	10,882,935	8,398,437	19,281,372	1.7%	27,474,251	70.2%
WRIGHT	13,164,939	2,534,007	15,698,946	14,025,285	5,386,862	19,412,147	23.7%	50,344,054	38.6%
YELLOW MEDICINE	3,539,206	3,644,376	7,183,582	6,245,749	1,932,268	8,178,017	13.8%	9,318,913	87.8%
TOTAL	983,860,540	657,922,250	1,641,782,790	972,943,833	741,951,108	1,714,894,941	4.5%	3,742,233,551	45.8%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures
By Percentage Classification

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Extremely Low Fund Balance									
TRAVERSE	30,000	1,559,161	1,589,161	63,916	960,815	1,024,731	-35.5%	5,426,069	18.9%
STEARNS	13,020,446	891,092	13,911,538	13,005,207	390,538	13,395,745	-3.7%	69,039,521	19.4%
Low Fund Balance									
PINE	275,384	6,865,043	7,140,427	526,109	5,091,829	5,617,938	-21.3%	21,454,906	26.2%
ANOKA	52,692,078	-	52,692,078	54,799,560	(4,893,540)	49,906,020	-5.3%	187,844,049	26.6%
DOUGLAS	4,925,802	2,099,477	7,025,279	4,681,603	2,398,832	7,080,435	0.8%	25,622,955	27.6%
KANABEC	148,906	3,071,429	3,220,335	47,487	3,573,386	3,620,873	12.4%	12,955,969	27.9%
ST. LOUIS	39,602,205	7,037,326	46,639,531	41,714,091	8,351,104	50,065,195	7.3%	174,614,296	28.7%
HENNEPIN	67,191,475	191,468,138	258,659,613	40,976,595	233,840,741	274,817,336	6.2%	924,499,277	29.7%
OLMSTED	24,014,810	392,930	24,407,740	29,781,919	2,202,025	31,983,944	31.0%	103,711,689	30.8%
MAHNOMEN	99,885	3,054,012	3,153,897	93,002	2,662,985	2,755,987	-12.6%	8,606,421	32.0%
WADENA	1,624,883	2,351,986	3,976,869	1,518,535	2,285,334	3,803,869	-4.4%	11,715,847	32.5%
STEELE	5,706,370	1,546,158	7,252,528	5,329,194	1,889,809	7,219,003	-0.5%	21,832,296	33.1%
WASHINGTON	11,131,106	22,091,739	33,222,845	14,874,165	26,103,812	40,977,977	23.3%	120,581,809	34.0%
PENNINGTON	3,395,287	716,199	4,111,486	3,456,431	389,519	3,845,950	-6.5%	11,137,790	34.5%
Acceptable Fund Balance									
CLAY	10,110,269	201,183	10,311,452	11,705,674	185,333	11,891,007	15.3%	33,252,340	35.8%
RAMSEY	119,875,923	32,847,787	152,723,710	125,918,111	33,344,186	159,262,297	4.3%	437,364,920	36.4%
MCLEOD	14,601,222	470,130	15,071,352	7,906,154	1,510,662	9,416,816	-37.5%	25,786,330	36.5%
GRANT	2,452,249	327,705	2,779,954	1,942,400	899,277	2,841,677	2.2%	7,575,133	37.5%
WRIGHT	13,164,939	2,534,007	15,698,946	14,025,285	5,386,862	19,412,147	23.7%	50,344,054	38.6%
CARLTON	1,640,952	9,827,487	11,468,439	220,525	10,933,027	11,153,552	-2.7%	28,442,455	39.2%
ISANTI	183,349	7,434,125	7,617,474	194,820	8,994,001	9,188,821	20.6%	22,903,376	40.1%
LAKE OF THE WOODS	2,921,516	835,858	3,757,374	2,900,463	380,178	3,280,641	-12.7%	7,956,361	41.2%
OTTER TAIL	11,519,277	14,129,379	25,648,656	9,625,671	6,467,307	16,092,978	-37.3%	38,352,396	42.0%
CHISAGO	9,585,282	3,477,645	13,062,927	12,424,217	1,203,931	13,628,148	4.3%	31,548,709	43.2%
TODD	7,073,360	103,548	7,176,908	7,022,339	818,863	7,841,202	9.3%	17,945,653	43.7%
WATONWAN	3,186,728	1,889,152	5,075,880	3,343,288	1,869,894	5,213,182	2.7%	11,754,930	44.3%
BENTON	140,037	8,259,783	8,399,820	1,271,909	8,119,938	9,391,847	11.8%	20,774,365	45.2%
SHERBURNE	17,028,088	1,517,120	18,545,208	17,485,957	3,799,318	21,285,275	14.8%	45,083,114	47.2%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures
By Percentage Classification

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CROW WING	259,305	17,996,746	18,256,051	162,041	20,378,913	20,540,954	12.5%	42,204,437	48.7%
Moderately High Fund Balance									
WABASHA	5,337,167	2,039,300	7,376,467	5,124,739	1,929,802	7,054,541	-4.4%	13,904,006	50.7%
ITASCA	-	25,153,557	25,153,557	299,770	24,878,201	25,177,971	0.1%	47,422,573	53.1%
NOBLES	7,687,819	1,528,997	9,216,816	6,121,508	2,908,662	9,030,170	-2.0%	16,748,379	53.9%
BROWN	3,209,376	7,563,614	10,772,990	2,358,392	7,974,301	10,332,693	-4.1%	19,134,000	54.0%
SIBLEY	7,459,227	212,865	7,672,092	6,024,531	1,264,072	7,288,603	-5.0%	13,414,006	54.3%
LE SUEUR	9,722,968	(158,154)	9,564,814	8,461,648	708,013	9,169,661	-4.1%	16,643,891	55.1%
FARIBAULT	1,607,159	2,355,472	3,962,631	2,278,905	2,899,685	5,178,590	30.7%	9,198,853	56.3%
FILLMORE	4,827,675	2,051,563	6,879,238	4,853,845	2,620,489	7,474,334	8.7%	12,995,092	57.5%
RICE	11,403,061	3,467,443	14,870,504	11,879,646	4,374,250	16,253,896	9.3%	28,008,114	58.0%
GOODHUE	2,342,508	11,302,621	13,645,129	4,373,854	13,677,183	18,051,037	32.3%	31,031,104	58.2%
SWIFT	2,957,007	1,974,515	4,931,522	3,158,864	2,672,944	5,831,808	18.3%	9,880,296	59.0%
CARVER	29,375,860	7,428,414	36,804,274	25,169,714	10,832,186	36,001,900	-2.2%	60,495,683	59.5%
POPE	2,573,784	2,599,484	5,173,268	2,740,898	2,534,469	5,275,367	2.0%	8,816,616	59.8%
MARTIN	-	7,235,994	7,235,994	-	6,856,727	6,856,727	-5.2%	11,452,591	59.9%
MILLE LACS	5,266,159	4,329,754	9,595,913	5,520,822	5,447,067	10,967,889	14.3%	18,273,946	60.0%
FREEBORN	8,769,383	6,903,942	15,673,325	7,990,939	5,941,326	13,932,265	-11.1%	23,039,914	60.5%
SCOTT	30,568,238	910,900	31,479,138	17,553,382	16,025,907	33,579,289	6.7%	55,372,809	60.6%
DAKOTA	135,562,989	-	135,562,989	137,153,427	-	137,153,427	1.2%	225,294,295	60.9%
MARSHALL	690,699	4,292,756	4,983,455	-	6,019,651	6,019,651	20.8%	9,668,982	62.3%
MORRISON	4,552,166	8,823,661	13,375,827	4,997,343	8,732,168	13,729,511	2.6%	21,989,031	62.4%
COTTONWOOD	338,022	5,863,418	6,201,440	434,392	6,084,490	6,518,882	5.1%	10,436,715	62.5%
LYON	2,831,005	3,269,324	6,100,329	984,086	6,395,586	7,379,672	21.0%	11,378,235	64.9%
High Fund Balance									
WILKIN	1,615,874	3,660,878	5,276,752	1,469,711	3,233,238	4,702,949	-10.9%	7,206,487	65.3%
DODGE	3,969,907	3,526,436	7,496,343	4,220,469	3,786,581	8,007,050	6.8%	12,187,836	65.7%
RENVILLE	4,622,758	6,057,948	10,680,706	1,705,933	9,525,921	11,231,854	5.2%	16,716,190	67.2%
NICOLLET	5,605,843	5,468,312	11,074,155	5,361,899	6,309,406	11,671,305	5.4%	17,056,420	68.4%
HOUSTON	4,564,000	3,291,271	7,855,271	4,463,376	4,098,056	8,561,432	9.0%	12,457,242	68.7%
HUBBARD	5,717,053	3,749,837	9,466,890	11,387,400	300,869	11,688,269	23.5%	16,953,311	68.9%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures
By Percentage Classification

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
WINONA	9,229,992	9,723,510	18,953,502	10,882,935	8,398,437	19,281,372	1.7%	27,474,251	70.2%
NORMAN	600,000	1,809,743	2,409,743	839,281	4,062,467	4,901,748	103.4%	6,857,782	71.5%
ROSEAU	3,155,594	4,655,457	7,811,051	5,224,346	3,520,934	8,745,280	12.0%	11,646,865	75.1%
REDWOOD	10,190,482	719,359	10,909,841	9,331,885	1,196,829	10,528,714	-3.5%	13,864,386	75.9%
BECKER	8,589,558	12,236,180	20,825,738	5,274,794	14,480,678	19,755,472	-5.1%	25,980,526	76.0%
BELTRAMI	19,166,733	9,991,071	29,157,804	23,622,397	6,948,488	30,570,885	4.8%	38,956,012	78.5%
RED LAKE	3,437,306	528,395	3,965,701	2,761,586	598,594	3,360,180	-15.3%	4,261,083	78.9%
CASS	18,253,162	2,060,999	20,314,161	19,256,736	3,488,383	22,745,119	12.0%	28,361,111	80.2%
WASECA	8,475,364	1,879,220	10,354,584	7,469,458	3,264,556	10,734,014	3.7%	13,235,947	81.1%
MEEKER	3,597,240	4,830,234	8,427,474	3,739,593	7,747,232	11,486,825	36.3%	14,017,989	81.9%
KOOCHICHING	8,618,442	3,649,068	12,267,510	10,386,468	2,555,586	12,942,054	5.5%	15,755,317	82.1%
ROCK	4,472,460	1,955,821	6,428,281	6,228,844	-	6,228,844	-3.1%	7,191,363	86.6%
POLK	-	17,141,284	17,141,284	5,000,000	21,016,900	26,016,900	51.8%	29,877,771	87.1%
YELLOW MEDICINE	3,539,206	3,644,376	7,183,582	6,245,749	1,932,268	8,178,017	13.8%	9,318,913	87.8%
STEVENS	5,843,016	833,603	6,676,619	5,546,648	1,412,868	6,959,516	4.2%	7,846,461	88.7%
KANDIYOHI	127,262	28,010,978	28,138,240	2,154	33,599,590	33,601,744	19.4%	37,450,152	89.7%
LAKE	3,257,657	9,745,179	13,002,836	3,758,174	9,921,330	13,679,504	5.2%	14,933,155	91.6%
MOWER	21,903,368	8,422,816	30,326,184	16,068,762	7,740,998	23,809,760	-21.5%	25,481,783	93.4%
COOK	1,724,020	8,552,421	10,276,441	1,833,136	8,282,131	10,115,267	-1.6%	10,799,794	93.7%
MURRAY	5,213,842	1,691,080	6,904,922	4,824,608	2,737,301	7,561,909	9.5%	8,053,860	93.9%
Very High Fund Balance									
LINCOLN	277,068	5,144,072	5,421,140	716,341	4,947,652	5,663,993	4.5%	5,322,922	106.4%
CLEARWATER	4,518,768	4,845,232	9,364,000	9,846,532	1,204,664	11,051,196	18.0%	10,304,443	107.2%
KITTSON	4,808,975	1,197,450	6,006,425	4,502,158	1,168,148	5,670,306	-5.6%	5,212,782	108.8%
AITKIN	10,929,341	7,913,672	18,843,013	10,816,615	10,319,626	21,136,241	12.2%	18,932,808	111.6%
JACKSON	2,536,256	5,628,744	8,165,000	8,196,693	2,868,163	11,064,856	35.5%	9,644,370	114.7%
CHIPPEWA	7,324,009	5,594,453	12,918,462	7,603,092	4,974,791	12,577,883	-2.6%	10,545,612	119.3%
LAC QUI PARLE	4,845,238	2,289,041	7,134,279	4,845,238	2,562,161	7,407,399	3.8%	6,174,917	120.0%
BIG STONE	3,213,728	4,302,941	7,516,669	3,319,741	3,917,318	7,237,059	-3.7%	5,648,259	128.1%
PIPESTONE	649,970	9,025,384	9,675,354	114,753	9,512,886	9,627,639	-0.5%	7,432,381	129.5%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as Percent of 2003 Total Current Expenditures
By Percentage Classification

County	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
BLUE EARTH	64,583,643	-	64,583,643	61,578,955	-	61,578,955	-4.7%	34,142,452	180.4%
TOTAL	<u>983,860,540</u>	<u>657,922,250</u>	<u>1,641,782,790</u>	<u>972,943,833</u>	<u>741,951,108</u>	<u>1,714,894,941</u>	4.5%	<u>3,742,233,551</u>	<u>45.8%</u>

Extremely High Fund Balance