



St. Louis County, Minnesota
Comprehensive Annual Financial Report
Year Ended December 31, 1984

ST. LOUIS COUNTY, MINNESOTA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 1984

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents
Organization
County Auditor's Letter of Transmittal

FINANCIAL SECTION

Auditor's Opinion

Combined Statements - Overview ("Liftable" General Purpose
Financial Statements)

	EXHIBIT
Combined Balance Sheet - All Fund Types and Account Groups	1
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual The General Fund and Special Revenue Funds	3
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types	4
Combined Statement of Changes in Financial Position - All Proprietary Fund Types	5
Notes to Financial Statements	

Financial Statements of Individual Funds:

General Fund:	Statement/ Schedule
Balance Sheet	A-1
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	A-2

Special Revenue Funds:

Combining Balance Sheet - All Special Revenue Funds	B-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds	B-2
Civil Defense Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-3
Communicable Diseases Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-4
County Grants and Subsidies Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-5
Emergency Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-6
Federal Fiscal Assistance Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-7
Land Investment Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-8
Public Health Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-9
Road and Bridge Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-10
Social Services Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-11

	Statement/ Schedule
Solid Waste Authorities Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-12
Solid Waste Management Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B-13
Capital Projects Fund:	
Balance Sheet - Capital Projects Fund	C-1
Statement of Revenues, Expenditures and Changes in Fund Balances	C-2
Enterprise Funds:	
Combining Balance Sheet - All Enterprise Funds	D-1
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Enterprise Funds	D-2
Combining Statement of Changes in Financial Position - All Enterprise Funds	D-3
Internal Service Funds:	
Combining Balance Sheet - All Internal Service Funds	E-1
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Internal Service Funds	E-2
Combining Statement of Changes in Financial Position - All Internal Service Funds	E-3
Trust and Agency Funds:	
Combining Balance Sheet - All Trust and Agency Funds	F-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Expendable Trust Funds	F-2
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	F-3
General Fixed Assets Account Group:	
Schedule of General Fixed Assets by Function and Activity	G-1
Schedule of Changes in General Fixed Assets by Function and Activity	G-2

SUPPLEMENTAL FINANCIAL INFORMATION

Schedule of Federal Grant Information
Combined Schedule of Federal Grant Activity
Combining Schedules of Federal Grant Activity:
 Department of Agriculture
 Department of Health and Human Services
 Department of the Interior

ST. LOUIS COUNTY

ORGANIZATION

As of December 31, 1984

<u>OFFICE</u>	<u>NAME</u>	<u>TERM</u>	
Commissioners:			
1st District	Gary L. Doty	Jan. 1981	Jan. 1985
2nd District	Marilyn Krueger	Jan. 1983	Jan. 1987
3rd District	William Kron	Jan. 1981	Jan. 1985
4th District	Herbert R. Lamppa	Jan. 1983	Jan. 1987
5th District	A.Lloyd Shannon	Jan. 1981	Jan. 1985
6th District	Gary Cerkvenik, Chairman	Jan. 1983	Jan. 1987
7th District	Jerry Janezich	Feb. 1983	Jan. 1985
Officers:			
Elected:			
Attorney	Allan L. Mitchell	Jan. 1983	Jan. 1987
Auditor-Treasurer	Russell G. Petersen	Jan. 1983	Jan. 1987
County Court Judge	Thomas J. Bujold	Jan. 1983	Jan. 1989
County Court Judge	Ralph E. Harvey	Jan. 1983	Jan. 1989
County Court Judge	David Ackerson	Jan. 1982	Jan. 1985
County Court Judge	Galen C. Wilson	Jan. 1981	Jan. 1987
County Recorder	Clark A. Ilse	Jan. 1983	Jan. 1987
Probate-Juvenile Judge	Robert V. Campbell	Jan. 1983	Jan. 1989
Probate-Juvenile Judge	Gerald C. Martin	Jan. 1979	Jan. 1985
Sheriff	Ernie Grams	Jan. 1983	Jan. 1987
Appointed:			
Assessor	Scott Lindquist	Apr. 1984	Dec. 1984
Acting Civil Defense Director	Gerald Wotczak	Jan. 1981	Dec. 1984
Civil Service Director	Patricia Paulson		
Clerk of Courts	Joseph M. Lasky		
Examiner of Titles	Robert C. Brown		
Health Director	Dr. Harold Leppink		Indefinite
Highway Engineer	Ben J. Beauclair	Jan. 1983	Jan. 1987
Inspector of Mines	David Sandstrom		
Land Commissioner	John J. Vogel		
Medical Examiner	Dr. V. Goldschmidt	Jan. 1984	Dec. 1984
Planning and Zoning Director	John Jubala		
Public Defender	John D. Durfee		
Purchasing Agent	Chester Johnson		
Surveyor	Norman B. Livgard	Jan. 1983	Jan. 1987
Veterans Service Officer	Mathew J. Stukel	Jul. 1981	Jun. 1985
Social Services Director	Robert C. Zeleznikar		



OFFICE OF THE COUNTY AUDITOR

AUDITOR

RUSSELL PETERSEN

Court House • Duluth, Minn. 55802

St. Louis County Board
County of St. Louis

The Comprehensive Annual Financial Report of the County of St. Louis, for the fiscal year ended December 31, 1984 is submitted herewith. This report was prepared by the County Auditor's Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Accounting System and Budgetary Control

Governmental Fund types use the modified accrual basis of accounting for reporting. Revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related Fund Liability is incurred.

Proprietary Fund types are accounted for on an "income determination" measurement basis. Accordingly, all assets and all liabilities are included on their balance sheets, and the reported fund equity provides an indication of the economic net worth of the fund. The full accrual basis of accounting is used for reporting.

Budgetary Control is maintained at a line-item level by the encumbrance of estimated purchase amounts prior to the release of purchase orders and contracts to vendors. Purchase orders or contracts which result in an overrun of line-item balances are not released until additional appropriations are made available. Open encumbrances are reported as reservations of fund balance at December 31, 1984.

America's Iron Ore Center...



at the Head of the Seaway

"An Equal Opportunity Employer"

Debt Administration

On September 5, 1984, \$4,800,000 General Obligation Nursing Home Revenue Bonds were sold at \$4,710,000. These bonds are to finance improvements, remodeling and replacement of existing nursing home facilities owned and operated by the County. The bond proceeds, related construction and debt service are accounted for in the Cook/Chris Jensen Enterprise Fund.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general government functions, and exclude fixed assets of the Proprietary Funds. At December 31, 1984 the general fixed assets of the County amounted to \$48,940,067. This amount represents the original cost or estimated market value at time of acquisition of the assets, and is considered less than their present value. Depreciation of general fixed assets is not recognized in the County's accounting system.

Single Audit

The U.S. Office of Management and Budget, through Circular A-102, has established "Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments". Attachment P to Circular A-102, entitled "Audit Requirements", became effective October 22, 1979.

Attachment P sets forth the audit requirements for state and local governments receiving federal assistance. It provided for a single independent audit of the financial operations, including the compliance with certain provisions of federal law and regulations. The requirements have been established to ensure that audits are made on an organization-wide basis rather than a grant-by-grant basis. Such audits are to determine whether:

- financial operations are conducted properly;
- the financial statements are presented fairly;
- the organization has complied with laws and regulations affecting the expenditure of federal funds;
- internal procedures have been established to meet the objectives of federally assisted programs; and
- financial reports to the federal government contain accurate and reliable information.

The grants for which these requirements applied are identified in Schedule 1.

Independent Audit

Minnesota State law requires an audit to be made of the books of account, financial records, and transactions of the County by the State Auditor.

Acknowledgements

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor's Department. I would also like to thank the members of the County Board of Commissioners for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Russell Petersen".

Russell Petersen
County Auditor

F I N A N C I A L S E C T I O N



ARNE H. CARLSON
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR
SUITE 400
555 PARK STREET
SAINT PAUL 55103

296-2551

AUDITOR'S OPINION

The Honorable Herb Lamppa, Chairman
Board of County Commissioners
St. Louis County
Duluth, Minnesota 55802

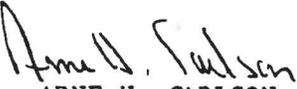
We have examined the combined financial statements of St. Louis County, Minnesota, and its combining, individual fund, and account group financial statements, as of and for the year ended December 31, 1984, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We will issue a management and a compliance letter covering the review, made as part of our examination, of St. Louis County's system of internal accounting control and compliance with applicable legal provisions.

In our opinion, the combined financial statements referred to above present fairly the financial position of St. Louis County at December 31, 1984, and the results of its operations and the changes in financial position of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly the financial position of the individual funds and the general fixed assets account group of St. Louis County at December 31, 1984, and the results of operations of those funds and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information

listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of St. Louis County. The supplemental information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.


ARNE H. CARLSON
State Auditor

January 23, 1986

Exhibit 1

ST. LOUIS COUNTY
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES	
	General Fund	Special Revenue	Capital Projects	Enterprise	Internal Service
ASSETS					
Pooled cash and investments	\$ 13,247,006	\$ 12,605,283	\$ (239,225)	\$ 1,021,827	\$ 866,998
Change and revolving funds	39,603	30,430	-0-	1,025	3,000
Departmental cash	-0-	-0-	-0-	-0-	-0-
Fund investments	-0-	850,000	-0-	-0-	1,341,231
Taxes receivable	460,579	3,331,128	-0-	159,879	8,968
Accounts receivable	2,179	391,212	-0-	1,532,204	185,278
Accrued interest receivable	347,997	3,680	-0-	-0-	30,787
Due from other governments	794,710	3,980,162	400,000	131,437	14,287
Due from other funds	291,216	409,633	-0-	176,717	440,058
Advance to other funds	-0-	-0-	-0-	-0-	-0-
Inventories	-0-	5,682,848	-0-	381,221	92,484
Prepaid expense	-0-	7,210	-0-	1,901	2,210
Restricted asset - escrow account	-0-	-0-	-0-	15,139	-0-
Restricted asset - improvement fund	-0-	-0-	-0-	50,369	-0-
Restricted asset - construction account	-0-	-0-	-0-	4,040,741	-0-
Restricted asset - debt service account	-0-	-0-	-0-	860,608	-0-
Property, plant and equipment (net of accumulated depreciation)	-0-	-0-	-0-	3,916,667	1,027,995
Amount to be provided for payment of long-term debt	-0-	-0-	-0-	-0-	-0-
Total Assets	\$ 15,183,290	\$ 27,291,586	\$ 160,775	\$ 12,289,735	\$ 4,013,296

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

Fiduciary Fund Type Trust and Agency	ACCOUNT GROUPS		TOTALS (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	December 31, 1984	December 31, 1983
\$ 5,953,523	\$ -0-	\$ -0-	\$ 33,455,412	\$ 38,550,084
-0-	-0-	-0-	74,058	65,995
59,424	-0-	-0-	59,424	5,338
165,527	-0-	-0-	2,356,758	3,269,741
-0-	-0-	-0-	3,960,554	4,155,274
1,151,478	-0-	-0-	3,262,351	3,131,010
3,716	-0-	-0-	386,180	433,841
1,643,237	-0-	-0-	6,963,843	5,193,510
709	-0-	-0-	1,318,333	1,288,796
17,114	-0-	-0-	17,114	17,114
-0-	-0-	-0-	6,156,553	2,300,452
2,710	-0-	-0-	14,031	106,399
-0-	-0-	-0-	15,139	14,365
-0-	-0-	-0-	50,369	47,774
-0-	-0-	-0-	4,040,741	-0-
-0-	-0-	-0-	860,608	-0-
-0-	48,940,067	-0-	53,884,729	47,331,119
-0-	-0-	6,169,473	6,169,473	3,416,866
<u>\$ 8,997,448</u>	<u>\$48,940,067</u>	<u>\$ 6,169,473</u>	<u>\$123,045,670</u>	<u>\$109,327,678</u>

ST. LOUIS COUNTY
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Vouchers payable	\$ 128,492	\$ 2,082,785	\$ 160,775
Due to other governments	4,723	163,159	-0-
Due to other funds	5,579	709,407	-0-
Salaries payable	329,369	672,394	-0-
Claims payable	-0-	-0-	-0-
Unapportioned taxes payable	-0-	-0-	-0-
Accrued employee benefits	-0-	-0-	-0-
Deferred revenue	258,968	2,753,826	-0-
Employee benefits payable	-0-	-0-	-0-
Current liabilities payable from restricted assets:			
Vouchers payable	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-
Accrued interest payable	-0-	-0-	-0-
Retainage on contracts	-0-	-0-	-0-
Escrow account	-0-	-0-	-0-
Bonds payable	-0-	-0-	-0-
Advances from other funds	-0-	-0-	-0-
Installment purchases	-0-	-0-	-0-
Long-term leases payable	-0-	-0-	-0-
Total Liabilities	\$ 727,131	\$ 6,381,571	\$ 160,775
Fund Equity:			
Contributed capital	\$ -0-	\$ -0-	\$ -0-
Retained earnings reserved for improvement fund	-0-	-0-	-0-
Retained earnings reserved for debt service account	-0-	-0-	-0-
Retained earnings - unreserved undesignated	-0-	-0-	-0-
Investment in general fixed assets	-0-	-0-	-0-
Fund Balances:			
Reserved for revolving funds	18,070	28,125	-0-
Reserved for health & welfare	506,191	711,198	-0-
Reserved for encumbrances	96,899	1,753,467	-0-
Reserved for inventories	-0-	5,682,848	-0-
Reserved for non-current loan	705,084	-0-	-0-
Reserved for advance to other funds	-0-	-0-	-0-
Reserved for assurance fund	-0-	-0-	-0-
Reserved for state deeds	-0-	-0-	-0-
Reserved for boat and water safety	75,669	-0-	-0-
Reserved for law library	44,018	-0-	-0-
Reserved for foster care insurance	-0-	6,000	-0-
Reserved for model employment program	-0-	14,317	-0-
Unreserved and undesignated	13,010,228	12,714,060	-0-
Total Retained Earnings/Fund Balance	\$14,456,159	\$20,910,015	\$ -0-
Total Liabilities and Fund Equity	\$15,183,290	\$27,291,586	\$ 160,775

PROPRIETARY FUND TYPES		Fiduciary Fund Type	ACCOUNT GROUPS		TOTALS (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	December 31, 1984	December 31, 1983
\$ 327,834	\$ 94,548	\$ 2,132,215	\$ -0-	\$ -0-	\$ 4,926,649	\$ 4,868,672
498	-0-	3,502,190	-0-	-0-	3,670,570	3,958,630
435,817	5,280	162,250	-0-	-0-	1,318,333	1,288,796
382,919	6,094	15,925	-0-	-0-	1,406,701	1,307,555
-0-	308,650	-0-	-0-	-0-	308,650	198,294
-0-	-0-	650,486	-0-	-0-	650,486	579,141
573,752	11,586	110,394	-0-	2,867,901	3,563,633	3,219,446
131,330	19,463	1,165,506	-0-	-0-	4,329,093	6,844,028
325,227	-0-	-0-	-0-	1,544,880	1,870,107	1,144,611
35	-0-	-0-	-0-	-0-	35	-0-
123,740	-0-	-0-	-0-	-0-	123,740	-0-
174,880	-0-	-0-	-0-	-0-	174,880	-0-
13,749	-0-	-0-	-0-	-0-	13,749	-0-
15,139	-0-	-0-	-0-	-0-	15,139	14,365
4,678,065	-0-	-0-	-0-	-0-	4,678,065	-0-
17,114	-0-	-0-	-0-	-0-	17,114	17,114
-0-	32,987	-0-	-0-	-0-	32,987	37,720
-0-	-0-	-0-	-0-	1,756,692	1,756,692	-0-
<u>\$ 7,200,099</u>	<u>\$ 478,608</u>	<u>\$ 7,738,966</u>	<u>\$ -0-</u>	<u>\$ 6,169,473</u>	<u>\$ 28,856,623</u>	<u>\$ 23,478,372</u>
\$ -0-	\$ 1,140,413	\$ -0-	\$ -0-	\$ -0-	\$ 1,140,413	\$ 994,986
50,369	-0-	-0-	-0-	-0-	50,369	47,774
685,728	-0-	-0-	-0-	-0-	685,728	-0-
4,353,539	2,394,275	-0-	-0-	-0-	6,747,814	6,811,415
-0-	-0-	-0-	48,940,067	-0-	48,940,067	42,508,367
-0-	-0-	-0-	-0-	-0-	46,195	48,170
-0-	-0-	-0-	-0-	-0-	1,217,389	1,016,912
-0-	-0-	134,218	-0-	-0-	1,984,584	4,065,340
-0-	-0-	-0-	-0-	-0-	5,682,848	1,611,793
-0-	-0-	-0-	-0-	-0-	705,084	720,084
-0-	-0-	17,114	-0-	-0-	17,114	17,114
-0-	-0-	3,298	-0-	-0-	3,298	6,589
-0-	-0-	1,260	-0-	-0-	1,260	1,107
-0-	-0-	-0-	-0-	-0-	75,669	-0-
-0-	-0-	-0-	-0-	-0-	44,018	-0-
-0-	-0-	-0-	-0-	-0-	6,000	-0-
-0-	-0-	-0-	-0-	-0-	14,317	-0-
-0-	-0-	1,102,592	-0-	-0-	26,826,880	27,999,655
<u>\$ 5,089,636</u>	<u>\$ 3,534,688</u>	<u>\$ 1,258,482</u>	<u>\$ 48,940,067</u>	<u>\$ -0-</u>	<u>\$ 94,189,047</u>	<u>\$ 85,849,306</u>
<u>\$12,289,735</u>	<u>\$ 4,013,296</u>	<u>\$ 8,997,448</u>	<u>\$ 48,940,067</u>	<u>\$ 6,169,473</u>	<u>\$123,045,670</u>	<u>\$109,327,678</u>

ST. LOUIS COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

Year Ended December 31, 1984
 With Comparative Totals for Year Ended December 31, 1983

	Governmental Fund	
	General Fund	Special Revenue
Revenues:		
Property taxes and penalties	\$ 4,208,921	\$ 26,709,633
Charges for services	1,770,626	2,799,132
Fines and forfeitures	522,518	-0-
Licenses and permits	98,607	158,333
Other revenues	4,046,680	3,094,088
Intergovernmental revenues	7,398,395	76,371,795
Total Revenue	\$ 18,045,747	\$ 109,132,981
Expenditures:		
General government	\$ 10,346,046	\$ 1,008,067
Public safety	4,866,223	2,551,814
Highways	-0-	25,606,862
Health	-0-	2,199,859
Sanitation	-0-	834,895
Culture and recreation	157,001	180,000
Conservation of natural resources	445,434	1,155,297
Economic development	42,857	131,452
Social services	-0-	77,647,912
Miscellaneous	3,100,930	-0-
Total Expenditures	\$ 18,958,491	\$ 111,316,158
Excess (deficiency) of revenues over expenditures	\$ (912,744)	\$ (2,183,177)
Other financing sources (uses):		
Operating transfers in	\$ 7,550	\$ -0-
Operating transfers out	-0-	(1,309,892)
Capital leases	-0-	1,427,917
Total Other Financing Sources (Uses)	\$ 7,550	\$ 118,025
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ (905,194)	\$ (2,065,152)
Fund Balances - January 1 See Note 1. I.	15,461,353	18,904,112
Equity transfer in (out)	(100,000)	-0-
Increase in inventory	-0-	4,071,055
Fund Balances - December 31	\$ 14,456,159	\$ 20,910,015

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

Types Capital Projects	Fiduciary Fund Type Expendable Trust	TOTALS (Memorandum Only)	
		December 31, 1984	December 31, 1983
\$ -0-	\$ 482,424	\$ 31,400,978	\$ 28,835,277
-0-	3,085	4,572,843	3,846,193
-0-	-0-	522,518	564,742
-0-	-0-	256,940	225,551
-0-	1,334,007	8,474,775	6,093,924
900,000	-0-	84,670,190	73,177,930
<u>\$ 900,000</u>	<u>\$ 1,819,516</u>	<u>\$ 129,898,244</u>	<u>\$ 112,743,617</u>
\$ 1,915,877	\$ -0-	\$ 13,269,990	\$ 11,866,261
-0-	-0-	7,418,037	7,027,971
-0-	-0-	25,606,862	23,042,621
-0-	-0-	2,199,859	2,200,481
-0-	-0-	834,895	808,286
-0-	-0-	337,001	337,001
-0-	1,420,597	3,021,328	1,687,840
-0-	-0-	174,309	155,974
-0-	-0-	77,647,912	63,871,828
-0-	261,736	3,362,666	3,459,445
<u>\$ 1,915,877</u>	<u>\$ 1,682,333</u>	<u>\$ 133,872,859</u>	<u>\$ 114,457,708</u>
\$ (1,015,877)	\$ 137,183	\$ (3,974,615)	\$ (1,714,091)
\$ 1,015,877	\$ -0-	\$ 1,023,427	\$ 450,281
-0-	-0-	(1,309,892)	(650,377)
-0-	-0-	1,427,917	-0-
<u>\$ 1,015,877</u>	<u>\$ -0-</u>	<u>\$ 1,141,452</u>	<u>\$ (200,096)</u>
\$ -0-	\$ 137,183	\$ (2,833,163)	\$ (1,914,187)
-0-	1,121,299	35,486,764	37,306,564
-0-	-0-	(100,000)	-0-
-0-	-0-	4,071,055	94,387
<u>\$ -0-</u>	<u>\$ 1,258,482</u>	<u>\$ 36,624,656</u>	<u>\$ 35,486,764</u>

ST. LOUIS COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 THE GENERAL FUND AND SPECIAL REVENUE FUNDS
 Year Ended December 31, 1984

	GENERAL FUND		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property taxes and penalties	\$ 3,225,223	\$ 4,208,921	\$ 983,698
Charges for services	1,110,338	1,770,626	660,288
Fines and forfeitures	475,300	522,518	47,218
Licenses and permits	90,000	98,607	8,607
Other revenues	2,155,161	4,046,680	1,891,519
Intergovernmental revenue	6,105,415	7,398,395	1,292,980
Total Revenues	<u>\$ 13,161,437</u>	<u>\$ 18,045,747</u>	<u>\$ 4,884,310</u>
Expenditures:			
General government	\$ 10,835,810	\$ 10,346,046	\$ 489,764
Public safety	5,083,455	4,866,223	217,232
Highways	-0-	-0-	-0-
Health	-0-	-0-	-0-
Sanitation	-0-	-0-	-0-
Culture and recreation	157,001	157,001	-0-
Conservation of natural resources	469,038	445,434	23,604
Economic development	42,857	42,857	-0-
Social services	-0-	-0-	-0-
Miscellaneous	3,314,790	3,100,930	213,860
Total Expenditures	<u>\$ 19,902,951</u>	<u>\$ 18,958,491</u>	<u>\$ 944,460</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (6,741,514)</u>	<u>\$ (912,744)</u>	<u>\$ 5,828,770</u>
Other financing sources (uses):			
Operating transfers in	\$ 7,550	\$ 7,550	\$ -0-
Operating transfers out	-0-	-0-	-0-
Capital leases	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>\$ 7,550</u>	<u>\$ 7,550</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ (6,733,964)</u>	<u>\$ (905,194)</u>	<u>\$ 5,828,770</u>
Fund Balances - January 1	15,461,353	15,461,353	-0-
Increase in Inventory	-0-	-0-	-0-
Equity Transfer In (Out)	(100,000)	(100,000)	-0-
Fund Balances - December 31	<u>\$ 8,627,389</u>	<u>\$ 14,456,159</u>	<u>\$ 5,828,770</u>

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

SPECIAL REVENUE FUNDS			TOTALS (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 27,689,406	\$ 26,709,633	\$ (979,773)	\$ 30,914,629	\$ 30,918,554	\$ 3,925
1,817,500	2,799,132	981,632	2,927,838	4,569,758	1,641,920
-0-	-0-	-0-	475,300	522,518	47,218
110,000	158,333	48,333	200,000	256,940	56,940
2,665,000	3,094,088	429,088	4,820,161	7,140,768	2,320,607
73,665,284	76,371,795	2,706,511	79,770,699	83,770,190	3,999,491
<u>\$105,947,190</u>	<u>\$109,132,981</u>	<u>\$ 3,185,791</u>	<u>\$119,108,627</u>	<u>\$127,178,728</u>	<u>\$ 8,070,101</u>
\$ 1,932,620	\$ 1,008,067	\$ 924,553	\$ 12,768,430	\$ 11,354,113	\$ 1,414,317
2,569,706	2,551,814	17,892	7,653,161	7,418,037	235,124
29,477,968	25,606,862	3,871,106	29,477,968	25,606,862	3,871,106
2,388,363	2,199,859	188,504	2,388,363	2,199,859	188,504
910,308	834,895	75,413	910,308	834,895	75,413
180,000	180,000	-0-	337,001	337,001	-0-
2,500,348	1,155,297	1,345,051	2,969,386	1,600,731	1,368,655
151,525	131,452	20,073	194,382	174,309	20,073
72,467,598	77,647,912	(5,180,314)	72,467,598	77,647,912	(5,180,314)
-0-	-0-	-0-	3,314,790	3,100,930	213,860
<u>\$112,578,436</u>	<u>\$111,316,158</u>	<u>\$ 1,262,278</u>	<u>\$132,481,387</u>	<u>\$130,274,649</u>	<u>\$ 2,206,738</u>
<u>\$ (6,631,246)</u>	<u>\$ (2,183,177)</u>	<u>\$ 4,448,069</u>	<u>\$(13,372,760)</u>	<u>\$ (3,095,921)</u>	<u>\$ 10,276,839</u>
\$ 723,042	\$ -0-	\$ (723,042)	\$ 730,592	\$ 7,550	\$ (723,042)
(2,045,384)	(1,309,892)	735,492	(2,045,384)	(1,309,892)	735,492
-0-	1,427,917	1,427,917	-0-	1,427,917	1,427,917
<u>\$ (1,322,342)</u>	<u>\$ 118,025</u>	<u>\$ 1,440,367</u>	<u>\$ (1,314,792)</u>	<u>\$ 125,575</u>	<u>\$ 1,440,367</u>
\$ (7,953,588)	\$ (2,065,152)	\$ 5,888,436	\$(14,687,552)	\$ (2,970,346)	\$ 11,717,206
18,904,112	18,904,112	-0-	34,365,465	34,365,465	-0-
4,071,055	4,071,055	-0-	4,071,055	4,071,055	-0-
-0-	-0-	-0-	(100,000)	(100,000)	-0-
<u>\$ 15,021,579</u>	<u>\$ 20,910,015</u>	<u>\$ 5,888,436</u>	<u>\$ 23,648,968</u>	<u>\$ 35,366,174</u>	<u>\$ 11,717,206</u>

ST. LOUIS COUNTY
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES

Year Ended December 31, 1984
With Comparative Totals for Year Ended December 31, 1983

	Enterprise	Internal Service	TOTALS (Memorandum Only)	
			December 31, 1984	December 31, 1983
Operating Revenues:				
Charges for services	\$ 14,718,719	\$ 3,150,030	\$ 17,868,749	\$ 16,572,244
Other revenues	243,817	1,153	244,970	196,291
Total Operating Revenues	<u>\$ 14,962,536</u>	<u>\$ 3,151,183</u>	<u>\$ 18,113,719</u>	<u>\$ 16,768,535</u>
Operating Expenses:				
Personal services	\$ 13,084,897	\$ 300,164	\$ 13,385,061	\$ 12,921,849
Services and charges	1,718,719	2,060,318	3,779,037	3,494,637
Direct material	1,909,583	577,927	2,487,510	2,494,212
Depreciation	242,525	113,852	356,377	401,170
Total Operating Expenses	<u>16,955,724</u>	<u>3,052,261</u>	<u>20,007,985</u>	<u>19,311,868</u>
Operating Income (Loss)	<u>\$ (1,993,188)</u>	<u>\$ 98,922</u>	<u>\$ (1,894,266)</u>	<u>\$ (2,543,333)</u>
Nonoperating Revenues (Expenses):				
Taxes	\$ 1,742,401	\$ 98,739	\$ 1,841,140	\$ 2,310,698
Grants	236,900	-0-	236,900	142,909
Gain (loss) on sale of equipment	-0-	5,354	5,354	-0-
Interest on investments	140,100	148,853	288,953	141,996
Interest expense	(135,240)	-0-	(135,240)	-0-
Amortization	(4,584)	-0-	(4,584)	-0-
Total Nonoperating Revenues (Expenses)	<u>1,979,577</u>	<u>252,946</u>	<u>2,232,523</u>	<u>2,595,603</u>
Income (Loss) Before Operating Transfers	\$ (13,611)	\$ 351,868	\$ 338,257	\$ 52,270
Operating Transfers In (Out)	286,465	-0-	286,465	200,096
Net Income (Loss)	<u>\$ 272,854</u>	<u>\$ 351,868</u>	<u>\$ 624,722</u>	<u>\$ 252,366</u>
Retained Earnings - January 1 - as previously reported	\$ 4,816,782	\$ 2,042,407	\$ 6,859,189	\$ 6,617,873
Restatements	-0-	-0-	-0-	(11,050)
Retained Earnings - January 1 - as restated	<u>\$ 4,816,782</u>	<u>\$ 2,042,407</u>	<u>\$ 6,859,189</u>	<u>\$ 6,606,823</u>
Retained Earnings - December 31	<u>\$ 5,089,636</u>	<u>\$ 2,394,275</u>	<u>\$ 7,483,911</u>	<u>\$ 6,859,189</u>

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

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ST. LOUIS COUNTY
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES

Year Ended December 31, 1984

With Comparative Totals for Year Ended December 31, 1983

	Enterprise	Internal Service	TOTALS (Memorandum Only)	
			December 31, 1984	December 31, 1983
Sources of Working Capital:				
Operations:				
Net Income (Loss)	\$ 272,854	\$ 351,868	\$ 624,722	\$ 252,366
Items not requiring working capital:				
Disposal of fixed assets	27,229	(66,925)	(39,696)	-0-
Depreciation	242,525	113,852	356,377	401,170
Amortization	4,584	-0-	4,584	-0-
Increase in contributions	-0-	145,427	145,427	-0-
Changes to acc. deprec.	-0-	-0-	-0-	(52,579)
Working Capital Pro- vided by Operations	\$ 547,192	\$ 544,222	\$ 1,091,414	\$ 600,957
Increase in restricted liabilities	313,178	-0-	313,178	734
Increase in long-term liabilities	4,739,095	-0-	4,739,095	2,471
Total Sources of Working Capital	\$ 5,599,465	\$ 544,222	\$ 6,143,687	\$ 604,162
Uses of Working Capital:				
Decrease in long-term liabilities	\$ 2,378	\$ 6,736	\$ 9,114	\$ 6,763
Acquisition of property, plant, and equipment	339,266	99,326	438,592	72,531
Increase in restricted assets	4,904,718	-0-	4,904,718	48,508
Total Uses of Working Capital	5,246,362	106,062	5,352,424	127,802
Net Increase (Decrease) in Working Capital	\$ 353,103	\$ 438,160	\$ 791,263	\$ 476,360

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

ST. LOUIS COUNTY
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES

Year Ended December 31, 1984

With Comparative Totals for Year Ended December 31, 1983

	Enterprise	Internal Service	TOTALS (Memorandum Only)	
			December 31, 1984	December 31, 1983
Elements of Net Increase (Decrease) in Working Capital:				
Pooled cash and investments	\$ 530,556	\$ 223,411	\$ 753,967	\$ 750,167
Change and revolving funds	(14,000)	200	(13,800)	25
Departmental cash	-0-	(1,567)	(1,567)	1,567
Fund investments	-0-	26,490	26,490	(8,921)
Taxes receivable	(9,922)	(1,576)	(11,498)	63,097
Accounts receivable	61,849	184,356	246,205	532,881
Accrued interest receivable	-0-	3,314	3,314	(1,077)
Due from other governments	(189)	681	492	(36,448)
Due from other funds	(25,385)	28,336	2,951	221,687
Inventories	(212,639)	(2,315)	(214,954)	(296,845)
Prepaid expense	(1,055)	(582)	(1,637)	(18,690)
Vouchers payable	(130,186)	(28,624)	(158,810)	(53,631)
Due to other governments	132,188	18,504	150,692	27,514
Due to other funds	105,180	944	106,124	(370,480)
Salaries payable	(101,938)	2,959	(98,979)	(33,713)
Claims payable	-0-	(110,356)	(110,356)	(198,294)
Accrued employee benefits	10,291	(2,738)	7,553	(67,553)
Current portion long-term debt	-0-	98,726	98,726	(64)
Deferred revenue	8,353	(2,003)	6,350	(34,862)
Net Increase (Decrease) in Working Capital	<u>\$ 353,103</u>	<u>\$ 438,160</u>	<u>\$ 791,263</u>	<u>\$ 476,360</u>

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

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ST. LOUIS COUNTY
NOTES TO FINANCIAL STATEMENTS

December 31, 1984

1. Summary of Significant Accounting Policies

St. Louis County was established March 1, 1856 as an organized county having powers, duties, and privileges granted counties by Minnesota Statute Chapter 373 (1984). The County is governed by a seven member Board of Commissioners elected from districts within the County. The Board is organized with a chairperson and vice-chairperson elected at the annual meeting in January of each year. The County Auditor, elected on a county-wide basis, serves as the Clerk of the Board of Commissioners but has no voting privileges.

The financial reporting policies of St. Louis County conform to generally accepted accounting principles. The following is a summary of significant policies.

A. Financial Reporting Entity

St. Louis County has implemented the National Council on Governmental Accounting Statement No. 3, Defining the Governmental Reporting Entity. In accordance with Statement No. 3, for financial reporting purposes the County's financial statements include all account groups, departments, agencies, boards, commissions, and other organizations over which St. Louis County exercises oversight responsibility.

Oversight responsibility includes such duties as appointment of governing body members, budget review, approval of property tax levies, outstanding debt secured by St. Louis County full faith and credit or revenues, responsibility for funding deficits, and others.

As a result of applying the criteria of Statement No. 3, no organizations have been included in the County's financial statements.

Excluded:

Aid to Victims of Sexual Assault - At present, this program is an independent non-profit entity. It elects its own board of directors and solicits funding from a number of sources. Revenue comes from the State Board of Corrections, the Federal Government, St. Louis, Lake, and Carlton counties, private grants and foundations as well as private individuals. All land and facilities used by the agency are owned either by private parties or the agency itself. St. Louis County is primarily only a source of funding.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

Promotional Bureau - is an agency independent of county control. St. Louis County is primarily only a source of funding.

North and South St. Louis County Fairs (Proctor and Hibbing) - both fair organizations are headed by a fair board whose directors are elected by the association membership. The majority of revenue is generated from gate fees and entry fees. The County does, however, appropriate funds for maintenance since both fairs operate on county land. St. Louis County is primarily only a source of funding.

Arrowhead Library System - is a regional agency covering seven northeastern Minnesota counties and headed by a Library Board of Directors. St. Louis County appoints 3 of the 23 directors. Another 7 are elected by the various library boards within St. Louis County. None of the participating counties or library boards can individually control expenses nor can they affect hiring practices. The Library owns all properties and facilities utilized for educational purposes. St. Louis County is primarily only a source of funding.

Ambulance - Gold Cross is a private firm with headquarters in Rochester, Minnesota. St. Louis County deals with Gold Cross only in times of need. The County has no jurisdiction regarding expenditures, personnel or contracts with agencies other than the County. St. Louis County is primarily only a source of funding.

Historical Society - is headed by a board of directors who are recommended by a nominating committee and elected by board members. The St. Louis Heritage and Arts Center, including the land upon which it is located, is owned by St. Louis County. The County does not control expenditures, personnel or operations. St. Louis County is primarily only a source of funding.

County Agent & County Extension Committee - The committee consists of 11 members - 2 county commissioners, the county auditor, a citizen representing each of the 7 commissioner districts, and one St. Louis County citizen at-large. Each of the citizen members is approved by the County Board. Such action is mandated by Minnesota Statute 38.36. The University of Minnesota retains final authority as to how all money is spent. However, the committee has some leeway in implementing expenditures. St. Louis County is primarily only a source of funding.

Safety Council - is an agency independent of county control. St. Louis County is primarily only a source of funding.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

North and South St. Louis County Soil Conservation Districts - Each district is composed of a 5 member board elected by voters within the district boundaries. The authority to operate is granted by the State Soil and Water Conservation Board. St. Louis County has no power to affect hiring practices nor can it control the disbursement of funds. Each district is able to enter into its own contracts and agreements with designated authorities and may acquire any assets necessary for land and water improvements. St. Louis County is primarily only a source of funding.

Seaway Port Authority of Duluth - The authority is governed by a 7 member commission with 2 members chosen by the County Board. The Authority has all powers to contract, hire personnel and employ an independent certified public accountant to audit its books. These rights and duties are specified in Minnesota Statutes 456.16 and 456.18. St. Louis County is primarily only a source of funding.

Arrowhead Regional Corrections - There are 9 members on the ARC Board of Directors. Since ARC is an organization covering several counties, each county has proportional representation on the Board. St. Louis County has power only to appoint 2 of these members. St. Louis County is primarily only a source of funding.

Community Fairs - The community fairs are a group of local associations. Each group is appropriated \$200.00 from St. Louis County for the payment of annual premiums. St. Louis County has no members on any of the various fair associations and has no control over hiring and management decisions. St. Louis County is primarily only a source of funding.

Arrowhead Regional Development Commission - ARDC consists of 46 commission members, 2 of whom are also County Board members. In addition, there is a 13 member board of directors chosen by the commission. Full authority to enter contracts, hire and dismiss employees and disburse funds rests with the ARDC commission. St. Louis County is primarily only a source of funding.

Solid Waste Authorities - Although St. Louis County has the authority to finance the deficit presently on the books of Voyageurs Solid Waste Service Area (funding originating from the Unorganized Roads account of Road & Bridge) that authority has been at the request of the County and may be rescinded at any time. There is no statute mandating such responsibility. The county has no authority to appoint either management personnel or the governing members of the authorities. St. Louis County is primarily only a source of funding.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

A review of the structure of the above organizations reveals that they are properly excluded from St. Louis County's financial statements. The basis for this exclusion is as follows: 1. Insufficient financial interdependence between the organizations and St. Louis County, as well as insufficient influence and control by the County over management and operational decisions of the organizations, 2. Lack of control by the County over the facilities and properties of the organizations and lack of accountability to St. Louis County for the fiscal affairs of the organizations, 3. The major revenues of the organizations are derived from sources other than property tax levies and special assessments, or, where the tax levy is the major source of funding, the organizations have authority in State law to raise these revenues.

B. Basis of Presentation - Fund Accounting

The accounts of St. Louis County are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into six generic fund types and three broad fund categories. A description of the fund types and account groups used by the County follows.

Governmental Funds

General Fund - The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds).

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

Proprietary Funds (continued)

Enterprise Funds (continued)

body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments, on a cost-reimbursement basis.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Agency Funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results or operations.

Account Groups

General Fixed Assets - The General Fixed Assets Account Group is used to account for the County's fixed assets other than those accounted for in Proprietary Funds. Public domain ("infrastructure") general fixed assets, consisting of certain improvements other than buildings, are not capitalized.

General Long-Term Debt - The General Long-Term Debt Account Group is used to account for the County's long-term liabilities other than those accounted for in Proprietary Funds.

C. Basis of Accounting

Governmental and expendable trust funds are reported on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue sources susceptible to accrual include property taxes, intergovernmental revenue, and investment earnings. Expenditures are recognized when a liability is incurred.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies

C. Basis of Accounting (continued)

Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred.

D. Budgetary Data

General Budget Policies

The County Board adopts estimated revenue and expenditure budgets for the General and Special Revenue Funds.

The budget may be amended or modified at any time by the County Board. Comparisons of estimated revenue and expenditures to actual, are presented in the financial statements for the General and Special Revenue Funds.

Encumbrances

Encumbrance accounting, under which commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used in the governmental funds. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities.

Budget Basis of Accounting

Budgets for the General Fund and the Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles.

E. Assets, Liabilities, and Fund Equity Accounts

1. Assets

Investments

Fund and pooled (in lieu of cash) investments are stated at cost which approximates market.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies

E. Assets, Liabilities, and Fund Equity Accounts (continued)

1. Assets (continued)

Advance to Other Funds

Noncurrent portions of long-term interfund loans receivable (reported in "Advance to" asset accounts) are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources". There are no current portions of long-term interfund loans receivable.

Inventory

Inventories consist of expendable Road and Bridge Special Revenue Fund supplies held for consumption and are valued at cost using the first-in, first-out method. Inventoried items are recorded as expenditures at the time they are purchased. The reported inventories are offset by a reserve of fund balance to indicate that they do not constitute available spendable resources.

Food stamp inventory is valued at the face value of the stamps. Food stamps are held by the County until they are issued to qualified individuals as prescribed by federal guidelines. The Social Services Special Revenue Fund food stamp inventory is offset by the fund balance reserve "Unissued Food Stamps" to indicate that the County does not own the stamps but is only administering them for the federal government.

The Enterprise Fund inventories consist of expendable supplies held for consumption and are recorded as an expense when used. Internal Service Fund inventories consist of items for resale and are recorded as an expense when used or sold.

Long-Term Receivables

Noncurrent portions of long-term receivables due governmental funds, are equally offset by a fund balance reserve account to indicate that they should not be considered "available spendable resources", since they do not represent net current assets. Governmental fund type revenues represented by non-current receivables are not recognized until they become current receivables.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies

E. Assets, Liabilities, and Fund Equity Accounts (continued)

1. Assets (continued)

Fixed Assets

All fixed assets are valued at historical cost or estimated historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

No depreciation has been provided on general fixed assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are:

Buildings	50 years
Improvements	50 years
Equipment	Varies from 5 - 20 years

2. Liabilities

General Long-Term Debt

In 1984, the County changed its method of accounting for capital leases for governmental funds in conformance with NCGA Statement 5. Statement 5 requires that capital leases be accounted for as part of the County's general long-term debt. Fixed assets acquired through capital leases are reflected as expenditures and other financing sources in the governmental fund from which payments are made.

Because the treatment of capital leases as an expenditure in governmental funds does not provide for an increase in appropriations for the current year, the budget and actual expenditure comparisons for these funds are reconciled on the following schedule.

	<u>Budgeted</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Capital Lease</u>	<u>Net of</u>	<u>Favorable</u>
			<u>Expenditures</u>	<u>Capital</u>	<u>(unfavorable)</u>
				<u>Lease</u>	<u>Net of</u>
				<u>Expenditures</u>	<u>Capital Lease</u>
					<u>Expenditures</u>
Special Revenue Funds -					
Civil Defense	\$ 263,948	\$ 246,056	\$ -0-	\$ 246,056	\$ 17,892
Communicable Diseases	133,103	90,304	-0-	90,304	42,799
County Grants and Subsidies	2,672,671	2,652,598	-0-	2,652,598	20,073
Emergency	-0-	-0-	-0-	-0-	-0-
Federal Fiscal Assistance	2,691,630	1,726,241	-0-	1,726,241	965,389
Land Investment	2,500,348	1,155,297	183,131	972,166	1,528,182
Public Health	2,255,260	2,109,555	17,364	2,092,191	163,069
Road and Bridge	28,728,958	24,898,688	1,017,612	23,881,076	4,847,882
Social Services	72,422,210	77,602,524	209,810	77,392,714	(4,970,504)
Solid Waste Authorities	795,193	724,062	-0-	724,062	71,131
Solid Waste Management	115,115	110,833	-0-	110,833	4,282
Total Special					
Revenue Funds	<u>\$112,578,436</u>	<u>\$111,316,158</u>	<u>\$ 1,427,917</u>	<u>\$109,888,241</u>	<u>\$ 2,690,195</u>

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ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies

E. Assets, Liabilities, and Fund Equity Accounts(continued)

3. Fund Equity

Fund Equity is divided into sections:

- Contributed capital account indicates permanent fund capital contributed to the Internal Service Fund.
- Investment in general fixed assets account represents the County's equity in general fixed assets.

- Retained earnings accounts are subdivided:

Retained earnings reserved for improvement account indicates that portion of retained earnings which is legally set aside to be used for the replacement of fixed assets.

Retained earnings reserved for debt service account indicates that portion of retained earnings which is legally set aside to be used for the payment of general obligation bonds.

Retained earnings unreserved accounts indicate the accumulated earnings that may be available for expensing in future periods.

- Fund balance accounts are subdivided:

Reserved fund balance accounts indicate that portion of fund equity which has been legally segregated for specific purposes.

Unreserved undesignated fund balance accounts indicate that portion of fund equity which is available for budgeting and expending in future periods.

F. Revenues, Expenditures, and Expenses

1. Revenues

Property Taxes

Property taxes are recognized as revenue to the extent collected in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Intergovernmental Revenues

Intergovernmental revenues are reported using the guidelines of legal and contractual requirements of the individual programs. Generally, grant revenue is recognized when the corresponding expenditure is incurred. In certain programs, such as Federal Revenue Sharing, revenue is recognized when measurable and available.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies

F. Revenues, Expenditures, and Expenses (continued)

1. Revenues (continued)

Intergovernmental Revenues(continued)

State Aid Highway Allotments for highway maintenance and construction are recognized as revenue only after an expenditure has been recorded. The accounting for allotments is similar to grant accounting in that revenues equal expenditures.

Other Revenues

Other revenues, such as licenses and permits, charges for services, fines and forfeits, gifts and contributions, and miscellaneous revenues (except for investment income) are recognized when received in cash because they generally are not measurable until received. Investment income is recognized as earned since it is measurable and available.

2. Expenditures and Expenses

Expenditure recognition for governmental fund types includes only amounts represented by current liabilities. Since non-current liabilities do not affect net current assets, they are not recognized as governmental fund type liabilities.

They are reported as liabilities in the General Long-Term Debt Account Group.

Compensated absences are considered expenditures when paid to employees. Earned but unpaid vacation and vested sick leave are shown in the General Long-Term Debt Account Group. Unvested sick leave is not reported in the financial statements.

Proprietary funds recognize expenses, including compensated absences, when they are incurred.

3. Vacation and Sick Leave

Under the County's personnel policies and union contracts, County employees are granted vacation and sick leave in varying amounts based on length of service.

Unused accumulated vacation and vested sick leave are paid to employees upon termination and are recognized as liabilities in the financial statements. Unvested sick leave of \$14,373.431 at December 31, 1984, is available to employees in the event of illness-related absences, and is not paid to employees at termination.

Vacation leave accrual varies from 3.5 hours to 9 hours per biweekly pay period. Sick leave accrual is from 1 to 5.25 hours per biweekly pay period.

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies

G. Total Columns on Combined Statements

Total columns on combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation, because interfund eliminations have not been made in the aggregation of these data.

H. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the County's financial position and operations.

I. Reclassification of Funds

Activities of two General Funds (the Road and Bridge and the Social Services Funds) were reclassified as Special Revenue Funds of the County for the year ended December 31, 1984. The Forest Resources Special Revenue Fund was reclassified as an Expendable Trust Fund for the year ended December 31, 1984. These reclassifications did not require a restatement of fund balance.

The Medical Care Facilities Enterprise Fund was separated into four individual enterprise funds for the year ended December 31, 1984. The four funds are Community Food, Cook/Chris Jensen, Nopeming, and Supervised Living Facilities. This division did not require a restatement of fund balance.

The following schedule reflects these reclassifications:

	Fund Balance/ Retained Earnings Jan. 1, 1984 as Previously Reported	Reclassifications	Fund Balance/ Retained Earnings Jan. 1, 1984 as Reclassified
Governmental Fund Types:			
General Fund -			
County Revenue	\$ 15,461,353	\$ -0-	\$ 15,461,353
Road and Bridge	11,541,686	(11,541,686)	-0-
Social Services	3,934,648	(3,934,648)	-0-
Total General Fund	<u>\$ 30,937,687</u>	<u>\$ (15,476,334)</u>	<u>\$ 15,461,353</u>
Special Revenue Funds -			
Civil Defense	\$ 208,691	\$ -0-	\$ 208,691
Communicable Diseases	70,303	-0-	70,303
County Grants and Subsidies	189,878	-0-	189,878
Emergency	4,847	-0-	4,847
Federal Fiscal Assistance	1,664,159	-0-	1,664,159
Forest Resources	780,102	(780,102)	-0-
Land Investment	-0-	-0-	-0-
Public Health	734,338	-0-	734,338
Road and Bridge	-0-	11,541,686	11,541,686
Social Services	-0-	3,934,648	3,934,648
Solid Waste Authorities	377,774	-0-	377,774
Solid Waste Management	177,788	-0-	177,788
Total Special Revenue Funds	<u>\$ 4,207,880</u>	<u>\$ 14,696,232</u>	<u>\$ 18,904,112</u>
Expendable Trust Funds -			
Missing Heirs	\$ 67,576	\$ -0-	\$ 67,576
Private Redemption	414	-0-	414
Exchange of Land	22,798	-0-	22,798
Tax Certificate Assurance	42,155	-0-	42,155
Forfeited Tax Sale	(14,848)	-0-	(14,848)
Forest Resources	-0-	780,102	780,102
Patient's Escrow	223,102	-0-	223,102
Total Expendable Trust Funds	<u>\$ 341,197</u>	<u>\$ 780,102</u>	<u>\$ 1,121,299</u>
Total Governmental Fund Types	<u>\$ 35,486,764</u>	<u>\$ -0-</u>	<u>\$ 35,486,764</u>
Proprietary Fund Types:			
Enterprise Funds -			
County Health Services	\$ 51,068	\$ -0-	\$ 51,068
County Photography	2,850	-0-	2,850
Medical Care Facilities	4,762,864	(4,762,864)	-0-
Community Food	-0-	107,020	107,020
Cook/Chris Jensen	-0-	2,663,961	2,663,961
Nopeming	-0-	2,090,918	2,090,918
Supervised Living Facilities	-0-	115,005	115,005
Total Enterprise Funds	<u>\$ 4,816,782</u>	<u>\$ -0-</u>	<u>\$ 4,816,782</u>
Internal Service Funds -			
Supplies and Services	\$ 126,013	\$ -0-	\$ 126,013
County Garage	99,870	-0-	99,870
County Insurance	1,816,524	-0-	1,816,524
Data Processing	-0-	-0-	-0-
Total Internal Service Funds	<u>\$ 2,042,407</u>	<u>\$ -0-</u>	<u>\$ 2,042,407</u>
Total Proprietary Fund Types	<u>\$ 6,859,189</u>	<u>\$ -0-</u>	<u>\$ 6,859,189</u>

ST. LOUIS COUNTY

1. Summary of Significant Accounting Policies (Continued)

J. Restatement of General Long-Term Debt Account Group

General long-term debt as of January 1, 1984 was restated to reflect the cumulative effect of the accrual of capital leases in accordance with NCGA Statement 5 Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments. The restatement is reflected below:

Balance January 1, 1984 - as previously reported	\$ 3,416,866
Cummulative effect of prior years accrual of capital leases	<u>1,051,495</u>
Balance January 1, 1984 - as restated	<u>\$ 4,468,361</u>

2. Stewardship, Compliance and Accountability

A. Excess of Expenditures over Budget

The Social Services Special Revenue Fund had expenditures in excess of budget for the year ended December 31, 1984:

	<u>Expenditures</u>	<u>Budget</u>	<u>Excess</u>
1984	\$ 77,602,524	\$ 72,422,210	\$ 5,180,314

This occurred because the general assistance claims for 1984 were higher than estimated and must be paid, whether or not monies have been appropriated.

B. Deficit Retained Earnings

The Community Food Enterprise Fund had a deficit retained earnings of \$101,592 at December 31, 1984.

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups

A. Assets

Pooled Cash and Investments

Fund cash balances are pooled and invested to the extent available in certificates of deposit and repurchase agreements.

Pooled cash and investments at December 31, 1984 including restricted cash of \$953,394 are:

Cash on hand	\$ 544,669
Cash in bank	2,139,137
Certificates of deposits	28,225,000
Repurchase agreements	<u>3,500,000</u>
Total	<u>\$34,408,806</u>

Note: The total Pooled Cash and Investments at December 31, 1984 includes the restricted account Pooled Cash and Investments in the Cook/Chris Jensen Enterprise Fund.

Fund Investments

Fund investments at December 31, 1984 are:

Federal Fiscal Assistance	
Special Revenue Fund:	
Certificates of Deposit	\$ 850,000
Cook/Chris Jensen Enterprise Fund:	
Certificates of Deposit	3,195,000
Repurchase Agreements	720,000
County Insurance Internal	-
Service Fund:	
Securities of the Federal	
Government and its	
Agencies	1,241,231
Certificates of Deposit	100,000
Patient's Escrow Expendable Trust Fund:	
Certificates of Deposit	134,932
Comprehensive Employment and Training	
Act Agency Fund:	
Certificates of Deposit	<u>30,595</u>
Total	<u>\$ 6,271,758</u>

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups (continued)

A. Assets(continued)

Property Taxes and Special Assessments

Levies, Collections, and Distribution

The County levies and collects property taxes and special assessments for all governmental units within the County. Property tax collections and remittances to other governments and County governmental funds are accounted for in Agency funds.

Taxes and special assessments are billed to individual property owners within the County annually and, for the most part, are due and payable in January but may be paid in two equal installments on or before May 15 and October 15 without penalty.

The County is required by statute to distribute the collections to the various governments three times each year.

Reclassification of Accounts Receivable

Accounts receivable amounting to \$78,353 was reclassified to Due from other governments for the Supervised Living Facilities as of December 31, 1983. This reclassification, which did not require a restatement of retained earnings, was required for comparability to the financial statements as of December 31, 1984 and must be considered when comparing the financial statements of this report with those of prior reports.

Changes in General Fixed Assets

A summary of changes in general fixed assets:

	Balance <u>Jan. 1, 1984</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>Dec. 31, 1984</u>
Land	\$ 1,013,226	\$ 11,000	\$ -0-	\$ 1,024,226
Buildings and structures	21,294,454	172,894	161,585	21,305,763
Equipment, furniture fixtures	6,168,755	997,451	521,517	6,644,689
Vehicles & off road machinery	13,612,340	4,542,998	572,745	17,582,593
Construction-in-progress	419,592	2,057,474	94,270	2,382,796
Total	<u>\$42,508,367</u>	<u>\$ 7,781,817</u>	<u>\$1,350,117</u>	<u>\$ 48,940,067</u>

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups(continued)

A. Assets (continued)

Changes in General Fixed Assets (continued)

Construction in progress is composed of the following:

	<u>Project Authorization</u>	<u>Dec. 31, 1984</u>	<u>Committed</u>	<u>Required Future Financing</u>
Duluth Parking Ramp and re- novations to Court House	\$ 3,000,000	\$ 2,382,796	\$ 717,204	\$ -0-

Proprietary Fund Type Property

A summary of proprietary fund type property, plant and equipment at December 31, 1984 is as follows:

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$ 264,842	\$ 25,500
Buildings and structures	7,040,577	778,730
Equipment, furniture, fixtures	1,367,658	251,094
Vehicles & off road machinery	-0-	670,531
Construction-in- progress	<u>274,395</u>	<u>-0-</u>
Total	\$ 8,947,472	\$ 1,725,855
Less accumulated depreciation	<u>5,030,805</u>	<u>697,860</u>
Net	<u>\$ 3,916,667</u>	<u>\$ 1,027,995</u>

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups (continued)

B. Liabilities

Deferred Revenue

Deferred revenue consists of taxes receivable not collected soon enough after year-end to pay liabilities of the current year, state-aid highway allotments for approved but uncompleted construction projects, state and federal grants received but not yet earned, and other long-term receivables.

Deferred revenue at December 31, 1984, is summarized below by fund type:

<u>1984</u>	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Expendable Trust</u>	<u>Totals</u>
Taxes	\$ 258,968	\$ 2,715,678	\$ 131,330	\$ 7,355	\$ -0-	\$ 3,113,331
State-Aid Highway Allotments	-0-	-0-	-0-	-0-	-0-	-0-
Grants	-0-	38,148	-0-	-0-	-0-	38,148
Other Long-Term Receivables:						
Contracts Receivable	-0-	-0-	-0-	-0-	549,733	549,733
Deferred Timber Leases	-0-	-0-	-0-	-0-	567,654	567,654
Chapter 569 Receivables	-0-	-0-	-0-	-0-	48,119	48,119
Prepaid Charges for Services	-0-	-0-	-0-	12,108	-0-	12,108
Totals	\$ 258,968	\$ 2,753,826	\$ 131,330	\$ 19,463	\$ 1,165,506	\$ 4,329,093

Retirement Plan

The County participates in a state-wide pension plan administered by the Public Employees Retirement Association. Substantially all county employees in the state are members of this plan which requires contributions from both employees and employers. Employer contributions for the year ended December 31, 1984 were \$3,258,136. This amount includes a provision for prior service costs.

The Public Employees Retirement Association is divided into two funds, the Public Employees Retirement Fund and the Public Employees Police and Fire Fund.

ST. LOUIS COUNTY .

3. Detailed Notes on All Funds and Account Groups (continued)

B. Liabilities (continued)

Retirement Plan (continued)

The Association's annual report for the year ended June 30, 1984, (the most recent available) shows:

	<u>Public Employees</u>	<u>Police and Fire</u>
Reserves needed for retired and beneficiaries	\$ 722,266,875	\$ 72,548,765
Reserves needed for active and deferred members	<u>1,506,094,304</u>	<u>234,268,500</u>
Total reserves needed ..	<u>\$2,228,361,179</u>	<u>\$ 306,817,265</u>
Assets (net)	<u>1,599,673,540</u>	<u>279,757,310</u>
Unfunded	<u>\$ 628,687,639</u>	<u>\$ 27,059,955</u>

The Public Employees Retirement Fund is 72% funded and the Police and Fire Fund is 91% funded. Because the Public Employees Retirement Association is a state-wide pension plan, statements reflecting an individual local government's share of the unfunded reserves are not available.

Other Employee Benefits

Deferred Compensation

The County has made available to all of its employees and officers, deferred compensation plans from six companies or agencies, none of which meet the criteria established in NCGA Statement 3: Defining the Governmental Reporting Entity and are therefore excluded from the accompanying financial statements.

All funds and assets, together with interest, accumulations, and increments thereon, remain an asset of the employer until the participating employee's equity in the funds is distributed in accordance with the deferred compensation agreement. The obligation of the employer is a contractual obligation only, and the employee shall have no preferred or specific interest by way of trust, escrow, annuity or otherwise, in and to the specific assets or funds.

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups (continued)

B. Liabilities (continued)

Deferred Compensation (continued)

Payroll deductions for deferred compensation for the year ended December 31, 1984, and the balance of remittances at December 31, 1984, to the plans were:

	<u>Payroll Deductions</u>	<u>Balance of Remittances</u>
Great West Life	\$ 735,815	\$ 1,762,481
IDS Life Insurance Company	149,298	648,634
Lincoln National Life Insurance Co.	358,859	449,589
Lutheran Brotherhood	31,443	66,848
Minnesota Mutual Life -		
Northwestern National Life	455	432
Minnesota State Retirement System	870	17,127

Workers' Compensation Insurance

The County is self-insured for Workers' Compensation up to \$310,000 per single loss occurrence. At that point, the County is covered for losses by the Workers Compensation Reinsurance Association, an organization created by Minnesota Statutes in 1979 to implement a mandatory program of reinsurance for workers' compensation liability risks in the State of Minnesota for losses occurring on or after October 1, 1979. The Association provides full indemnification for the County under Minnesota Statutes Chapter 176 in excess of the \$310,000 retention limit.

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups (continued)

B. Liabilities (continued)

Long-Term Debt

The following is a summary of bond transactions for the Cook/Chris Jensen Enterprise Fund:

Bonds payable - January 1, 1984	\$	-0-
Bonds issued (net of discount and issue costs)		4,673,481
Bonds retired		-0-
Amortization of discount and issue costs		<u>4,584</u>
Bonds payable - December 31, 1984	\$	<u>4,678,065</u>

Bonds payable at December 31, 1984 consists of the following issue:

\$4,800,000 1984 General Obligation County Nursing Home Revenue Bonds due in annual installments of \$325,000 to \$700,000 through February 1, 1986; interest at 7.5 to 9.5 percent (at December 31, 1984 the bond issue is net of the unamortized bond discount and issue costs of \$121,935).

The annual requirements to service the debt outstanding as of December 31, 1984, including interest payments of \$3,318,519 are as follows:

<u>Year Ended December 31</u>	<u>Requirement</u>
1985	\$ 419,713
1986	419,713
1987	732,525
1988	731,775
1989	728,212
1990 - 1996	<u>5,086,581</u>
Total	<u>\$8,118,519</u>

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups (continued)

B. Liabilities (continued)

Long-Term Debt (continued)

Changes in long-term debt are summarized as follows:

Payable, January 1, 1984, as restated	\$ 4,468,361
Additions -	
Net Change in Compensated Absences	995,915
Net Change in Leases Payable	<u>1,756,692</u>
Payable, December 31, 1984	<u>\$ 6,169,473</u>

Operating and Capital Leases

Commitments under agreements for operating and capital leases which provide for minimum annual rental payments are:

	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
1985	\$ 202,175	\$ 774,580	\$ 976,755
1986	146,455	457,980	604,435
1987	123,495	315,239	438,734
1988	116,495	203,270	319,765
1989	<u>53,707</u>	<u>5,623</u>	<u>59,330</u>
Total	<u>\$ 642,327</u>	<u>\$1,756,692</u>	<u>\$2,399,019</u>

1984 rent payments were \$1,050,002.

ST. LOUIS COUNTY

3. Detailed Notes on All Funds and Account Groups (continued)

C. Interfund Payables and Receivables

Individual interfund receivable and payable balances at December 31, 1984, are:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
The General Fund	\$ 291,216	\$ 5,579
Special Revenue Funds:		
Federal Fiscal Assistance	3,624	-0-
Land Investment	-0-	6,474
Public Health	89,003	-0-
Road and Bridge	1,932	42,623
Social Services	<u>315.074</u>	<u>660.310</u>
Total Special Revenue Funds	<u>\$ 409,633</u>	<u>\$ 709,407</u>
Enterprise Funds:		
Community Food	\$ 52,547	\$ 7,808
Cook/Chris Jensen	-0-	218,927
County Health	124,170	53,047
Nopeming	-0-	150,224
Supervised Living Facilities	<u>-0-</u>	<u>5,811</u>
Total Enterprise Funds	<u>\$ 176,717</u>	<u>\$ 435,817</u>
Internal Service Funds:		
Supplies and Services	\$ 121,370	\$ -0-
County Garage	81,377	5,280
County Insurance	<u>237,311</u>	<u>-0-</u>
Total Internal Service Funds	<u>\$ 440,058</u>	<u>\$ 5,280</u>
Trust Fund:		
Forfeited Tax	<u>\$ -0-</u>	<u>\$ 47,910</u>
Agency Fund:		
County Agency	<u>\$ 709</u>	<u>\$ 114,340</u>
Total Interfund Receivables and Payables	<u><u>\$1,318,333</u></u>	<u><u>\$1,318,333</u></u>

ST. LOUIS COUNTY

4. Segments of Enterprise Activities

Six services provided by the County are financed by users charges - County Health Services, County Photography, Community Food, Cook/Chris Jensen, Nopeming, and Supervised Living Facilities. The key financial data for the year ended December 31, 1984 for these six services are:

	<u>County Health Services</u>	<u>County Photography</u>	<u>Community Food</u>
Operating revenues	\$ 400,519	\$ 7,362	\$ 837,660
Depreciation	1,636	-0-	81
Operating income (loss)	(529,937)	2,501	5,428
Nonoperating revenues - taxes and grants	236,900	-0-	-0-
Operating transfers - in (out)	286,465	-0-	-0-
Net income (loss)	(6,572)	2,501	5,428
Property, plant, and equipment - additions (net)	1,406	-0-	1,312
Net working capital	37,190	22,465	(92,885)
Total assets	166,733	22,560	(18,726)
Long-term liabilities - payable from operating revenues	-0-	17,114	9,938
Total equity	44,496	5,351	(101,592)

<u>Cook/ Chris Jensen</u>	<u>Nopeming</u>	<u>Supervised Living Facilities</u>	<u>Total Enterprise Fund</u>
\$ 7,185,001	\$ 5,845,781	\$ 686,213	\$ 14,962,536
97,767	141,375	1,666	242,525
(950,578)	(534,610)	14,008	(1,993,188)
1,006,585	735,816	-0-	1,979,301
-0-	-0-	-0-	286,465
56,283	201,206	14,008	272,854
272,176	35,222	1,452	311,568
590,382	920,795	76,114	1,554,061
8,756,480	3,125,403	237,285	12,289,735
4,808,996	163,749	20,609	5,020,406
2,720,244	2,292,124	129,013	5,089,636

ST. LOUIS COUNTY

5. Joint Venture

The Arrowhead Regional Corrections system is governed by a nine-member board, composed of one member appointed from each of the participating counties' boards of commissioners, except for St. Louis County, which has two members from its board. In addition, a member is selected by the Tribal Council of the Minnesota Chippewa Tribe, and one member represents the Corrections Advisory Board established pursuant to the Community Corrections Act.

A summary of the financial information of Arrowhead Regional Corrections for the year ended December 31, 1984, excluding general fixed assets of \$2,444,857 and general long-term debt of \$259,949 was:

Total Assets	\$	464,221
Total Liabilities		190,922
Total Fund Equity		213,299
Total Revenues		5,437,738
Total Expenditures		5,453,115

Arrowhead Regional Corrections is financed through state grants and contributions from the participating counties. During 1984, county contributions were in the following proportion:

Aitkin County	3.6%
Carlton County	9.1%
Cook County	1.3%
Koochiching County	5.4%
Lake County	3.1%
St. Louis County	<u>77.5%</u>
Total	100.0%

6. Summary Disclosure of Significant Contingencies and Other Items

A. Claims and Litigation

The County, in connection with the normal conduct of its affairs, is involved in various claims, judgments, and litigations. The County Attorney estimates that the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

B. Federal and State Assisted Programs

The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of some of these programs have not been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. Although the amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, the County expects the amounts, if any, to be immaterial.

ST. LOUIS COUNTY

6. Summary Disclosure of Significant Contingencies and Other Items (continued)

C. Departmental Trust Deposits

Departmental trust deposits include funds deposited with various county departments as required by statute and/or court orders. The following is a summary of these trust deposits which are not shown on the combined balance sheet.

	<u>1984</u>
County Court	\$ 23,069
District Court	70,014
Arrowhead Regional Corrections (Probation)	89,868
Sheriff	1,119
Judge of Probate	2,500
Social Services:	
Social Welfare	476,967
Welfare Support (IV-D)	24,854
Guardianship	14,439
Estate	68,924
County Recorder	<u>3,296</u>
Total	<u>\$ 775,050</u>

D. Settlements Held by the Court for Minors

The Clerk of Court, at December 31, 1984, held investments for individuals who have not reached the age of majority. These investments have a combined face value of \$3,638,530 and are not included in the County's financial statements.

G E N E R A L F U N D

To account for all financial resources except those
required to be accounted for in another fund.

ST. LOUIS COUNTY
GENERAL FUND
BALANCE SHEET

DECEMBER 31, 1984
With Comparative Amounts for December 31, 1983

	December 31, 1984	December 31, 1983
<u>ASSETS</u>		
Pooled cash and investments	\$ 13,247,006	\$ 14,311,659
Change and revolving funds	39,603	21,706
Taxes receivable	460,579	516,219
Accounts receivable	2,179	38,882
Accrued interest receivable	347,997	399,759
Due from other governments	794,710	735,101
Due from other funds	291,216	234,718
Prepaid expense	-0-	10,398
Total Assets	<u>\$ 15,183,290</u>	<u>\$ 16,268,442</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Vouchers payable	\$ 128,492	\$ 152,294
Due to other governments	4,723	-0-
Due to other funds	5,579	32,313
Salaries payable	329,369	329,539
Deferred revenue	258,968	292,943
Total Liabilities	<u>\$ 727,131</u>	<u>\$ 807,089</u>
Fund Balances:		
Reserve for boat and water safety	\$ 75,669	\$ -0-
Reserve for encumbrances	96,899	417,588
Reserve for health and welfare	506,191	419,992
Reserve for law library	44,018	-0-
Reserve for non-current loan	705,084	720,084
Reserve for revolving funds	18,070	18,045
Unreserved and undesignated	13,010,228	13,885,644
Total Fund Balances	<u>\$ 14,456,159</u>	<u>\$ 15,461,353</u>
Total Liabilities and Fund Balances	<u>\$ 15,183,290</u>	<u>\$ 16,268,442</u>

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

ST. LOUIS COUNTY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 3,225,223	\$ 4,208,921	\$ 983,698	\$ 3,937,859
Charges for services	1,110,338	1,770,626	660,288	1,648,587
Fines and forfeitures	475,300	522,518	47,218	564,742
Licenses and permits	90,000	98,607	8,607	98,744
Other revenues	2,155,161	4,046,680	1,891,519	3,920,287
Intergovernmental revenue	6,105,415	7,398,395	1,292,980	6,004,843
Total Revenues	<u>\$ 13,161,437</u>	<u>\$ 18,045,747</u>	<u>\$ 4,884,310</u>	<u>\$ 16,175,062</u>
Expenditures:				
General government:				
Commissioners	\$ 392,818	\$ 364,514	\$ 28,304	\$ 367,616
Public Defenders	659,608	644,280	15,328	624,608
Clerk of Court	3,043,385	2,791,258	252,127	2,861,732
Court Administrator	31,125	25,779	5,346	21,768
Examiner of Titles	75,417	71,097	4,320	65,520
County Attorney	927,885	916,464	11,421	840,844
Attorney's Contingent	7,500	6,097	1,403	6,848
Law Library	33,580	33,580	-0-	13,066
County Auditor	1,762,304	1,729,138	33,166	1,639,304
Independent Audit	60,350	39,651	20,699	38,731
Data Processing	719,341	680,547	38,794	386,085
County Assessor	619,336	612,098	7,238	565,666
Purchasing	233,632	233,632	-0-	231,010
Microfilming	112,925	112,925	-0-	87,301
Recorder	379,347	376,044	3,303	356,405
Surveyor	312,769	298,788	13,981	287,258
Civil Service	308,708	297,985	10,723	260,293
Veterans' Service	300,257	295,025	5,232	288,470
Port Authority	50,000	50,000	-0-	50,000
Legislative Research	-0-	-0-	-0-	2,205
Elections	57,822	41,196	16,626	18,507
Courthouses	747,701	725,943	21,758	708,697
Total general government	<u>\$ 10,835,810</u>	<u>\$ 10,346,046</u>	<u>\$ 489,764</u>	<u>\$ 9,722,934</u>
Public safety:				
Jail Building	\$ 121,483	\$ 109,674	\$ 11,809	\$ 107,605
Sheriff	3,312,775	3,229,940	82,835	2,982,436
Boat and Water Safety	148,053	76,202	71,851	116,699
Medical Examiner	69,960	63,604	6,356	57,514
Rescue Squad	10,110	10,107	3	13,873
Sheriff Contingency	1,000	50	950	-0-
Ambulance Service	32,000	25,991	6,009	26,239
Sheriff's Radio	201,850	186,122	15,728	161,036
Jail Prisoners	948,468	948,429	39	897,521

ST. LOUIS COUNTY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Statement A-2
Continued

Year Ended December 31, 1984
With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance favorable (unfavorable)	1983 Actual
	Budget	Actual		
Public safety: (continued)				
Mine Inspector	\$ 132,088	\$ 112,182	\$ 19,906	\$ 128,570
Safety Council	1,250	1,040	210	1,058
Occupational Safety	104,418	102,882	1,536	99,003
Total public safety	<u>\$ 3,083,455</u>	<u>\$ 4,866,223</u>	<u>\$ 217,232</u>	<u>\$ 4,591,676</u>
Culture and recreation:				
Memorial Day Observance	\$ 1,500	\$ 1,500	\$ -0-	\$ 1,500
Historical Society	155,501	155,501	-0-	155,501
Total culture and recreation	<u>\$ 157,001</u>	<u>\$ 157,001</u>	<u>\$ -0-</u>	<u>\$ 157,001</u>
Conservation of natural resources:				
County Agency	\$ 266,286	\$ 266,286	\$ -0-	\$ 232,644
Extension Committee	2,000	1,384	616	3,046
Community Fairs	1,400	1,400	-0-	1,400
County Fair - Hibbing	25,400	25,400	-0-	25,400
South County Fair	34,294	34,294	-0-	30,341
Soil Conservation - North	31,035	31,035	-0-	24,781
Soil Conservation - South	30,250	30,250	-0-	28,750
Lakes and Streams	31,761	18,773	12,988	6,935
Cleaning Ditches	46,612	36,612	10,000	5,000
Total conservation of natural resources	<u>\$ 469,038</u>	<u>\$ 445,434</u>	<u>\$ 23,604</u>	<u>\$ 358,297</u>
Economic development:				
Promotional Bureau	\$ 42,857	\$ 42,857	\$ -0-	\$ 44,590
Total economic development	<u>\$ 42,857</u>	<u>\$ 42,857</u>	<u>\$ -0-</u>	<u>\$ 44,590</u>
Miscellaneous:				
Employee Benefits	\$ 2,944,003	\$ 2,814,910	\$ 129,093	\$ 2,787,280
Miscellaneous Services	370,787	286,020	84,767	258,471
Total miscellaneous	<u>\$ 3,314,790</u>	<u>\$ 3,100,930</u>	<u>\$ 213,860</u>	<u>\$ 3,045,751</u>
Total Expenditures	<u>\$ 19,902,951</u>	<u>\$ 18,958,491</u>	<u>\$ 944,460</u>	<u>\$ 17,920,249</u>
Excess (deficiency) of revenues over expenditures	\$ (6,741,514)	\$ (912,744)	\$ 5,828,770	\$ (1,745,187)
Other financing sources (uses):				
Operating transfers in (out)	7,550	7,550	-0-	38,300
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ (6,733,964)	\$ (905,194)	\$ 5,828,770	\$ (1,686,887)
Fund Balances - January 1	15,461,353	15,461,353	-0-	17,148,240
Equity transfer in (out)	(100,000)	(100,000)	-0-	-0-
Fund Balances - December 31	<u>\$ 8,627,389</u>	<u>\$ 14,456,159</u>	<u>\$ 5,828,770</u>	<u>\$ 15,461,353</u>

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

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S P E C I A L R E V E N U E F U N D S

To account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

Civil Defense - To provide administration, identification and radio services for availability during emergency situation.

Communicable Diseases - To provide for certain functions of the County Health Department regarding communicable diseases.

County Grants and Subsidies - To account for the County's share of operations in various organizations, including Arrowhead Regional Corrections, County Libraries and Arrowhead Regional Development Commission.

Emergency - To provide funds for an unanticipated emergency to be determined by the County Board.

Federal Fiscal Assistance - To account for Federal Revenue Sharing monies.

Land Investment - To accelerate and intensify the management of the County's peat and commercial forest lands; and, to utilize St. Louis County's reservoir of productive and talented people, who, due to economic conditions, cannot find work.

Public Health - To provide various health services to St. Louis County communities.

Road and Bridge - To account for Public Works activity.

Social Services - To account for the operations and financial activities of the Welfare Department.

Solid Waste Authorities - To provide funds to the various solid waste service areas in the County.

Solid Waste Management - To provide administration services for the various solid waste authorities in the County.

Statement B-1

ST. LOUIS COUNTY
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1984
 With Comparative Totals for December 31, 1983

ASSETS	Civil Defense	Communicable Diseases	County Grants & Subsidies	Emergency Fund	Federal Fiscal Assistance
Pooled cash and investments	\$ 225,912	\$ 20,096	\$ 133,036	\$ 21,307	\$ 117,126
Change and revolving funds	-0-	-0-	-0-	-0-	205
Fund investments	-0-	-0-	-0-	-0-	850,000
Taxes receivable	6,363	4,459	243,977	2,170	-0-
Accounts receivable	159	-0-	-0-	-0-	992
Accrued interest receivable	-0-	-0-	-0-	-0-	3,680
Due from other governments	36,694	-0-	-0-	-0-	770,455
Due from other funds	-0-	-0-	-0-	-0-	3,624
Inventory	-0-	-0-	-0-	-0-	-0-
Prepaid expense	970	1,158	-0-	-0-	1,580
Total Assets	\$ 270,098	\$ 25,713	\$ 377,013	\$ 23,477	\$1,747,662
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 5,240	\$ 244	\$ -0-	\$ -0-	\$ 435,137
Due to other governments	5	-0-	-0-	-0-	5,324
Due to other funds	-0-	-0-	-0-	-0-	-0-
Salaries payable	3,935	1,441	-0-	-0-	10,675
Deferred revenue	5,165	3,712	199,263	1,770	-0-
Total Liabilities	\$ 14,345	\$ 5,397	\$ 199,263	\$ 1,770	\$ 451,136
Fund Balances:					
Reserved for encumbrances	\$ 3,860	\$ 262	\$ -0-	\$ -0-	\$ 352,317
Reserved for foster care insurance	-0-	-0-	-0-	-0-	-0-
Reserved for health and welfare	13,333	4,925	-0-	-0-	-0-
Reserved for inventory	-0-	-0-	-0-	-0-	-0-
Reserved for model employment program	-0-	-0-	-0-	-0-	-0-
Reserved for revolving funds	-0-	-0-	-0-	-0-	-0-
Unreserved and undesignated	238,560	15,129	177,750	21,707	944,209
Total Fund Balances	\$ 255,753	\$ 20,316	\$ 177,750	\$ 21,707	\$1,296,526
Total Liabilities and Fund Balances	\$ 270,098	\$ 25,713	\$ 377,013	\$ 23,477	\$1,747,662

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

Land Investment	Public Health	Road & Bridge	Social Services	Solid Waste Authorities	Solid Waste Management	Totals	
						December 31, 1984	December 31, 1983
\$ 1,684,105	\$ 870,687	\$ 8,910,859	\$ (56,314)	\$ 458,023	\$ 192,105	\$ 12,576,942	\$ 16,588,060
-0-	1,100	1,000	56,466	-0-	-0-	58,771	30,125
-0-	-0-	-0-	-0-	-0-	-0-	850,000	1,750,000
-0-	132,122	602,744	2,264,131	65,532	9,630	3,331,128	3,458,742
248	3,344	7,093	379,376	-0-	-0-	391,212	437,515
-0-	-0-	-0-	-0-	-0-	-0-	3,680	6,609
2,892	14,743	678,386	2,476,992	-0-	-0-	3,980,162	3,405,873
-0-	89,003	1,932	315,074	-0-	-0-	409,633	440,097
-0-	-0-	1,617,488	4,065,360	-0-	-0-	5,682,848	1,611,793
-0-	3,319	-0-	-0-	-0-	183	7,210	83,306
<u>\$ 1,687,245</u>	<u>\$1,114,318</u>	<u>\$11,819,502</u>	<u>\$ 9,501,085</u>	<u>\$ 523,555</u>	<u>\$ 201,918</u>	<u>\$ 27,291,586</u>	<u>\$ 27,812,120</u>
\$ 37,114	\$ 17,479	\$ 493,366	\$ 1,066,797	\$ 25,957	\$ 1,451	\$ 2,082,785	\$ 2,230,538
6,675	855	57,469	91,596	1,235	-0-	163,159	410,620
6,474	-0-	42,623	660,310	-0-	-0-	709,407	397,411
28,752	37,346	225,291	362,864	-0-	2,090	672,394	668,245
-0-	107,725	488,084	1,888,245	51,998	7,864	2,753,826	5,201,194
<u>\$ 79,015</u>	<u>\$ 163,405</u>	<u>\$ 1,306,833</u>	<u>\$ 4,069,812</u>	<u>\$ 79,190</u>	<u>\$ 11,405</u>	<u>\$ 6,381,571</u>	<u>\$ 8,908,008</u>
\$ 372,389	\$ 2,718	\$ -0-	\$ 570,549	\$ 22,243	\$ -0-	\$ 1,324,338	\$ 3,584,830
-0-	-0-	429,129	6,000	-0-	-0-	435,129	-0-
-0-	56,559	373,781	247,888	-0-	14,712	711,198	596,920
-0-	-0-	1,617,488	4,065,360	-0-	-0-	5,682,848	1,611,793
-0-	-0-	-0-	14,317	-0-	-0-	14,317	-0-
-0-	-0-	-0-	28,125	-0-	-0-	28,125	30,125
1,235,841	891,636	8,092,271	499,034	422,122	175,801	12,714,060	13,080,444
<u>\$ 1,608,230</u>	<u>\$ 950,913</u>	<u>\$10,512,669</u>	<u>\$ 5,431,273</u>	<u>\$ 444,365</u>	<u>\$ 190,513</u>	<u>\$ 20,910,015</u>	<u>\$ 18,904,112</u>
<u>\$ 1,687,245</u>	<u>\$1,114,318</u>	<u>\$11,819,502</u>	<u>\$ 9,501,085</u>	<u>\$ 523,555</u>	<u>\$ 201,918</u>	<u>\$ 27,291,586</u>	<u>\$ 27,812,120</u>

Statement B-2

ST. LOUIS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS

Year Ended December 31, 1984
 With Comparative Totals for Year Ended December 31, 1983

	Civil Defense	Communicable Diseases	County Grants & Subsidies	Emergency Fund	Federal Fiscal Assistance
Revenues:					
Property taxes and penalties	\$ 56,659	\$ 28,667	\$ 1,905,242	\$ 17,417	\$ -0-
Charges for services	106,311	-0-	-0-	-0-	979
Licenses and permits	-0-	-0-	-0-	-0-	19,805
Other revenues	3,968	2	156	-0-	194,796
Intergovernmental revenues	126,180	11,648	752,766	6,993	2,864,253
Total Revenues	\$ 293,118	\$ 40,317	\$ 2,658,164	\$ 24,410	\$ 3,079,833
Expenditures:					
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,008,067
Public safety	246,056	-0-	2,305,758	-0-	-0-
Highways	-0-	-0-	-0-	-0-	708,174
Health	-0-	90,304	-0-	-0-	-0-
Sanitation	-0-	-0-	-0-	-0-	-0-
Culture and recreation	-0-	-0-	180,000	-0-	-0-
Conservation of natural resources	-0-	-0-	-0-	-0-	-0-
Economic development	-0-	-0-	131,452	-0-	-0-
Social services	-0-	-0-	35,388	-0-	10,000
Total Expenditures	\$ 246,056	\$ 90,304	\$ 2,652,598	\$ -0-	\$ 1,726,241
Excess (deficiency) of revenues over expenditures	\$ 47,062	\$ (49,987)	\$ 5,566	\$ 24,410	\$ 1,353,592
Other financing sources (uses):					
Operating transfers in (out)	-0-	-0-	(17,694)	(7,550)	(1,721,225)
Capital leases	-0-	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ 47,062	\$ (49,987)	\$ (12,128)	\$ 16,860	\$ (367,633)
Fund Balances - January 1	208,691	70,303	189,878	4,847	1,664,159
Increase (decrease) in Inventory	-0-	-0-	-0-	-0-	-0-
Fund Balances - December 31	\$ 255,753	\$ 20,316	\$ 177,750	\$ 21,707	\$ 1,296,526

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

Land Investment	Public Health	Road & Bridge	Social Services	Solid Waste Authorities	Solid Waste Management	Totals	
						December 31, 1984	December 31, 1983
\$ -0-	\$ 1,067,284	\$ 5,267,567	\$ 17,787,206	\$ 505,516	\$ 74,075	\$ 26,709,633	\$ 24,364,104
-0-	237,621	391,287	2,062,934	-0-	-0-	2,799,132	2,194,407
-0-	137,124	1,404	-0-	-0-	-0-	158,333	126,807
-0-	8,377	70,835	2,815,949	-0-	5	3,094,088	918,769
2,080,048	1,144,825	17,115,271	51,935,196	285,137	49,478	76,371,795	67,173,087
<u>\$ 2,080,048</u>	<u>\$ 2,595,231</u>	<u>\$ 22,846,364</u>	<u>\$ 74,601,285</u>	<u>\$ 790,653</u>	<u>\$ 123,558</u>	<u>\$109,132,981</u>	<u>\$ 94,777,174</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,008,067	\$ 2,143,327
-0-	-0-	-0-	-0-	-0-	-0-	2,551,814	2,436,295
-0-	-0-	24,898,688	-0-	-0-	-0-	25,606,862	23,042,621
-0-	2,109,555	-0-	-0-	-0-	-0-	2,199,859	2,200,481
-0-	-0-	-0-	-0-	724,062	110,833	834,895	808,286
-0-	-0-	-0-	-0-	-0-	-0-	180,000	180,000
1,155,297	-0-	-0-	-0-	-0-	-0-	1,155,297	-0-
-0-	-0-	-0-	-0-	-0-	-0-	131,452	111,384
-0-	-0-	-0-	77,602,524	-0-	-0-	77,647,912	63,871,828
<u>\$ 1,155,297</u>	<u>\$ 2,109,555</u>	<u>\$ 24,898,688</u>	<u>\$ 77,602,524</u>	<u>\$ 724,062</u>	<u>\$ 110,833</u>	<u>\$111,316,158</u>	<u>\$ 94,794,222</u>
\$ 924,751	\$ 485,676	\$ (2,052,324)	\$ (3,001,239)	\$ 66,591	\$ 12,725	\$ (2,183,177)	\$ (17,048)
500,348	(286,465)	-0-	222,694	-0-	-0-	(1,309,892)	(258,396)
<u>183,131</u>	<u>17,364</u>	<u>1,017,612</u>	<u>209,810</u>	<u>-0-</u>	<u>-0-</u>	<u>1,427,917</u>	<u>-0-</u>
\$ 1,608,230	\$ 216,575	\$ (1,034,712)	\$ (2,568,735)	\$ 66,591	\$ 12,725	\$ (2,065,152)	\$ (275,444)
-0-	734,338	11,541,686	3,934,648	377,774	177,788	18,904,112	19,085,169
-0-	-0-	5,695	4,065,360	-0-	-0-	4,071,055	94,387
<u>\$ 1,608,230</u>	<u>\$ 950,913</u>	<u>\$ 10,512,669</u>	<u>\$ 5,431,273</u>	<u>\$ 444,365</u>	<u>\$ 190,513</u>	<u>\$ 20,910,015</u>	<u>\$ 18,904,112</u>

ST. LOUIS COUNTY
CIVIL DEFENSE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 57,315	\$ 56,659	\$ (656)	\$ 34,246
Charges for services	102,000	106,311	4,311	105,755
Other revenues	-0-	3,968	3,968	125
Intergovernmental revenue	129,627	126,180	(3,447)	107,994
Total Revenues	<u>\$ 288,942</u>	<u>\$ 293,118</u>	<u>\$ 4,176</u>	<u>\$ 248,120</u>
Expenditures:				
Public Safety:				
Administration	\$ 148,630	\$ 132,097	\$ 16,533	\$ 144,964
Local Radio Net	115,318	113,959	1,359	111,994
Total Expenditures	<u>\$ 263,948</u>	<u>\$ 246,056</u>	<u>\$ 17,892</u>	<u>\$ 256,958</u>
Excess (deficiency) of revenues over expenditures	\$ 24,994	\$ 47,062	\$ 22,068	\$ (8,838)
Fund Balances - January 1	<u>208,691</u>	<u>208,691</u>	<u>-0-</u>	<u>217,529</u>
Fund Balances -December 31	<u>\$ 233,685</u>	<u>\$ 255,753</u>	<u>\$ 22,068</u>	<u>\$ 208,691</u>

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

ST. LOUIS COUNTY
 COMMUNICABLE DISEASES SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 32,936	\$ 28,667	\$ (4,269)	\$ 24,043
Other revenues	-0-	2	2	400
Intergovernmental revenue	11,427	11,648	221	10,103
Total Revenues	<u>\$ 44,363</u>	<u>\$ 40,317</u>	<u>\$ (4,046)</u>	<u>\$ 34,546</u>
Expenditures:				
Health	\$ 133,103	\$ 90,304	\$ 42,799	\$ 137,605
Total Expenditures	<u>\$ 133,103</u>	<u>\$ 90,304</u>	<u>\$ 42,799</u>	<u>\$ 137,605</u>
Excess (deficiency) of revenues over expenditures	\$ (88,740)	\$ (49,987)	\$ 38,753	\$(103,059)
Fund Balances - January 1	<u>70,303</u>	<u>70,303</u>	<u>-0-</u>	<u>173,362</u>
Fund Balances - December 31	<u>\$ (18,437)</u>	<u>\$ 20,316</u>	<u>\$ 38,753</u>	<u>\$ 70,303</u>

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

ST. LOUIS COUNTY
 COUNTY GRANTS AND SUBSIDIES SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 1,929,215	\$ 1,905,242	\$ (23,973)	\$ 1,761,633
Other	-0-	156	156	9,388
Intergovernmental revenue	734,319	752,766	18,447	754,835
Total Revenues	<u>\$ 2,663,534</u>	<u>\$ 2,658,164</u>	<u>\$ (5,370)</u>	<u>\$ 2,525,856</u>
Expenditures:				
Public safety:				
Arrowhead Regional Corrections	\$ 2,305,758	\$ 2,305,758	\$ -0-	\$ 2,179,337
Culture and recreation:				
Arrowhead Library System	180,000	180,000	-0-	180,000
Economic development:				
Arrowhead Regional Dev. Comm.	151,525	131,452	20,073	111,384
Social services:				
Aid to Victims of Sexual Assault	35,388	35,388	-0-	50,055
Total Expenditures	<u>\$ 2,672,671</u>	<u>\$ 2,652,598</u>	<u>\$ 20,073</u>	<u>\$ 2,520,776</u>
Excess (deficiency) of revenue over expenditures	\$ (9,137)	\$ 5,566	\$ 14,703	\$ 5,080
Other financing sources (uses):				
Operating transfers in (out)	<u>(17,694)</u>	<u>(17,694)</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ (26,831)	\$ (12,128)	\$ 14,703	\$ 5,080
Fund Balances - January 1	<u>189,878</u>	<u>189,878</u>	<u>-0-</u>	<u>184,798</u>
Fund Balances - December 31	<u>\$ 163,047</u>	<u>\$ 177,750</u>	<u>\$ 14,703</u>	<u>\$ 189,878</u>

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

ST. LOUIS COUNTY
EMERGENCY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 13,144	\$ 17,417	\$ 4,273	\$ 16,935
Intergovernmental revenue	6,856	6,993	137	7,569
Total Revenues	<u>\$ 20,000</u>	<u>\$ 24,410</u>	<u>\$ 4,410</u>	<u>\$ 24,504</u>
Expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (deficiency) of revenue over expenditures	\$ 20,000	\$ 24,410	\$ 4,410	\$ 24,504
Other financing sources (uses):				
Operating transfers in (out)	<u>(20,000)</u>	<u>(7,550)</u>	<u>12,450</u>	<u>(58,300)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ -0-	\$ 16,860	\$ 16,860	\$ (33,796)
Fund Balances - January 1	<u>4,847</u>	<u>4,847</u>	<u>-0-</u>	<u>38,643</u>
Fund Balances - December 31	<u>\$ 4,847</u>	<u>\$ 21,707</u>	<u>\$ 16,860</u>	<u>\$ 4,847</u>

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

ST. LOUIS COUNTY
 FEDERAL FISCAL ASSISTANCE SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Charges for services	\$ -0-	\$ 979	\$ 979	\$ 496
Licenses and permits	-0-	19,805	19,805	22,420
Other revenues	-0-	194,796	194,796	215,167
Intergovernmental revenue	3,019,493	2,864,253	(155,240)	2,958,398
Total Revenues	<u>\$ 3,019,493</u>	<u>\$ 3,079,833</u>	<u>\$ 60,340</u>	<u>\$ 3,196,481</u>
Expenditures:				
General government:				
Administration	\$ 22,200	\$ 20,599	\$ 1,601	\$ 16,357
Planning and Zoning	459,484	449,969	9,515	463,555
Courthouses	1,415,936	512,537	903,399	1,663,415
Legislative Research	35,000	24,962	10,038	-0-
Total general government	<u>\$ 1,932,620</u>	<u>\$ 1,008,067</u>	<u>\$ 924,553</u>	<u>\$ 2,143,327</u>
Highways	\$ 749,010	\$ 708,174	\$ 40,836	\$ 1,090,124
Social Services	\$ 10,000	\$ 10,000	\$ -0-	\$ 15,000
Total Expenditures	<u>\$ 2,691,630</u>	<u>\$ 1,726,241</u>	<u>\$ 965,389</u>	<u>\$ 3,248,451</u>
Excess (deficiency) of revenues over expenditures	\$ 327,863	\$ 1,353,592	\$ 1,025,729	\$ (51,970)
Other financing sources (uses):				
Operating transfers in (out)	<u>(1,721,225)</u>	<u>(1,721,225)</u>	<u>-0-</u>	<u>(200,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$(1,393,362)	\$ (367,633)	\$ 1,025,729	\$ (251,970)
Fund Balances - January 1	<u>1,664,159</u>	<u>1,664,159</u>	<u>-0-</u>	<u>1,916,129</u>
Fund Balances - December 31	<u>\$ 270,797</u>	<u>\$ 1,296,526</u>	<u>\$ 1,025,729</u>	<u>\$ 1,664,159</u>

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

ST. LOUIS COUNTY
 LAND INVESTMENT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenue	\$ 2,000,000	\$ 2,080,048	\$ 80,048	\$ -0-
Total Revenues	<u>\$ 2,000,000</u>	<u>\$ 2,080,048</u>	<u>\$ 80,048</u>	<u>\$ -0-</u>
Expenditures:				
Conservation of natural resources	\$ 2,500,348	\$ 1,155,297	\$ 1,345,051	\$ -0-
Total Expenditures	<u>\$ 2,500,348</u>	<u>\$ 1,155,297</u>	<u>\$ 1,345,051</u>	<u>\$ -0-</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (500,348)</u>	<u>\$ 924,751</u>	<u>\$ 1,425,099</u>	<u>\$ -0-</u>
Other financing sources (uses):				
Operating transfers in (out)	500,348	500,348	-0-	-0-
Capital leases	-0-	183,131	183,131	-0-
Total Other Financing Sources (Uses)	<u>\$ 500,348</u>	<u>\$ 683,479</u>	<u>\$ 183,131</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ -0-	\$ 1,608,230	\$ 1,608,230	\$ -0-
Fund Balances - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balances - December 31	<u><u>\$ -0-</u></u>	<u><u>\$ 1,608,230</u></u>	<u><u>\$ 1,608,230</u></u>	<u><u>\$ -0-</u></u>

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

ST. LOUIS COUNTY
PUBLIC HEALTH SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 1,088,104	\$ 1,067,284	\$ (20,820)	\$ 1,032,901
Charges for services	170,500	237,621	67,121	227,282
Licenses and permits	110,000	137,124	27,124	103,747
Other revenues	-0-	8,377	8,377	2,066
Intergovernmental revenue	1,072,645	1,144,825	72,180	1,172,879
Total Revenues	<u>\$ 2,441,249</u>	<u>\$ 2,595,231</u>	<u>\$ 153,982</u>	<u>\$ 2,538,875</u>
Expenditures:				
Health:				
Administration	\$ 629,716	\$ 623,735	\$ 5,981	\$ 578,587
Nursing	560,417	504,296	56,121	495,920
Environmental Health	722,605	654,241	68,364	670,769
Health Education	342,522	327,283	15,239	311,600
County Health Management	-0-	-0-	-0-	6,000
Total Expenditures	<u>\$ 2,255,260</u>	<u>\$ 2,109,555</u>	<u>\$ 145,705</u>	<u>\$ 2,062,876</u>
Excess (deficiency) of revenues over expenditures	\$ 185,989	\$ 485,676	\$ 299,687	\$ 475,999
Other financing sources (uses):				
Operating transfers in (out)	(286,465)	(286,465)	-0-	(200,096)
Capital leases	-0-	17,364	17,364	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ (100,476)	\$ 216,575	\$ 317,051	\$ 275,903
Fund Balances - January 1	734,338	734,338	-0-	458,435
Fund Balances - December 31	<u>\$ 633,862</u>	<u>\$ 950,913</u>	<u>\$ 317,051</u>	<u>\$ 734,338</u>

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

ST. LOUIS COUNTY
ROAD AND BRIDGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - Favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 5,301,642	\$ 5,267,567	\$ (34,075)	\$ 4,075,518
Charges for services	200,000	391,287	191,287	372,863
Licenses and permits	-0-	1,404	1,404	640
Other revenues	-0-	70,835	70,835	117,579
Intergovernmental revenue	18,320,211	17,115,271	(1,204,940)	16,714,107
Total Revenues	<u>\$23,821,853</u>	<u>\$22,846,364</u>	<u>\$ (975,489)</u>	<u>\$ 21,280,707</u>
Expenditures:				
Highways:				
Administration & Engineering	\$ 3,560,452	\$ 3,519,490	\$ 40,962	\$ 2,990,423
Road Maintenance	8,203,878	7,768,190	435,688	7,662,808
Road Construction	10,813,947	6,750,667	4,063,280	6,203,757
Equip. & Main. Shops	6,127,945	6,837,605	(709,660)	5,095,149
Summer Youth Program	2,029	2,029	-0-	-0-
Unorganized Town Roads	20,707	20,707	-0-	360
Total Expenditures	<u>\$28,728,958</u>	<u>\$24,898,688</u>	<u>\$ 3,830,270</u>	<u>\$ 21,952,497</u>
Excess (deficiency) of revenues over expenditures	\$(4,907,105)	\$(2,052,324)	\$ 2,854,781	\$ (671,790)
Other financing sources (uses):				
Capital leases	-0-	1,017,612	1,017,612	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$(4,907,105)	\$(1,034,712)	\$ 3,872,393	\$ (671,790)
Fund Balances - January 1	11,541,686	11,541,686	-0-	12,119,089
Increase (decrease) in Inventory	5,695	5,695	-0-	94,387
Fund Balances - December 31	<u>\$ 6,640,276</u>	<u>\$10,512,669</u>	<u>\$ 3,872,393</u>	<u>\$ 11,541,686</u>

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

ST. LOUIS COUNTY
 SOCIAL SERVICES SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 18,664,606	\$ 17,787,206	\$ (877,400)	\$ 16,838,154
Charges for services	1,345,000	2,062,934	717,934	1,488,011
Other revenues	2,665,000	2,815,949	150,949	572,019
Intergovernmental revenue	48,100,382	51,935,196	3,834,814	45,093,432
Total Revenues	<u>\$ 70,774,988</u>	<u>\$ 74,601,285</u>	<u>\$ 3,826,297</u>	<u>\$ 63,991,616</u>
Expenditures:				
Social services:				
Administration & Support Services	\$ 5,455,698	\$ 4,857,087	\$ 598,611	\$ 4,534,762
Income Maintenance:				
Child Support & Collections	1,307,724	1,321,849	(14,125)	1,108,064
Administration	4,033,092	4,170,364	(137,272)	3,745,279
Financial Programs	35,241,650	41,287,612	(6,045,962)	30,087,367
Social Programs:				
Social Services Provided	9,033,947	8,551,817	482,130	8,296,913
Special Project	2,687,167	2,545,508	141,659	2,418,774
Child Welfare	4,226,000	3,899,035	326,965	3,507,983
Social Services Contracted	6,135,503	6,465,255	(329,752)	5,810,653
Program Grants:				
Administered	3,265,694	3,259,477	6,217	3,412,030
Processed	1,035,735	1,034,710	1,025	884,948
Miscellaneous	-0-	209,810	(209,810)	-0-
Total Expenditures	<u>\$ 72,422,210</u>	<u>\$ 77,602,524</u>	<u>\$ (5,180,314)</u>	<u>\$ 63,806,773</u>
Excess (deficiency) of revenues over expenditures	\$ (1,647,222)	\$ (3,001,239)	\$ (1,354,017)	\$ 184,843
Other financing sources (uses):				
Operating transfers in (out)	222,694	222,694	-0-	200,000
Capital leases	-0-	209,810	209,810	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ (1,424,528)	\$ (2,568,735)	\$ (1,144,207)	\$ 384,843
Fund Balances - January 1	3,934,648	3,934,648	-0-	3,549,805
Increase (decrease) in Inventory	4,065,360	4,065,360	-0-	-0-
Fund Balances - December 31	<u>\$ 6,575,480</u>	<u>\$ 5,431,273</u>	<u>\$ (1,144,207)</u>	<u>\$ 3,934,648</u>

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

ST. LOUIS COUNTY
SOLID WASTE AUTHORITIES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 527,901	\$ 505,516	\$ (22,385)	\$ 507,998
Other revenues	-0-	-0-	-0-	2,025
Intergovernmental revenue	240,615	285,137	44,522	301,996
Total Revenues	<u>\$ 768,516</u>	<u>\$ 790,653</u>	<u>\$ 22,137</u>	<u>\$ 812,019</u>
Expenditures:				
Sanitation:				
Orr Service Area	\$ 34,820	\$ 37,098	\$ (2,278)	\$ 35,815
Brookston Service Area	70,000	69,875	125	44,776
Cotton Service Area	36,750	38,320	(1,570)	23,983
Floodwood Service Area	15,000	17,754	(2,754)	35,893
Cook Service Area	60,000	63,924	(3,924)	60,976
Hibbing Landfill	199,994	142,282	57,712	168,954
Portage Service Area	12,000	14,023	(2,023)	15,641
East Mesaba Service Area	36,222	36,185	37	15,976
Aurora Service Area	18,457	8,893	9,564	7,128
Vermillion Dam Service Area	20,450	22,747	(2,297)	17,884
Voyageurs Service Area	49,896	36,739	13,157	36,047
Hibbing Service Area	88,000	71,897	16,103	69,279
Vermillion Service Area	34,204	38,858	(4,654)	53,091
Northwoods Service Area	94,400	102,035	(7,635)	118,664
Ordinance Update	25,000	23,432	1,568	-0-
Total Expenditures	<u>\$ 795,193</u>	<u>\$ 724,062</u>	<u>\$ 71,131</u>	<u>\$ 704,107</u>
Excess (deficiency) of revenues over expenditures	\$ (26,677)	\$ 66,591	\$ 93,268	\$ 107,912
Fund Balances - January 1	<u>377,774</u>	<u>377,774</u>	<u>-0-</u>	<u>269,862</u>
Fund Balances - December 31	<u>\$ 351,097</u>	<u>\$ 444,365</u>	<u>\$ 93,268</u>	<u>\$ 377,774</u>

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

ST. LOUIS COUNTY
SOLID WASTE MANAGEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1984

With Comparative Actual Amounts for Year Ended December 31, 1983

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues:				
Property taxes and penalties	\$ 74,543	\$ 74,075	\$ (468)	\$ 72,676
Other revenue	-0-	5	5	-0-
Intergovernmental revenue	29,709	49,478	19,769	51,774
Total Revenues	<u>\$ 104,252</u>	<u>\$ 123,558</u>	<u>\$ 19,306</u>	<u>\$ 124,450</u>
Expenditures:				
Sanitation	\$ 115,115	\$ 110,833	\$ 4,282	\$ 104,179
Total Expenditures	<u>\$ 115,115</u>	<u>\$ 110,833</u>	<u>\$ 4,282</u>	<u>\$ 104,179</u>
Excess (deficiency) of revenues over expenditures	\$ (10,863)	\$ 12,725	\$ 23,588	\$ 20,271
Fund Balances - January 1	<u>177,788</u>	<u>177,788</u>	<u>-0-</u>	<u>157,517</u>
Fund Balances - December 31	<u>\$ 166,925</u>	<u>\$ 190,513</u>	<u>\$ 23,588</u>	<u>\$ 177,788</u>

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

C A P I T A L P R O J E C T S F U N D

To account for the financial resources to be used for the acquisition or construction of major capital facilities.

Parking Ramp - The construction of this facility, requiring the expenditure of Federal Revenue Sharing monies and a State grant, will expand parking area near the Duluth Courthouse.

ST. LOUIS COUNTY
PARKING RAMP CAPITAL PROJECTS FUND
BALANCE SHEET

December 31, 1984 and 1983

	<u>December 31,</u> 1984	<u>December 31,</u> 1983
<u>ASSETS</u>		
Pooled cash and investments	\$ (239,225)	\$ -0-
Due from other governments	400,000	-0-
Total Assets	<u>\$ 160,775</u>	<u>\$ -0-</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Vouchers payable	\$ 160,775	\$ -0-
Total Liabilities	<u>\$ 160,775</u>	<u>\$ -0-</u>
Fund Balances:		
Unreserved and undesignated	\$ -0-	\$ -0-
Total Fund Balances	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Liabilities and Fund Balances	<u>\$ 160,775</u>	<u>\$ -0-</u>

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

ST. LOUIS COUNTY
PARKING RAMP CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES

Years Ended December 31, 1984 and 1983

	<u>1984</u>	<u>1983</u>
Revenues:		
Intergovernmental	\$ 900,000	\$ -0-
Total Revenues	<u>\$ 900,000</u>	<u>\$ -0-</u>
Expenditures:		
General government	\$1,915,877	\$ -0-
Total Expenditures	<u>\$1,915,877</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	(1,015,877)	\$ -0-
Other financing sources (uses):		
Operating transfers in (out)	<u>1,015,877</u>	<u>-0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ -0-	\$ -0-
Fund Balances - January 1	<u>-0-</u>	<u>-0-</u>
Fund Balances - December 31	<u>\$ -0-</u>	<u>\$ -0-</u>

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

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E N T E R P R I S E F U N D S

To account for operations that are financed and operated in a manner similar to private business, with the intent that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

County Health Services - To provide health care services for the Home Care Program and Women, Infants and Children (W.I.C.).

County Photography - To provide maps and photos to the general public, county departments and other governmental units.

Community Food - To provide through a centralized kitchen facility, meals to senior adult and day care centers operated by the County's Social Services Department.

Cook/Chris Jensen - To provide nursing home facilities for the public.

Nopeming - To provide nursing home facilities for the public.

Supervised Living Facilities - To provide living facilities that require a level of supervision greater than that of a board and lodging facility, but less than a board and care facility.

ST. LOUIS COUNTY
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

	<u>County Health Services</u>	<u>County Photography</u>	<u>Community Food</u>
<u>ASSETS</u>			
Current Assets:			
Pooled cash and investments	\$ (31,914)	\$ 22,560	\$ (190,458)
Change and revolving funds	-0-	-0-	25
Taxes receivable	-0-	-0-	-0-
Accounts receivable	65,270	-0-	60,691
Due from other governments	-0-	-0-	57,238
Due from other funds	124,170	-0-	52,547
Inventories, at cost	-0-	-0-	-0-
Prepaid expenses	1,901	-0-	-0-
Total Current Assets	<u>\$ 159,427</u>	<u>\$ 22,560</u>	<u>\$ (19,957)</u>
Restricted Assets:			
Escrow account cash	\$ -0-	\$ -0-	\$ -0-
Improvement fund cash	-0-	-0-	-0-
Construction account:			
Pooled cash and investments	-0-	-0-	-0-
Fund investments	-0-	-0-	-0-
Accrued interest receivable	-0-	-0-	-0-
Debt service account:			
Pooled cash and investments	-0-	-0-	-0-
Fund investments	-0-	-0-	-0-
Accrued interest receivable	-0-	-0-	-0-
Total Restricted Assets	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Property, Plant, & Equipment:			
Land	\$ -0-	\$ -0-	\$ -0-
Building and structures	-0-	-0-	-0-
Equipment, furniture, fixtures	16,534	-0-	1,312
Construction-in-progress	-0-	-0-	-0-
	<u>16,534</u>	<u>-0-</u>	<u>1,312</u>
Less accumulated depreciation	9,228	-0-	81
Net property, plant & equipment	<u>7,306</u>	<u>-0-</u>	<u>1,231</u>
Total Assets	<u>\$ 166,733</u>	<u>\$ 22,560</u>	<u>\$ (18,726)</u>

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

Cook/ Chris Jensen	Nopeming	Supervised Living Facilities	TOTALS	
			December 31, 1984	December 31, 1983
\$ 303,361	\$ 838,604	\$ 79,674	\$ 1,021,827	\$ 491,271
500	500	-0-	1,025	15,025
107,903	51,976	-0-	159,879	169,769
828,593	568,442	9,208	1,532,204	1,602,012
-0-	-0-	74,199	131,437	-0-
-0-	-0-	-0-	176,717	202,102
264,861	115,664	696	381,221	593,860
-0-	-0-	-0-	1,901	2,956
<u>\$ 1,505,218</u>	<u>\$ 1,575,186</u>	<u>\$ 163,777</u>	<u>\$ 3,406,211</u>	<u>\$ 3,076,995</u>
\$ -0-	\$ 15,139	-0-	\$ 15,139	\$ 14,365
-0-	50,369	-0-	50,369	47,774
934,067	-0-	-0-	934,067	-0-
3,075,575	-0-	-0-	3,075,575	-0-
31,099	-0-	-0-	31,099	-0-
19,327	-0-	-0-	19,327	-0-
839,425	-0-	-0-	839,425	-0-
1,856	-0-	-0-	1,856	-0-
<u>\$ 4,901,349</u>	<u>\$ 65,508</u>	<u>\$ -0-</u>	<u>\$ 4,966,857</u>	<u>\$ 62,139</u>
\$ 130,656	\$ 132,086	\$ 2,100	\$ 264,842	\$ 259,692
3,692,564	3,160,051	187,962	7,040,577	7,058,960
698,811	643,735	7,266	1,367,658	1,317,252
274,395	-0-	-0-	274,395	-0-
<u>4,796,426</u>	<u>3,935,872</u>	<u>197,328</u>	<u>8,947,472</u>	<u>8,635,904</u>
<u>2,446,513</u>	<u>2,451,163</u>	<u>123,820</u>	<u>5,030,805</u>	<u>4,788,748</u>
<u>2,349,913</u>	<u>1,484,709</u>	<u>73,508</u>	<u>3,916,667</u>	<u>3,847,156</u>
<u>\$ 8,756,480</u>	<u>\$ 3,125,403</u>	<u>\$ 237,285</u>	<u>\$ 12,289,735</u>	<u>\$ 6,986,290</u>

ST. LOUIS COUNTY
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

<u>LIABILITIES AND FUND EQUITY</u>	<u>County Health Services</u>	<u>County Photography</u>	<u>Community Food</u>
Liabilities:			
Current Liabilities (payable from current assets):			
Vouchers payable	\$ 3,635	\$ 95	\$ 42,708
Due to other governments	498	-0-	-0-
Due to other funds	53,047	-0-	7,808
Salaries payable	17,902	-0-	9,343
Accrued employee benefits	47,155	-0-	13,069
Deferred revenue	-0-	-0-	-0-
Total Current Liabilities (bpayable from current assets)	<u>\$ 122,237</u>	<u>\$ 95</u>	<u>\$ 72,928</u>
Current Liabilities (payable from restricted assets):			
Vouchers payable	\$ -0-	\$ -0-	\$ -0-
Contracts payable	-0-	-0-	-0-
Accrued interest payable	-0-	-0-	-0-
Retainage on contracts	-0-	-0-	-0-
Escrow account	-0-	-0-	-0-
Total Current Liabilities (bpayable from restricted assets)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Long-Term Liabilities:			
Employee benefits payable	\$ -0-	\$ -0-	\$ 9,938
Advance from other funds	-0-	17,114	-0-
Bonds payable (net)	-0-	-0-	-0-
Total Long-Term Liabilities	<u>-0-</u>	<u>17,114</u>	<u>9,938</u>
Total Liabilities	<u>\$ 122,237</u>	<u>\$ 17,209</u>	<u>\$ 82,866</u>
Fund Equity:			
Retained earnings -			
Reserve for improvement fund	\$ -0-	\$ -0-	\$ -0-
Reserve for debt service account	-0-	-0-	-0-
Unreserved - Undesignated	44,496	5,351	(101,592)
Total Retained Earnings	<u>\$ 44,496</u>	<u>\$ 5,351</u>	<u>\$ (101,592)</u>
Total Liabilities and Fund Equity	<u>\$ 166,733</u>	<u>\$ 22,560</u>	<u>\$ (18,726)</u>

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

Cook/ Chris Jensen	Nopeming	Supervised Living Facilities	TOTALS	
			December 31, 1984	December 31, 1983
\$ 124,333	\$ 112,218	\$ 44,845	\$ 327,834	\$ 197,648
-0-	-0-	-0-	498	-0-
218,927	150,224	5,811	435,817	673,683
207,743	134,951	12,980	382,919	280,981
272,423	217,078	24,027	573,752	584,043
91,410	39,920	-0-	131,330	139,683
<u>\$ 914,836</u>	<u>\$ 654,391</u>	<u>\$ 87,663</u>	<u>\$ 1,852,150</u>	<u>\$ 1,876,038</u>
\$ 35	\$ -0-	\$ -0-	\$ 35	\$ -0-
123,740	-0-	-0-	123,740	-0-
174,880	-0-	-0-	174,880	-0-
13,749	-0-	-0-	13,749	-0-
-0-	15,139	-0-	15,139	14,365
<u>\$ 312,404</u>	<u>\$ 15,139</u>	<u>\$ -0-</u>	<u>\$ 327,543</u>	<u>\$ 14,365</u>
\$ 130,931	\$ 163,749	\$ 20,609	\$ 325,227	\$ 261,991
-0-	-0-	-0-	17,114	17,114
4,678,065	-0-	-0-	4,678,065	-0-
4,808,996	163,749	20,609	5,020,406	279,105
<u>\$ 6,036,236</u>	<u>\$ 833,279</u>	<u>\$ 108,272</u>	<u>\$ 7,200,099</u>	<u>\$ 2,169,508</u>
\$ -0-	\$ 50,369	\$ -0-	\$ 50,369	\$ -0-
685,728	-0-	-0-	685,728	47,774
2,034,516	2,241,755	129,013	4,353,539	4,769,008
<u>\$ 2,720,244</u>	<u>\$ 2,292,124</u>	<u>\$ 129,013</u>	<u>\$ 5,089,636</u>	<u>\$ 4,816,782</u>
<u>\$ 8,756,480</u>	<u>\$ 3,125,403</u>	<u>\$ 237,285</u>	<u>\$ 12,289,735</u>	<u>\$ 6,986,290</u>

ST. LOUIS COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDSYear Ended December 31, 1984
With Comparative Totals for Year Ended December 31, 1983

	County Health Services	County Photography	Community Food
Operating Revenues:			
Charges for services	\$ 400,519	\$ 141	\$ 833,619
Other revenues	-0-	7,221	4,041
Total Operating Revenues	<u>\$ 400,519</u>	<u>\$ 7,362</u>	<u>\$ 837,660</u>
Operating Expenses:			
Personal services	\$ 843,270	\$ -0-	\$ 376,826
Services and charges	72,691	4,861	81,795
Direct material	12,859	-0-	373,530
Depreciation	1,636	-0-	81
Total Operating Expenses	<u>930,456</u>	<u>4,861</u>	<u>832,232</u>
Operating Income (Loss)	<u>\$ (529,937)</u>	<u>\$ 2,501</u>	<u>\$ 5,428</u>
Nonoperating Revenues (Expenses):			
Taxes	\$ -0-	\$ -0-	\$ -0-
Grants	236,900	-0-	-0-
Interest on investments	-0-	-0-	-0-
Interest expense	-0-	-0-	-0-
Amortization	-0-	-0-	-0-
Total Nonoperating Revenues (Expenses)	<u>236,900</u>	<u>-0-</u>	<u>-0-</u>
Income (loss) Before Operating Transfers	<u>\$ (293,037)</u>	<u>\$ 2,501</u>	<u>\$ 5,428</u>
Operating Transfers In (Out)	286,465	-0-	-0-
Net Income (Loss)	<u>\$ (6,572)</u>	<u>\$ 2,501</u>	<u>\$ 5,428</u>
Retained Earnings - January 1 - as previously reported	\$ 51,068	\$ 2,350	\$ (107,020)
Restatements	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Retained Earnings - January 1 - as restated	<u>\$ 51,068</u>	<u>\$ 2,350</u>	<u>\$ (107,020)</u>
Retained Earnings - December 31	<u>\$ 44,496</u>	<u>\$ 5,351</u>	<u>\$ (101,592)</u>

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

Cook/ Chris Jensen	Nopeming	Supervised Living Facilities	TOTALS	
			December 31, 1984	December 31, 1983
\$ 7,102,616	\$ 5,775,611	\$ 606,213	\$ 14,718,719	\$ 13,854,785
82,385	70,170	80,000	243,817	192,477
<u>\$ 7,185,001</u>	<u>\$ 5,845,781</u>	<u>\$ 686,213</u>	<u>\$ 14,962,536</u>	<u>\$ 14,047,262</u>
\$ 6,458,037	\$ 4,937,973	\$ 468,791	\$ 13,084,897	\$ 12,635,665
671,570	754,835	132,967	1,718,719	1,649,625
908,205	546,208	68,781	1,909,583	1,889,911
97,767	141,375	1,666	242,525	290,639
<u>8,135,579</u>	<u>6,380,391</u>	<u>672,205</u>	<u>16,955,724</u>	<u>15,465,860</u>
<u>\$ (950,578)</u>	<u>\$ (534,610)</u>	<u>\$ 14,008</u>	<u>\$ (1,993,188)</u>	<u>\$ (2,418,598)</u>
\$ 1,006,585	\$ 735,816	\$ -0-	\$ 1,742,401	\$ 2,121,781
-0-	-0-	-0-	236,900	133,746
140,100	-0-	-0-	140,100	-0-
(135,240)	-0-	-0-	(135,240)	-0-
<u>(4,584)</u>	<u>-0-</u>	<u>-0-</u>	<u>(4,584)</u>	<u>-0-</u>
<u>1,006,861</u>	<u>735,816</u>	<u>-0-</u>	<u>1,979,577</u>	<u>2,255,527</u>
\$ 56,283	\$ 201,206	\$ 14,008	\$ (13,611)	\$ (163,071)
-0-	-0-	-0-	286,465	200,096
<u>\$ 56,283</u>	<u>\$ 201,206</u>	<u>\$ 14,008</u>	<u>\$ 272,854</u>	<u>\$ 37,025</u>
\$ 2,663,961	\$ 2,090,918	\$ 115,005	\$ 4,816,782	\$ 4,784,453
-0-	-0-	-0-	-0-	(4,696)
<u>\$ 2,663,961</u>	<u>\$ 2,090,918</u>	<u>\$ 115,005</u>	<u>\$ 4,816,782</u>	<u>\$ 4,779,757</u>
<u>\$ 2,720,244</u>	<u>\$ 2,292,124</u>	<u>\$ 129,013</u>	<u>\$ 5,089,636</u>	<u>\$ 4,816,782</u>

ST. LOUIS COUNTY
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL ENTERPRISE FUNDS

Year Ended December 31, 1984
With Comparative Totals for Year Ended December 31, 1983

	<u>County Health Services</u>	<u>County Photography</u>	<u>Community Food</u>
Sources of Working Capital:			
Operations:			
Net Income (Loss)	\$ (6,572)	\$ 2,501	\$ 5,428
Items not requiring working capital			
Depreciation	1,636	-0-	81
Amortization	-0-	-0-	-0-
Disposal of fixed assets	<u>(468)</u>	<u>-0-</u>	<u>-0-</u>
Working Capital Provided by Operations	\$ (5,404)	\$ 2,501	\$ 5,509
Increase in restricted liabilities	-0-	-0-	-0-
Increase in long-term liabilities	<u>-0-</u>	<u>-0-</u>	<u>9,938</u>
Total Sources of Working Capital	<u>\$ (5,404)</u>	<u>\$ 2,501</u>	<u>\$ 15,447</u>
Uses of Working Capital:			
Decrease in long-term liabilities	\$ 586	\$ -0-	\$ -0-
Acquisition of property, plant and equipment	1,406	-0-	1,312
Increase in restricted assets	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Uses of Working Capital	<u>1,992</u>	<u>-0-</u>	<u>1,312</u>
Net Increase (Decrease) in Working Capital	<u>\$ (7,396)</u>	<u>\$ 2,501</u>	<u>\$ 14,135</u>

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

Cook/ Chris Jensen	Nopeming	Supervised Living Facilities	TOTALS	
			December 31, 1984	December 31, 1983
\$ 56,283	\$ 201,206	\$ 14,008	\$ 272,854	\$ 37,025
97,767	141,375	1,666	242,525	290,659
4,584	-0-	-0-	4,584	-0-
<u>27,697</u>	<u>-0-</u>	<u>-0-</u>	<u>27,229</u>	<u>-0-</u>
\$ 186,331	\$ 342,581	\$ 15,674	\$ 547,192	\$ 327,684
312,404	774	-0-	313,178	734
<u>4,719,354</u>	<u>-0-</u>	<u>9,803</u>	<u>4,739,095</u>	<u>2,471</u>
<u>\$5,218,089</u>	<u>\$ 343,355</u>	<u>\$ 25,477</u>	<u>\$ 5,599,465</u>	<u>\$ 330,889</u>
\$ -0-	\$ 1,792	\$ -0-	\$ 2,378	\$ -0-
299,874	35,222	1,452	339,266	25,233
<u>4,901,349</u>	<u>3,369</u>	<u>-0-</u>	<u>4,904,718</u>	<u>48,508</u>
<u>5,201,223</u>	<u>40,383</u>	<u>1,452</u>	<u>5,246,362</u>	<u>73,741</u>
<u>\$ 16,866</u>	<u>\$ 302,972</u>	<u>\$ 24,025</u>	<u>\$ 353,103</u>	<u>\$ 257,148</u>

ST. LOUIS COUNTY
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL ENTERPRISE FUNDS

Year Ended December 31, 1984
With Comparative Totals for Year Ended December 31, 1983

	<u>County Health Services</u>	<u>County Photography</u>	<u>Community Food</u>
Elements of Net Increase (Decrease) in Working Capital:			
Pooled cash and investments	\$ (2,817)	\$ 2,628	\$ 52,407
Change and revolving funds	-0-	-0-	-0-
Taxes receivable	-0-	(32)	-0-
Accounts receivable	(25,045)	-0-	(64,042)
Due from other governments	-0-	-0-	3,965
Due from other funds	(77,051)	-0-	52,547
Inventories	-0-	-0-	-0-
Prepaid expense	(1,055)	-0-	-0-
Vouchers payable	1,035	(95)	(24,986)
Due to other governments	(498)	-0-	-0-
Due to other funds	107,268	-0-	(2,088)
Salaries payable	(2,527)	-0-	(1,833)
Accrued employee benefits	(6,706)	-0-	(1,835)
Deferred revenues	-0-	-0-	-0-
	<u> </u>	<u> </u>	<u> </u>
Net Increase (Decrease) in Working Capital	<u>\$ (7,396)</u>	<u>\$ 2,501</u>	<u>\$ 14,135</u>

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

<u>Cook/ Chris Jensen</u>	<u>Nopeming</u>	<u>Supervised Living Facilities</u>	<u>TOTALS</u>	
			<u>December 31, 1984</u>	<u>December 31, 1983</u>
\$ 95,754	\$ 355,391	\$ 27,193	\$ 530,556	\$ 327,381
(9,000)	(5,000)	-0-	(14,000)	25
(2,627)	(7,263)	-0-	(9,922)	54,498
78,582	80,536	(8,182)	61,849	562,483
-0-	-0-	(4,154)	(189)	(32,585)
(881)	-0-	-0-	(25,385)	202,102
(160,413)	(51,514)	(712)	(212,639)	(290,570)
-0-	-0-	-0-	(1,055)	(18,717)
(26,609)	(60,045)	(19,486)	(130,186)	(46,585)
72,705	27,801	32,180	132,188	-0-
-0-	-0-	-0-	105,180	(370,099)
(65,222)	(29,510)	(2,846)	(101,938)	(29,337)
38,534	(19,734)	32	10,291	(65,798)
(3,957)	12,310	-0-	8,353	(35,650)
<u>\$ 16,866</u>	<u>\$ 302,972</u>	<u>\$ 24,025</u>	<u>\$ 353,103</u>	<u>\$ 257,148</u>

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I N T E R N A L S E R V I C E F U N D S

To account for operations that are financed and operated in a manner similar to private business, with the intent that costs (expenses, including depreciation) of providing goods or services by specific departments within St. Louis County for other departments within St. Louis County on a continuing basis be financed or recovered primarily through user charges.

Supplies & Services - To provide county departments with office supplies and materials, printing, postage, and telephone service.

County Garage - To provide for the costs of operating a maintenance facility for automotive equipment and fleet of vehicles for use by county departments and employees.

County Insurance - To provide for the payment of unemployment compensation claims, worker's compensation claims, and payment of self-insured claims for auto, fire, and theft.

Data Processing Equipment - To provide county departments with peripheral equipment for computer operations.

ST. LOUIS COUNTY
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

	Supplies & Services	County Garage	County Insurance
<u>ASSETS</u>			
Current Assets:			
Pooled cash and investments	\$ (84,160)	\$ 91,551	\$ 759,607
Change and revolving funds	3,000	-0-	-0-
Departmental cash	-0-	-0-	-0-
Fund investments	-0-	-0-	1,341,231
Taxes receivable	-0-	-0-	8,968
Accounts receivable	23,926	122	161,230
Accrued interest receivable	-0-	-0-	30,787
Due from other governments	5,917	8,370	-0-
Due from other funds	121,370	81,377	237,311
Inventories, at cost	63,973	28,511	-0-
Prepaid expense	288	1,922	-0-
Total Current Assets	\$ 134,314	\$ 211,853	\$ 2,539,134
Property, Plant, & Equipment:			
Land	\$ -0-	\$ 25,500	\$ -0-
Buildings and structures	-0-	778,730	-0-
Equipment, furniture, fixtures	134,664	71,003	-0-
Vehicles & off road machinery	-0-	670,531	-0-
	134,664	1,545,764	-0-
Less accumulated depreciation	46,317	651,543	-0-
Net property, plant & equipment	88,347	894,221	-0-
Total Assets	\$ 222,661	\$1,106,074	\$ 2,539,134

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

Data Processing Equipment	TOTALS	
	December 31, 1984	December 31, 1983
\$ 100,000	\$ 866,998	\$ 643,587
-0-	3,000	2,800
-0-	-0-	1,567
-0-	1,341,231	1,314,741
-0-	8,968	10,544
-0-	185,278	922
-0-	30,787	27,473
-0-	14,287	13,606
-0-	440,058	411,722
-0-	92,484	94,799
-0-	2,210	2,792
<u>\$ 100,000</u>	<u>\$ 2,985,301</u>	<u>\$ 2,524,553</u>
\$ -0-	\$ 25,500	\$ 25,500
-0-	778,730	778,730
45,427	251,094	201,804
-0-	670,531	620,495
<u>45,427</u>	<u>1,725,855</u>	<u>1,626,529</u>
-0-	697,860	650,933
<u>45,427</u>	<u>1,027,995</u>	<u>975,596</u>
<u>\$ 145,427</u>	<u>\$ 4,013,296</u>	<u>\$ 3,500,149</u>

ST. LOUIS COUNTY
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

<u>LIABILITIES AND FUND EQUITY</u>	<u>Supplies & Services</u>	<u>County Garage</u>	<u>County Insurance</u>
Current Liabilities:			
Vouchers payable	\$ 36,320	\$ 8,178	\$ 50,050
Due to other governments	-0-	-0-	-0-
Due to other funds	-0-	5,280	-0-
Salaries payable	1,772	4,322	-0-
Claims payable	-0-	-0-	308,650
Accrued employee benefits	1,697	9,889	-0-
Deferred revenue	-0-	-0-	19,463
Current portion of installment purchases	14,818	-0-	-0-
Total Current Liabilities	<u>\$ 54,607</u>	<u>\$ 27,669</u>	<u>\$ 378,163</u>
Long-Term Liabilities:			
Installment purchases	\$ 32,987	\$ -0-	\$ -0-
Less current portion of	14,818	-0-	-0-
Total Long-Term Liabilities	<u>18,169</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>\$ 72,776</u>	<u>\$ 27,669</u>	<u>\$ 378,163</u>
Fund Equity:			
Contributed capital	\$ -0-	\$ 994,986	\$ -0-
Retained earnings	149,885	83,419	2,160,971
Total Fund Equity	<u>149,885</u>	<u>1,078,405</u>	<u>2,160,971</u>
Total Liabilities and Fund Equity	<u>\$ 222,661</u>	<u>\$1,106,074</u>	<u>\$ 2,539,134</u>

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

Data
Processing
Equipment

TOTALS

December 31,
1984

December 31,
1983

\$ -0-
-0-
-0-
-0-
-0-
-0-
-0-
-0-
-0-
-0-
\$ -0-

\$ 94,548
-0-
5,280
6,094
308,650
11,586
19,463
14,818
\$ 460,439

\$ 65,924
18,504
6,225
9,052
198,294
8,848
118,189
12,815
\$ 437,851

\$ -0-
-0-
-0-
\$ -0-

\$ 32,987
14,818
18,169
\$ 478,608

\$ 37,720
12,815
24,905
\$ 462,756

\$ 145,427
-0-
145,427

\$ 1,140,413
2,394,275
3,534,688

\$ 994,986
2,042,407
3,037,393

\$ 145,427

\$ 4,013,296

\$ 3,500,149

ST. LOUIS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 ALL INTERNAL SERVICE FUNDS

Year Ended December 31, 1984
 With Comparative Totals for Year Ended December 31, 1983

	<u>Supplies & Services</u>	<u>County Garage</u>	<u>County Insurance</u>
Operating Revenues:			
Charges for services	\$ 934,589	\$ 913,761	\$ 1,301,680
Other revenues	-0-	1,153	-0-
Total Operating Revenues	<u>\$ 934,589</u>	<u>\$ 914,914</u>	<u>\$ 1,301,680</u>
Operating Expenses:			
Personal services	\$ 76,588	\$ 223,576	\$ -0-
Services and charges	641,309	214,184	1,204,825
Direct material	180,285	397,642	-0-
Depreciation	11,439	102,413	-0-
Total Operating Expenses	<u>909,621</u>	<u>937,815</u>	<u>1,204,825</u>
Operating Income (Loss)	<u>\$ 24,968</u>	<u>\$ (22,901)</u>	<u>\$ 96,855</u>
Nonoperating Revenues (Expenses):			
Taxes	\$ -0-	\$ -0-	\$ 98,739
Gain (loss) on sale of equipment	(1,096)	6,450	-0-
Interest on investments	-0-	-0-	148,853
Total Nonoperating Revenues (Expenses)	<u>(1,096)</u>	<u>6,450</u>	<u>247,592</u>
Net Income (Loss)	<u>\$ 23,872</u>	<u>\$ (16,451)</u>	<u>\$ 344,447</u>
Retained Earnings - January 1 - as previously reported	\$ 126,013	\$ 99,870	\$ 1,816,524
Restatements	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Retained Earnings - January 1 - as restated	<u>\$ 126,013</u>	<u>\$ 99,870</u>	<u>\$ 1,816,524</u>
Retained Earnings - December 31	<u>\$ 149,885</u>	<u>\$ 83,419</u>	<u>\$ 2,160,971</u>

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

Data Processing Equipment	TOTALS	
	December 31, 1984	December 31, 1983
\$ -0-	\$ 3,150,030	\$ 2,717,459
-0-	1,153	3,814
<u>\$ -0-</u>	<u>\$ 3,151,183</u>	<u>\$ 2,721,273</u>
\$ -0-	\$ 300,164	\$ 286,184
-0-	2,060,318	1,845,012
-0-	577,927	604,301
-0-	113,852	110,511
<u>-0-</u>	<u>3,052,261</u>	<u>2,846,008</u>
<u>\$ -0-</u>	<u>\$ 98,922</u>	<u>\$ (124,735)</u>
\$ -0-	\$ 98,739	\$ 188,917
-0-	5,354	9,163
<u>-0-</u>	<u>148,853</u>	<u>141,996</u>
-0-	252,946	340,076
<u>\$ -0-</u>	<u>\$ 351,868</u>	<u>\$ 215,341</u>
\$ -0-	\$ 2,042,407	\$ 1,833,420
<u>-0-</u>	<u>-0-</u>	<u>(6,354)</u>
<u>\$ -0-</u>	<u>\$ 2,042,407</u>	<u>\$ 1,827,066</u>
<u>\$ -0-</u>	<u>\$ 2,394,275</u>	<u>\$ 2,042,407</u>

ST. LOUIS COUNTY
 COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
 ALL INTERNAL SERVICE FUNDS

Year Ended December 31, 1984
 With Comparative Totals for Year Ended December 31, 1983

	<u>Supplies & Services</u>	<u>County Garage</u>	<u>County Insurance</u>
Sources of Working Capital:			
Operations:			
Net Income (Loss)	\$ 23,872	\$ (16,451)	\$ 344,447
Items not requiring working capital -			
Increase in contributions	-0-	-0-	-0-
Depreciation	11,439	102,413	-0-
Disposal of fixed assets	<u>(7,506)</u>	<u>(59,419)</u>	<u>-0-</u>
Total Sources of Working Capital	<u>\$ 27,805</u>	<u>\$ 26,543</u>	<u>\$ 344,447</u>
Uses of Working Capital:			
Decrease in long-term liabilities	\$ 6,736	\$ -0-	\$ -0-
Acquisition of property, plant, and equipment	<u>3,503</u>	<u>50,396</u>	<u>-0-</u>
Total Uses of Working Capital	<u>10,239</u>	<u>50,396</u>	<u>-0-</u>
Net Increase (Decrease) in Working Capital	<u>\$ 17,566</u>	<u>\$ (23,853)</u>	<u>\$ 344,447</u>

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

Data Processing Equipment	TOTALS	
	December 31, 1984	December 31, 1983
\$ -0-	\$ 351,868	\$ 215,341
145,427	145,427	-0-
-0-	113,852	110,511
<u>-0-</u>	<u>(66,925)</u>	<u>(52,579)</u>
\$ <u>145,127</u>	\$ <u>544,222</u>	\$ <u>273,273</u>
\$ -0-	\$ 6,736	\$ 6,763
<u>45,427</u>	<u>99,326</u>	<u>47,298</u>
<u>45,427</u>	<u>106,062</u>	<u>54,061</u>
<u>\$ 100,000</u>	<u>\$ 438,160</u>	<u>\$ 219,212</u>

ST. LOUIS COUNTY
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS

Year Ended December 31, 1984
With Comparative Totals for Year Ended December 31, 1983

	<u>Supplies & Services</u>	<u>County Garage</u>	<u>County Insurance</u>
Elements of Net Increase (Decrease) in Working Capital:			
Pooled cash and investments	\$ (65,837)	\$ (21,289)	\$ 210,537
Change and revolving funds	200	-0-	-0-
Departmental cash	(1,127)	(440)	-0-
Fund investments	-0-	-0-	26,490
Taxes receivable	-0-	-0-	(1,576)
Accounts receivable	23,038	122	161,196
Accrued interest receivable	-0-	-0-	3,314
Due from other governments	(566)	1,247	-0-
Due from other funds	65,673	132	(37,469)
Inventories	10,139	(12,454)	-0-
Prepaid expense	(117)	(465)	-0-
Vouchers payable	(11,519)	10,573	(27,678)
Due to other governments	-0-	-0-	18,504
Due to other funds	-0-	(1,815)	2,759
Salaries payable	285	2,674	-0-
Claims payable	-0-	-0-	(110,356)
Accrued employee benefits	(600)	(2,138)	-0-
Current portion long-term debt	-0-	-0-	98,726
Deferred revenue	(2,003)	-0-	-0-
	<u> </u>	<u> </u>	<u> </u>
Net Increase (Decrease) in Working Capital	<u>\$ 17,566</u>	<u>\$ (23,853)</u>	<u>\$ 344,447</u>

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

Data Processing Equipment	TOTALS	
	December 31, 1984	December 31, 1983
\$ 100,000	\$ 223,411	\$ 422,786
-0-	200	-0-
-0-	(1,567)	1,567
-0-	26,490	(8,921)
-0-	(1,576)	8,599
-0-	184,356	(29,602)
-0-	3,314	(1,077)
-0-	681	(3,863)
-0-	28,336	19,585
-0-	(2,315)	(6,275)
-0-	(582)	27
-0-	(28,624)	(7,046)
-0-	18,504	27,514
-0-	944	(381)
-0-	2,959	(4,376)
-0-	(110,356)	(198,294)
-0-	(2,738)	(1,755)
-0-	98,726	(64)
-0-	(2,003)	788
<u>\$ 100,000</u>	<u>\$ 438,160</u>	<u>\$ 219,212</u>

ST. LOUIS COUNTY

To account for assets held by St. Louis County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units.

Expendable Trust Funds:

Missing Heirs Fund is used to account for the receipt of unclaimed legacies deposited with the County pursuant to Minn. Stat. Sec. 524.3.914-(1982). The principal and any interest earned on its subsequent investment may be claimed by the heirs by procuring a court order from the Probate (County) Court prior to the principal escheating to the County Revenue Fund pursuant to an opinion of the Attorney General.

Private Redemption Fund was used to account for the redemption of tax title certificates. The purchase of tax title certificates by individuals was discontinued by the State a number of years ago and only an unclaimed balance remains in this fund.

Exchange of Land Fund is used to account for the difference in value of lands exchanged by the County. Financing is provided by the difference in the proceeds of lands exchanged by the County.

Tax Certificate Assurance Fund is used to account for one-quarter of all tax certificate search fees collected by the County Auditor, pursuant to Minn. Laws 1955, Chapter 633. These funds are to be invested and used only to pay claims for damages caused by a mistake of the County Auditor or his deputy in issuing a tax certificate.

Forfeited Tax Sale Fund is used to account for the proceeds from the sale or rental of lands forfeited to the State of Minnesota pursuant to Minn. Stat. Ch. 282 (1982). The distribution of the net proceeds, after deducting the expenses of the County for managing the tax forfeited lands is governed by Minn. Stat. Sec. 282.08 (1982). Title to the tax forfeited lands remains with the State until sold by the County.

Forest Resources Fund is used to account for the collection and disbursement of proceeds from the sale of tax-forfeited properties.

Patient's Escrow Fund is used to account for the deposit and subsequent return of nursing home residents trust funds deposited with the county auditor pursuant to Minn. Stat. Sec. 376.59 (1982), and limited to a maximum deposit of \$500. The County only acts as the custodian of these funds and ownership rests with the nursing home patients.

ST. LOUIS COUNTY

Agency Funds:

State of Minnesota Fund is used to account for the receipt and disbursement monies for which St. Louis County is the collection agent for the State.

Skiing Licenses Fund is used to account for the collection of skiing license fees pursuant to Minn. Stat. Ch. 325 (1982) and the payment to the State of Minnesota.

Beer-Auctioneer Licenses Fund is used to account for the funds collected on issuing non-intoxicating beer and auctioneer licenses by the County and the payments to township governments for beer licenses and the payments to the State of Minnesota for auctioneer licenses.

Cities and Towns Fund is used to account for the collection and payment of funds due to organized and unorganized townships and cities.

Game and Fish License Fund is used to account for the collection of game and fish fees collected pursuant to Minn. Stat. Ch. 98 (1982) and the payment to the State, County and sub-agents for their respective share.

Mortgage Registry Tax Fund is used to account for the collection of mortgage registry taxes collected pursuant to Minn. Stat. Sec. 287.05 (1982) and the payment to the State of Minnesota of 95% of the collections and the remittance of 5% to the County Revenue Fund.

Motor Vehicle Registration Fund is used to account for the State sales and registration tax on motor vehicle registrations and the payment to the State of Minnesota of the registration tax.

Refunding Fund is used to account for the overpayment of taxes and penalties which results from a tax abatement or an excess collection.

School Districts Fund is used to account for the collection and payment of funds due school districts.

State Indians Fund is used to account for the 20% of the severed mineral tax distribution owing to the State of Minnesota.

State Deed Tax Fund is used to account for a State tax on the transfer of property collected by the County Auditor and remitted to the State of Minnesota.

Chapter 360 Collections Fund is used to account for the collection of certain fees, assessments and surcharges by Minnesota Courts pursuant to Minn. Stat. Ch. 360 (1982) to the State Treasurer.

ST. LOUIS COUNTY

Agency Funds: (Continued)

Sales Tax Fund is used to account for the collection and the payment to the State of Minnesota and the City of Duluth of sales taxes by St. Louis County.

Assurance Fund is used to account for the collection of assurance funds collected for title registrations pursuant to Minn. Stat. Sec. 508.74 (1982) and their payment to the State of Minnesota.

Taxes and Penalties Fund is used to account for the collection and payment to the various County funds and taxing districts of taxes, penalties and special assessment collections.

Municipal Police Aurora Fund is used to account for the funds expended by St. Louis County for Aurora Police, that are subsequently reimbursed to St. Louis County by Aurora. This is a contracted service.

Municipal Police Mt. Iron Fund is used to account for the funds expended by St. Louis County for Mt. Iron Police that are subsequently reimbursed to St. Louis County by Mt. Iron. This is a contracted service.

Boat Registration Fund is used to account for a State Tax on the registration of boats and the payment to the State of Minnesota of the registration tax.

Snowmobile Licenses Fund is used to account for a State tax on the registration of snowmobiles and the payment to the State of Minnesota of the registration tax.

Liquor and Drug, Game and Fish Fines, Highway Patrol, Criminal Fines, and Parking Fines Funds are used to account for the collection of fines collected in County Court and the remittance to the State, and other units of government of their share of the fines.

Employer-Employee Deductions Fund is used to accumulate funds from payroll deductions and the County's employer contribution on these deductions from other County funds. Payment, by a single check, is made to the State and Federal government for tax deductions, and to any other organizations for other deductions not covered in another agency fund.

Series EE Savings Bond Fund is used to account for the purchase of U.S. Savings bonds, Series EE by County employees through payroll deductions. Individual employees payroll deductions accumulate in this fund until sufficient funds are accumulated to purchase the requested U.S. Savings Bond, Series EE. The County only acts as custodian of these funds and ownership rests with the employees from whom payroll deductions were made.

ST. LOUIS COUNTY

Agency Funds:

Retired Employees Insurance Fund is used to account for the accumulation of funds from County operating funds and individuals to pay insurance premiums for retired employees under the County group health insurance plan.

Cancelled Check Fund is used to account for checks issued by St. Louis County but not cashed by the payee. The checks are cancelled and the money is held as possible unclaimed funds.

Current School Fund is used to accumulate the schools share of light and power taxes and penalties. These funds are then transferred to the School Districts Fund where they are apportioned according to the average resident pupil attendance.

Agency Miscellaneous Fund is used to account for the collection of miscellaneous monies that may not be recurring and are not accounted for elsewhere.

High Voltage Credit Fund is used to account for the collection of power line property tax credit which is then distributed to property owners with any excess going to the School Fund pursuant to Minn. Stat. 273.42, (1982).

Comprehensive Employment and Training Act Fund is used to account for the funds expended by St. Louis County for the Northeast Minnesota Office of Job Training bi-weekly payroll; the monies are subsequently reimbursed to St. Louis County by that Agency. This is a contracted service.

Arrowhead Regional Corrections Fund is used to account for the funds collected for and used by the Arrowhead Regional Corrections operation which contracts with St. Louis County for accounting services.

Community Health Services Fund is used to account for the receipt of a health grant and its subsequent expenditure.

Grants From Outside Sources Fund is used to account for all funds provided by Federal or State grant and the matching local share of the authorized expenditures.

ST. LOUIS COUNTY
COMBINING BALANCE SHEET
FIDUCIARY FUNDS

DECEMBER 31, 1984
With Comparative Totals for December 31, 1983

ASSETS	EXPENDABLE TRUST FUNDS			
	Missing Heirs	Private Redemption	Exchange of Land	Tax Certificate Assurance
Pooled cash and investments	\$ 69,227	\$ 414	\$ 22,798	\$ 45,240
Departmental cash	-0-	-0-	-0-	-0-
Fund investments	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-
Accrued interest receivable	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Advance to other funds	-0-	-0-	-0-	-0-
Prepaid expense	-0-	-0-	-0-	-0-
Total Assets	<u>\$ 69,227</u>	<u>\$ 414</u>	<u>\$ 22,798</u>	<u>\$ 45,240</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due to other governments	-0-	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Salaries payable	-0-	-0-	-0-	-0-
Unapportioned taxes payable	-0-	-0-	-0-	-0-
Accrued employee benefits	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-
Total Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balances:				
Reserve for encumbrances	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Reserve for advance to other funds	-0-	-0-	-0-	-0-
Reserve for assurance fund	-0-	-0-	-0-	-0-
Reserve for state deeds	-0-	-0-	-0-	-0-
Unreserved - undesignated	69,227	414	22,798	45,240
Total Fund Balances	<u>\$ 69,227</u>	<u>\$ 414</u>	<u>\$ 22,798</u>	<u>\$ 45,240</u>
Total Liabilities and Fund Balance	<u>\$ 69,227</u>	<u>\$ 414</u>	<u>\$ 22,798</u>	<u>\$ 45,240</u>

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

EXPENDABLE TRUST FUNDS			AGENCY	TOTALS	
Forfeited Tax Sale	Forest Resources	Patient's Escrow	All Agency Funds	December 31, 1984	December 31, 1983 Restate
\$ 237,727	\$ 925,909	\$ -0-	\$ 4,652,208	\$ 5,953,523	\$ 6,515,507
-0-	-0-	59,424	-0-	59,424	110
-0-	-0-	134,932	30,595	165,527	205,000
1,127,870	-0-	-0-	23,608	1,151,478	1,051,679
-0-	-0-	3,716	-0-	3,716	-0-
-0-	-0-	-0-	1,643,247	1,643,247	1,038,930
-0-	-0-	-0-	709	709	157
17,114	-0-	-0-	-0-	17,114	17,114
700	2,010	-0-	-0-	2,710	6,947
<u>\$ 1,383,411</u>	<u>\$ 927,919</u>	<u>\$ 198,072</u>	<u>\$ 6,350,367</u>	<u>\$ 8,997,448</u>	<u>\$ 8,835,444</u>
\$ 5,446	\$ 25,125	\$ -0-	\$ 2,101,644	\$ 2,132,215	\$ 2,222,268
128,687	-0-	-0-	3,373,503	3,502,190	3,529,506
47,910	-0-	-0-	114,340	162,250	179,164
15,925	-0-	-0-	-0-	15,925	19,738
-0-	-0-	-0-	650,486	650,486	579,141
-0-	-0-	-0-	110,394	110,394	92,309
1,165,506	-0-	-0-	-0-	1,165,506	1,092,019
<u>\$ 1,363,474</u>	<u>\$ 25,125</u>	<u>\$ -0-</u>	<u>\$ 6,350,367</u>	<u>\$ 7,738,966</u>	<u>\$ 7,714,145</u>
\$ 11,339	\$ 122,879	\$ -0-	\$ -0-	\$ 134,218	\$ 62,922
17,114	-0-	-0-	-0-	17,114	17,114
3,298	-0-	-0-	-0-	3,298	6,589
1,260	-0-	-0-	-0-	1,260	1,107
(13,074)	779,915	198,072	-0-	1,102,592	1,033,567
<u>\$ 19,937</u>	<u>\$ 902,794</u>	<u>\$ 198,072</u>	<u>\$ -0-</u>	<u>\$ 1,258,482</u>	<u>\$ 1,121,299</u>
<u>\$ 1,383,411</u>	<u>\$ 927,919</u>	<u>\$ 198,072</u>	<u>\$ 6,350,367</u>	<u>\$ 8,997,448</u>	<u>\$ 8,835,444</u>

ST. LOUIS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 Year Ended December 31, 1984
 With Comparative Totals for Year Ended December 31, 1983

	<u>Missing Heirs</u>	<u>Private Redemption</u>	<u>Exchange of Land</u>	<u>Tax Certificate Assurance</u>
Revenues:				
Property taxes and penalties	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Charges for services	-0-	-0-	-0-	3,085
Other revenues	<u>1,651</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Revenues	<u>\$ 1,651</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,085</u>
Expenditures:				
Conservation of natural resources	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Trust payments	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	\$ 1,651	\$ -0-	\$ -0-	\$ 3,085
Other financing sources (uses) operating transfers in (out)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 1,651	\$ -0-	\$ -0-	\$ 3,085
Fund Balances - January 1	<u>67,576</u>	<u>414</u>	<u>22,798</u>	<u>42,155</u>
Fund Balances - December 31	<u>\$ 69,227</u>	<u>\$ 414</u>	<u>\$ 22,798</u>	<u>\$ 45,240</u>

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

<u>Forfeited Tax Sale</u>	<u>Forest Resources</u>	<u>Patient's Escrow</u>	<u>TOTALS</u>	
			<u>December 31, 1984</u>	<u>December 31, 1983</u>
\$ -0-	\$ 482,424	\$ -0-	\$ 482,424	\$ 533,314
-0-	-0-	-0-	3,085	3,199
<u>1,095,450</u>	<u>200</u>	<u>236,706</u>	<u>1,334,007</u>	<u>1,254,868</u>
<u>\$ 1,095,450</u>	<u>\$ 482,624</u>	<u>\$ 236,706</u>	<u>\$ 1,819,516</u>	<u>\$ 1,791,381</u>
\$ 1,195,967	\$ 224,630	\$ -0-	\$ 1,420,597	\$ 1,329,543
<u>-0-</u>	<u>-0-</u>	<u>261,736</u>	<u>261,736</u>	<u>413,694</u>
<u>\$ 1,195,967</u>	<u>\$ 224,630</u>	<u>\$ 261,736</u>	<u>\$ 1,682,333</u>	<u>\$ 1,743,237</u>
\$ (100,517)	\$ 257,994	\$ (25,030)	\$ 137,183	\$ 48,144
<u>\$ 135,302</u>	<u>\$(135,302)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
\$ 34,785	\$ 122,692	\$ (25,030)	\$ 137,183	\$ 48,144
<u>\$ (14,848)</u>	<u>\$ 780,102</u>	<u>\$ 223,102</u>	<u>\$ 1,121,299</u>	<u>\$ 1,073,155</u>
<u>\$ 19,937</u>	<u>\$ 902,794</u>	<u>\$ 198,072</u>	<u>\$ 1,258,482</u>	<u>\$ 1,121,299</u>

ST. LOUIS COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

Year Ended December 31, 1984

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
<u>STATE OF MINNESOTA FUND</u>				
ASSETS				
Pooled cash and investments	\$ -0-	\$ 8,338,001	\$ 8,252,404	\$ 85,597
Accounts receivable	-0-	375	375	-0-
Due from other governments	-0-	1,745	999	746
Total Assets	<u>\$ -0-</u>	<u>\$ 8,340,121</u>	<u>\$ 8,253,778</u>	<u>\$ 86,343</u>
LIABILITIES				
Vouchers payable	\$ -0-	\$ 13	\$ 13	\$ -0-
Due to other governments	-0-	8,340,108	8,253,765	86,343
Total Liabilities	<u>\$ -0-</u>	<u>\$ 8,340,121</u>	<u>\$ 8,253,778</u>	<u>\$ 86,343</u>
<u>SKIING LICENSES FUND</u>				
ASSETS				
Pooled cash and investments	\$ 3,703	\$ -0-	\$ 3,703	\$ -0-
LIABILITIES				
Vouchers payable	\$ 13	\$ -0-	\$ 13	\$ -0-
Due to other governments	3,690	-0-	3,690	-0-
Total Liabilities	<u>\$ 3,703</u>	<u>\$ -0-</u>	<u>\$ 3,703</u>	<u>\$ -0-</u>
<u>BEER-AUCTIONEER LICENSES FUND</u>				
ASSETS				
Pooled cash and investments	\$ 41	\$ 3,804	\$ 3,784	\$ 61
LIABILITIES				
Due to other governments	\$ 41	\$ 3,804	\$ 3,784	\$ 61
<u>CITIES AND TOWNS FUND</u>				
ASSETS				
Pooled cash and investments	\$ 1,163	\$ 29,525,704	\$ 29,549,195	\$ (22,328)
Due from other governments	417,727	815,468	481,930	751,265
Total Assets	<u>\$ 418,890</u>	<u>\$ 30,341,172</u>	<u>\$ 30,031,125</u>	<u>\$ 728,937</u>
LIABILITIES				
Vouchers payable	\$ -0-	\$ 622,938	\$ 622,179	\$ 759
Due to other governments	418,890	29,703,775	29,401,722	720,943
Due to other funds	-0-	1,335	1,335	-0-
Accrued employee benefits	-0-	13,124	5,889	7,235
Total Liabilities	<u>\$ 418,890</u>	<u>\$ 30,341,172</u>	<u>\$ 30,031,125</u>	<u>\$ 728,937</u>

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

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
<u>GAME AND FISH LICENSE FUND</u>				
ASSETS				
Pooled cash and investments	\$ 339,237	\$ 1,856,379	\$ 1,888,154	\$ 307,462
LIABILITIES				
Vouchers payable	\$ 12,394	\$ 216,473	\$ 224,915	\$ 3,952
Due to other governments	266,416	1,575,029	1,602,877	238,568
Due to other funds	60,427	64,877	60,362	64,942
Total Liabilities	\$ 339,237	\$ 1,856,379	\$ 1,888,154	\$ 307,462
<u>MORTGAGE REGISTRY TAX FUND</u>				
ASSETS				
Pooled cash and investments	\$ 34,231	\$ -0-	\$ 34,231	\$ -0-
LIABILITIES				
Due to other governments	\$ 34,231	\$ -0-	\$ 34,231	\$ -0-
<u>MOTOR VEHICLE REGISTRATION FUND</u>				
ASSETS				
Pooled cash and investments	\$ 16,592	\$ -0-	\$ 16,592	\$ -0-
LIABILITIES				
Due to other governments	\$ 16,592	\$ -0-	\$ 16,592	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	\$ 16,592	\$ -0-	\$ 16,592	\$ -0-
<u>REFUNDING FUND</u>				
ASSETS				
Pooled cash and investments	\$ (109,491)	\$ 895,325	\$ 1,109,886	\$ (324,052)
LIABILITIES				
Due to other governments	\$ (93,129)	\$ 1,044,221	\$ 1,126,248	\$ (175,156)
Unapportioned taxes payable	(16,362)	(148,896)	(16,362)	(148,896)
Total Liabilities	\$ (109,491)	\$ 895,325	\$ 1,109,886	\$ (324,052)
<u>SCHOOL DISTRICTS FUND</u>				
ASSETS				
Pooled cash and investments	\$ 9,110	\$ 37,882,070	\$ 37,870,023	\$ 21,157
Due from other governments	429,858	867,139	429,858	867,139
Total Assets	\$ 438,968	\$ 38,749,209	\$ 38,299,881	\$ 888,296
LIABILITIES				
Due to other governments	\$ 438,968	\$ 38,749,209	\$ 38,299,881	\$ 888,296

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

Year Ended December 31, 1984

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
<u>STATE INDIANS FUND</u>				
ASSETS				
Pooled cash and investments	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due from other governments	999	-0-	999	-0-
Total Assets	<u>\$ 999</u>	<u>\$ -0-</u>	<u>\$ 999</u>	<u>\$ -0-</u>
LIABILITIES				
Due to other governments	<u>\$ 999</u>	<u>\$ -0-</u>	<u>\$ 999</u>	<u>\$ -0-</u>
<u>STATE DEED TAX FUND</u>				
ASSETS				
Pooled cash and investments	<u>\$ 15,328</u>	<u>\$ -0-</u>	<u>\$ 15,328</u>	<u>\$ -0-</u>
LIABILITIES				
Due to other governments	<u>\$ 15,328</u>	<u>\$ -0-</u>	<u>\$ 15,328</u>	<u>\$ -0-</u>
<u>CHAPTER 360 COLLECTIONS FUND</u>				
ASSETS				
Pooled cash and investments	<u>\$ 2,484</u>	<u>\$ -0-</u>	<u>\$ 2,484</u>	<u>\$ -0-</u>
LIABILITIES				
Due to other governments	<u>\$ 2,484</u>	<u>\$ -0-</u>	<u>\$ 2,484</u>	<u>\$ -0-</u>
<u>SALES TAX FUND</u>				
ASSETS				
Pooled cash and investments	<u>\$ 340</u>	<u>\$ -0-</u>	<u>\$ 340</u>	<u>\$ -0-</u>
LIABILITIES				
Due to other governments	<u>\$ 340</u>	<u>\$ -0-</u>	<u>\$ 340</u>	<u>\$ -0-</u>
<u>ASSURANCE FUND</u>				
ASSETS				
Pooled cash and investments	\$ 4,715	\$ -0-	\$ 4,715	\$ -0-
Accounts receivable	375	-0-	375	-0-
Total Assets	<u>\$ 5,090</u>	<u>\$ -0-</u>	<u>\$ 5,090</u>	<u>\$ -0-</u>
LIABILITIES				
Due to other governments	<u>\$ 5,090</u>	<u>\$ -0-</u>	<u>\$ 5,090</u>	<u>\$ -0-</u>
<u>TAXES AND PENALTIES FUND</u>				
ASSETS				
Pooled cash and investments	<u>\$ 1,551,794</u>	<u>\$ 99,751,702</u>	<u>\$ 99,209,714</u>	<u>\$ 2,093,782</u>
LIABILITIES				
Due to other governments	\$ 956,291	\$ 62,771,137	\$ 62,433,028	\$ 1,294,400
Unapportioned taxes payable	595,503	36,980,565	36,776,686	799,382
Total Liabilities	<u>\$ 1,551,794</u>	<u>\$ 99,751,702</u>	<u>\$ 99,209,714</u>	<u>\$ 2,093,782</u>

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

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
MUNICIPAL POLICE AURORA FUND				
ASSETS				
Pooled cash and investments	\$ (27,036)	\$ 27,036	\$ -0-	\$ -0-
Due from other governments	30,530	-0-	30,530	-0-
Total Assets	<u>\$ 3,494</u>	<u>\$ 27,036</u>	<u>\$ 30,530</u>	<u>\$ -0-</u>
LIABILITIES				
Vouchers payable	\$ 526	\$ -0-	\$ 526	\$ -0-
Due to other governments	-0-	-0-	-0-	-0-
Due to other funds	374	-0-	374	-0-
Accrued employee benefits	2,594	27,036	29,630	-0-
Total Liabilities	<u>\$ 3,494</u>	<u>\$ 27,036</u>	<u>\$ 30,530</u>	<u>\$ -0-</u>
MUNICIPAL POLICE MT. IRON FUND				
ASSETS				
Pooled cash and investments	\$ (29,417)	\$ 29,417	\$ -0-	\$ -0-
Due from other governments	33,673	-0-	33,673	-0-
Total Assets	<u>\$ 4,256</u>	<u>\$ 29,417</u>	<u>\$ 33,673</u>	<u>\$ -0-</u>
LIABILITIES				
Vouchers payable	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due to other funds	961	-0-	961	-0-
Accrued employee benefits	3,295	29,417	32,712	-0-
Total Liabilities	<u>\$ 4,256</u>	<u>\$ 29,417</u>	<u>\$ 33,673</u>	<u>\$ -0-</u>
BOAT REGISTRATION FUND				
ASSETS				
Pooled cash and investments	\$ 33	\$ -0-	\$ 33	\$ -0-
LIABILITIES				
Due to other governments	\$ 33	\$ -0-	\$ 33	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	<u>\$ 33</u>	<u>\$ -0-</u>	<u>\$ 33</u>	<u>\$ -0-</u>
SNOWMOBILE LICENSES FUND				
ASSETS				
Pooled cash and investments	\$ 277	\$ -0-	\$ 277	\$ -0-
LIABILITIES				
Due to other governments	\$ 277	\$ -0-	\$ 277	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	<u>\$ 277</u>	<u>\$ -0-</u>	<u>\$ 277</u>	<u>\$ -0-</u>

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

Year Ended December 31, 1984

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
<u>LIQUOR AND DRUG FUND</u>				
ASSETS				
Pooled cash and investments	\$ 180	\$ -0-	\$ 180	\$ -0-
LIABILITIES				
Due to other governments	\$ 180	\$ -0-	\$ 180	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	\$ 180	\$ -0-	\$ 180	\$ -0-
<u>GAME AND FISH FINES FUND</u>				
ASSETS				
Pooled cash and investments	\$ 1,210	\$ -0-	\$ 1,210	\$ -0-
Accounts receivable	-0-	-0-	-0-	-0-
Total Assets	\$ 1,210	\$ -0-	\$ 1,210	\$ -0-
LIABILITIES				
Due to other governments	\$ 1,210	\$ -0-	\$ 1,210	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	\$ 1,210	\$ -0-	\$ 1,210	\$ -0-
<u>HIGHWAY PATROL FUND</u>				
ASSETS				
Pooled cash and investments	\$ 11,764	\$ -0-	\$ 11,764	\$ -0-
Accounts receivable	-0-	-0-	-0-	-0-
Total Assets	\$ 11,764	\$ -0-	\$ 11,764	\$ -0-
LIABILITIES				
Due to other governments	\$ 11,764	\$ -0-	\$ 11,764	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	\$ 11,764	\$ -0-	\$ 11,764	\$ -0-
<u>CRIMINAL FINES FUND</u>				
ASSETS				
Pooled cash and investments	\$ 19,528	\$ -0-	\$ 19,528	\$ -0-
LIABILITIES				
Due to other governments	\$ 19,528	\$ -0-	\$ 19,528	\$ -0-
Due to other funds	-0-	-0-	-0-	-0-
Total Liabilities	\$ 19,528	\$ -0-	\$ 19,528	\$ -0-
<u>PARKING FINES FUND</u>				
ASSETS				
Pooled cash and investments	\$ 28,856	\$ -0-	\$ 28,856	\$ -0-
LIABILITIES				
Due to other governments	\$ 28,856	\$ -0-	\$ 28,856	\$ -0-

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

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
<u>EMPLOYER-EMPLOYEE DEDUCTIONS FUND</u>				
ASSETS				
Pooled cash and investments	\$ 1,604,675	\$ 28,892,703	\$ 29,982,849	\$ 514,529
LIABILITIES				
Vouchers payable	\$ 516,464	\$ 12,595,514	\$ 12,826,426	\$ 285,552
Due to other governments	1,088,211	16,297,189	17,156,423	228,977
Total Liabilities	\$ 1,604,675	\$ 28,892,703	\$ 29,982,849	\$ 514,529
<u>SERIES EE SAVINGS BOND FUND</u>				
ASSETS				
Pooled cash and investments	\$ 2,040	\$ 85,459	\$ 84,943	\$ 2,556
LIABILITIES				
Due to other governments	\$ 2,040	\$ 85,459	\$ 84,943	\$ 2,556
<u>RETIRED EMPLOYEES INSURANCE FUND</u>				
ASSETS				
Pooled cash and investments	\$ 1,580,702	\$ 4,748,369	\$ 4,630,975	\$ 1,698,096
LIABILITIES				
Vouchers payable	\$ 1,580,702	\$ 4,748,369	\$ 4,630,975	\$ 1,698,096
<u>CANCELLED CHECK FUND</u>				
ASSETS				
Pooled cash and investments	\$ 816	\$ 15,773	\$ 1,189	\$ 15,400
LIABILITIES				
Vouchers payable	\$ 816	\$ 15,773	\$ 1,189	\$ 15,400
<u>CURRENT SCHOOL FUND</u>				
ASSETS				
Pooled cash and investments	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due from other governments	80,648	-0-	80,648	-0-
Total Assets	\$ 80,648	\$ -0-	\$ 80,648	\$ -0-
LIABILITIES				
Due to other governments	\$ 80,648	\$ -0-	\$ 80,648	\$ -0-

ST. LOUIS COUNTY

Statement F-3
ContinuedCOMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

Year Ended December 31, 1984

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
<u>AGENCY MISCELLANEOUS FUND</u>				
ASSETS				
Pooled cash and investments	\$ 7,000	\$ -0-	\$ 7,000	\$ -0-
LIABILITIES				
Vouchers payable	\$ 7,000	\$ -0-	\$ 7,000	\$ -0-
<u>HIGH VOLTAGE CREDIT FUND</u>				
ASSETS				
Pooled cash and investments	\$ -0-	\$ 11,069	\$ -0-	\$ 11,069
LIABILITIES				
Due to other governments	\$ -0-	\$ 11,069	\$ -0-	\$ 11,069
<u>COMPREHENSIVE EMPLOYMENT AND TRAINING ACT FUND</u>				
ASSETS				
Pooled cash and investments	\$ (11,686)	\$ 336,948	\$ 336,195	\$ (10,933)
Fund investments	-0-	30,595	-0-	30,595
Due from other governments	21,257	-0-	21,257	-0-
Total Assets	\$ 9,571	\$ 367,543	\$ 357,452	\$ 19,662
LIABILITIES				
Vouchers payable	\$ -0-	\$ 347,881	\$ 347,881	\$ -0-
Due to other governments	-0-	12,124	-0-	12,124
Accrued employee benefits	9,571	7,538	9,571	7,538
Total Liabilities	\$ 9,571	\$ 367,543	\$ 357,452	\$ 19,662
<u>ARROWHEAD REGIONAL CORRECTIONS FUND</u>				
ASSETS				
Pooled cash and investments	\$ 159,609	\$5,423,526	\$ 5,382,428	\$ 200,707
Departmental cash	110	-0-	110	-0-
Accounts receivable	332	22,615	332	22,615
Due from other governments	1,491	-0-	1,491	-0-
Due from other funds	157	-0-	157	-0-
Prepaid expense	3,332	-0-	3,332	-0-
Total Assets	\$ 165,031	\$5,446,141	\$ 5,387,850	\$ 223,322
LIABILITIES				
Vouchers payable	\$ 50,675	\$5,318,270	\$ 5,273,494	\$ 95,451
Due to other governments	35,539	33,284	35,539	33,284
Due to other funds	3,661	1,157	3,661	1,157
Accrued employee benefits	75,156	93,430	75,156	93,430
Total Liabilities	\$ 165,031	\$5,446,141	\$ 5,387,850	\$ 223,322

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

	Balance 1-1-84	Additions	Deductions	Balance 12-31-84
COMMUNITY HEALTH SERVICES FUND				
ASSETS				
Pooled cash and investments	\$ 145,704	\$ 833,961	\$ 914,759	\$ 64,906
Accounts receivable	9	993	9	993
Due from other governments	19,012	16,710	19,012	16,710
Total Assets	\$ 164,725	\$ 851,664	\$ 933,780	\$ 82,609
LIABILITIES				
Vouchers payable	\$ 200	\$ 139	\$ 200	\$ 139
Due to other governments	162,790	32,038	162,790	32,038
Due to other funds	42	817,296	769,097	48,241
Accrued employee benefits	1,693	2,191	1,693	2,191
Total Liabilities	\$ 164,725	\$ 851,664	\$ 933,780	\$ 82,609
GRANTS FROM OUTSIDE SOURCES FUND				
ASSETS				
Pooled cash and investments	\$ 334	\$ 8,641	\$ 14,776	\$ (5,801)
Due from other governments	3,735	7,387	3,735	7,387
Due from other funds	-0-	709	-0-	709
Total Assets	\$ 4,069	\$ 16,737	\$ 18,511	\$ 2,295
LIABILITIES				
Vouchers payable	\$ 4,069	\$ 16,737	\$ 18,511	\$ 2,295
ALL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	\$ 5,363,836	\$218,665,887	\$219,377,515	\$ 4,652,208
Departmental cash	110	-0-	110	-0-
Fund investments	-0-	30,595	-0-	30,595
Accounts receivable	716	23,983	1,091	23,608
Due from other governments	1,038,930	1,708,449	1,104,132	1,643,247
Due from other funds	157	709	157	709
Prepaid expenses	3,332	-0-	3,332	-0-
Total Assets	\$ 6,407,081	\$220,429,623	\$220,486,337	\$ 6,350,367
LIABILITIES				
Vouchers payable	\$ 2,172,859	\$ 23,874,218	\$ 23,945,433	\$ 2,101,644
Due to other governments	3,497,307	158,658,446	158,782,250	3,373,503
Due to other funds	65,465	884,665	835,790	114,340
Unapportioned taxes payable	579,141	36,831,669	36,760,324	650,486
Accrued employee benefits	92,309	116,283	98,198	110,394
Total Liabilities	\$ 6,407,081	\$220,365,281	\$220,421,995	\$ 6,350,367

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G E N E R A L F I X E D A S S E T S

To account for those fixed assets which are not accounted for in the Proprietary Funds.

ST. LOUIS COUNTY
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
DECEMBER 31, 1984

	<u>Total</u>	<u>Land</u>	<u>Buildings and Structures</u>	<u>Equipment, Furniture Fixtures</u>	<u>Vehicles & Off Road Machinery</u>
General Government:					
Legislative	\$ 30,597	\$ -0-	\$ -0-	\$ 30,597	\$ -0-
Judicial and legal	522,449	-0-	-0-	522,449	-0-
Finance and other activities	1,719,438	-0-	-0-	1,686,860	32,578
Courthouses	12,362,876	649,190	11,060,284	632,140	21,262
Planning and Zoning	16,688	-0-	-0-	16,688	-0-
Total General					
Government	<u>\$14,652,048</u>	<u>\$ 649,190</u>	<u>\$11,060,284</u>	<u>\$ 2,888,734</u>	<u>\$ 53,840</u>
Public Safety:					
Police protection	\$ 2,364,374	\$ -0-	\$ 1,202,807	\$ 562,391	\$ 599,176
Civil defense	391,635	-0-	43,166	328,468	20,001
Other activities	28,288	-0-	-0-	11,592	16,696
Total Public Safety	<u>\$ 2,784,297</u>	<u>\$ -0-</u>	<u>\$ 1,245,973</u>	<u>\$ 902,451</u>	<u>\$ 635,873</u>
Culture and recreation					
Conservation of natural resources	\$ 1,554,885	\$ -0-	\$ 1,554,885	\$ -0-	\$ -0-
Highway	<u>\$ 1,806,211</u>	<u>\$ 1,250</u>	<u>\$ 1,305,878</u>	<u>\$ 127,822</u>	<u>\$ 371,261</u>
Social services	<u>\$ 23,246,459</u>	<u>\$ 364,286</u>	<u>\$ 5,199,718</u>	<u>\$ 1,193,511</u>	<u>\$ 16,488,944</u>
Health	<u>\$ 1,815,646</u>	<u>\$ 9,500</u>	<u>\$ 402,083</u>	<u>\$ 1,371,388</u>	<u>\$ 32,675</u>
	<u>\$ 697,725</u>	<u>\$ -0-</u>	<u>\$ 536,942</u>	<u>\$ 160,783</u>	<u>\$ -0-</u>
Total General Fixed Assets					
Allocated to Functions	\$46,557,271	\$ 1,024,226	\$21,305,763	\$ 6,644,689	\$17,582,593
Construction-in-progress	<u>2,382,796</u>				
Total General Fixed Assets	<u>\$48,940,067</u>				

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

ST. LOUIS COUNTY
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
 YEAR ENDED DECEMBER 31, 1984

	Fixed Assets 1-1-84	Additions	Deletions	Fixed Assets 12-31-84
General Government:				
Legislative	\$ 37,922	\$ 2,723	\$ 10,048	\$ 30,597
Judicial and legal	567,018	55,392	99,961	522,449
Finance and other activities	1,551,466	328,802	160,830	1,719,438
Courthouses.	12,339,957	83,578	60,659	12,362,876
Planning and Zoning	<u>26,679</u>	<u>315</u>	<u>10,306</u>	<u>16,688</u>
Total General Government	\$ 14,523,042	\$ 470,810	\$ 341,804	\$ 14,652,048
Public Safety:				
Police protection	\$ 2,271,792	\$ 238,403	\$ 145,821	\$ 2,364,374
Civil defense	380,844	33,779	22,988	391,635
Other activities	<u>30,613</u>	<u>1,069</u>	<u>3,394</u>	<u>28,288</u>
Total Public Safety	\$ 2,683,249	\$ 273,251	\$ 172,203	\$ 2,784,297
Culture and recreation	<u>\$ 1,554,885</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,554,885</u>
Conservation of natural resources	<u>\$ 1,503,573</u>	<u>\$ 346,366</u>	<u>\$ 43,728</u>	<u>\$ 1,806,211</u>
Highway	<u>\$ 19,557,159</u>	<u>\$ 4,337,385</u>	<u>\$ 648,285</u>	<u>\$ 23,246,459</u>
Social services	<u>\$ 1,549,196</u>	<u>\$ 266,450</u>	<u>\$ -0-</u>	<u>\$ 1,815,646</u>
Health	<u>\$ 717,671</u>	<u>\$ 29,881</u>	<u>\$ 49,827</u>	<u>\$ 697,725</u>
Construction-in-progress	<u>\$ 419,592</u>	<u>\$ 2,057,474</u>	<u>\$ 94,270</u>	<u>\$ 2,382,796</u>
Total General Fixed Assets	\$ 42,508,367	\$ 7,781,817	\$ 1,350,117	\$ 48,940,067

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

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SUPPLEMENTAL FINANCIAL INFORMATION

ST. LOUIS COUNTY
SCHEDULE OF GRANT INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 1984

<u>Federal Funding Source</u>	<u>Grant Name</u>	<u>Grant Number</u>	<u>Federal Domestic Assistance Number</u>	<u>Grant Period</u>	<u>State Administering Department</u>
DOA	Food Stamps Administration	-	10.551	1/1/84 to 12/31/84	Human Services
DOA	School Breakfast/National School Lunch	8-709-302	10,553,10.555	10/1/83 to 9/30/84	Education
DOA	School Breakfast/National School Lunch	8-709-302	10,553,10.555	10/1/84 to 9/30/85	Education
DOA	Child Care Food Program	8-709-502-1	10.558	10/1/83 to 9/30/84	Education
DOA	Child Care Food Program	8-709-502-1	10.558	10/1/84 to 9/30/85	Education
DOC	Parking Ramp/Skywalk/Elevator/Stairwells	06-22-00008	11.300	9/16/83 to project completion	None
HHS	Health Assessment	303-90	13.633	7/1/83 to 6/30/84	Minnesota Board on Aging
HHS	Health Assessment	303-90	13.633	7/1/84 to 6/30/85	Minnesota Board on Aging
HHS	St. Louis County Peer Counseling Project	303-100	13.633	7/1/84 to 6/30/85	Minnesota Board on Aging
HHS	Range Outreach	303-69	13.633	4/1/83 to 3/31/84	Minnesota Board on Aging
HHS	Range Adult Day Care Transportation	303-79	13.633	4/1/83 to 3/31/84	Minnesota Board on Aging
HHS	Range Adult Day Care Transportation	303-79	13.633	4/1/84 to 3/31/85	Minnesota Board on Aging
HHS	Home Delivered Meals	303-C2-03	13.635	7/1/83 to 12/31/83	Minnesota Board on Aging
HHS	Home Delivered Meals	303-C2-03	13.635	1/1/84 to 12/31/84	Minnesota Board on Aging
HHS	Indian Children	-	13.645	10/1/83 to 9/30/84	Human Services
HHS	Indian Children	-	13.645	10/1/84 to 9/30/85	Human Services
HHS	Child Welfare Services	-	13.645	1/1/84 to 12/31/84	Human Services
HHS	Work Incentive Program	-	13.646	1/1/83 to 12/31/83	Human Services
HHS	Work Incentive Program	-	13.646	1/1/84 to 12/31/84	Human Services
HHS	Foster Care IV-E	-	13.658	1/1/84 to 12/31/84	Human Services
HHS	Social Services Block Grant	-	13.667	1/1/84 to 12/31/84	Human Services
HHS	Child Support Enforcement	-	13.679	1/1/84 to 12/31/84	Human Services
HHS	Medical Assistance	-	13.714	1/1/84 to 12/31/84	Human Services
HHS	EPSDT - Administration	-	13.714	1/1/84 to 12/31/84	Human Services
HHS	Alternative Care	-	13.714	7/1/83 to 6/30/84	Human Services
HHS	Alternative Care	-	13.714	7/1/84 to 6/30/85	Human Services
HHS	Aid to Families With Dependent Children	-	13.808	1/1/84 to 12/31/84	Human Services
HHS	Aid to Families With Dependent Children - EA	-	13.808	1/1/84 to 12/31/84	Human Services
HHS	Staff Development	-	13.810	1/1/84 to 12/31/84	Human Services
HHS	Refugees Assistance	-	13.814	1/1/84 to 12/31/84	Human Services
HHS	St. Louis County Drug Abuse Block Grant Project	85874	13.992	7/1/83 to 6/30/84	Human Services
HHS	St. Louis County Jobs Bill Chemical Dependency Project	87349	13.992	1/2/84 to 12/31/84	Human Services
HHS	Jail Treatment Program	89030	13.992	7/1/84 to 12/31/85	Human Services
HHS	Outpatient Drug Abuse Project	89036	13.992	7/1/84 to 6/30/85	Human Services
HHS	Mental Health Service Block Grant	-	13.992	10/1/83 to 9/30/84	Human Services
HHS	Mental Health Service Block Grant	-	13.992	10/1/84 to 9/30/85	Human Services
DOI	BWCA Forest Intensification Fund	35332	15.916	10/1/83 to 9/30/84	Natural Resources
DOI	BWCA Forest Intensification Fund	37662	15.916	10/1/84 to 9/30/85	Natural Resources
DOI	Trail Assistance East Range Joint Powers Board	-	15.916	12/3/84 to 12/3/86	Natural Resources
DOI	Trail Assistance - Laurentian Trail	-	15.916	11/1/83 to 11/1/85	Natural Resources
DOI	Trail Assistance - Laurentian Trail	-	15.916	11/1/84 to 11/1/86	Natural Resources
DOI	Trail Assistance - Lookout Mountain	-	15.916	10/24/82 to 10/24/84	Natural Resources
DOI	Trail Assistance - Lookout Mountain	-	15.916	4/23/84 to 4/23/86	Natural Resources
DOI	Trail Assistance - Taconite I	-	15.916	12/3/84 to 12/3/86	Natural Resources
DOI	Trail Assistance - Taconite II	-	15.916	12/3/84 to 12/3/86	Natural Resources
DOI	Trail Assistance - Taconite Spur	-	15.916	10/1/82 to 10/1/84	Natural Resources
DOI	Trail Assistance - Voyageur Trail	-	15.916	11/1/83 to 11/1/85	Natural Resources
DOI	Trail Assistance - Voyageur Trail	-	15.916	11/1/84 to 11/1/86	Natural Resources
DT	Federal Revenue Sharing	24-1-069-069	21.300	1/1/84 to 12/31/84	None
ACTION	Retired Senior Volunteer Program	440-5754	70.002	1/1/84 to 12/31/84	None

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Number Grant Period Grant Name	303-90 7/1/83 to 6/30/84 Health Assessment			303-90 7/1/84 to 6/30/85 Health Assessment			303-100 7/1/84 to 6/30/85 St. Louis County Peer Counseling Project		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	8,580	13,000	21,580	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ 8,580	\$ 13,000	\$ 21,580	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	654	691	1,345	-0-	3,035	3,035	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ 654	\$ 691	\$ 1,345	\$ -0-	\$ 3,035	\$ 3,035	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ 9,234	\$ 13,691	\$ 22,925	\$ -0-	\$ 3,035	\$ 3,035	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	4,362	4,606	8,968	-0-	10,117	10,117	-0-	-0-	-0-
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ 4,362	\$ 4,606	\$ 8,968	\$ -0-	\$ 10,117	\$ 10,117	\$ -0-	\$ -0-	\$ -0-
Excess of Revenues Over (Under) Expenditures	\$ 4,872	\$ 9,085	\$ 13,957	\$ -0-	\$ (7,082)	\$ (7,082)	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses):									
Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	4,872	9,085	13,957	-0-	(7,082)	(7,082)	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	4,872	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ 4,872	\$ 13,957	\$ 13,957	\$ -0-	\$ (7,082)	\$ (7,082)	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Number Grant Period Grant Name	303-C2-03 7/1/83 to 12/31/83 Home Delivered Meals			303-C2-03 1/1/84 to 12/31/84 Home Delivered Meals			10/1/83 to 9/30/84 Indian Children		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
	REVENUES:								
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	7,000	32,112	39,112	-0-	55,350	55,350	30,480	-0-	30,480
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ 7,000	\$ 32,112	\$ 39,112	\$ -0-	\$ 55,350	\$ 55,350	\$ 30,480	\$ -0-	\$ 30,480
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	45,770	-0-	45,770	-0-	110,330	110,330	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ 45,770	\$ -0-	\$ 45,770	\$ -0-	\$ 110,330	\$ 110,330	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ 52,770	\$ 32,112	\$ 84,882	\$ -0-	\$ 165,680	\$ 165,680	\$ 30,480	\$ -0-	\$ 30,480
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	76,124	-0-	76,124	-0-	186,530	186,530	-0-	30,480	30,480
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ 76,124	\$ -0-	\$ 76,124	\$ -0-	\$ 186,530	\$ 186,530	\$ -0-	\$ 30,480	\$ 30,480
Excess of Revenues Over (Under) Expenditures	\$ (23,354)	\$ 32,112	\$ 8,758	\$ -0-	\$ (20,850)	\$ (20,850)	\$ 30,480	\$ (30,480)	\$ -0-
Other Financing Sources (Uses):									
Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	(23,354)	32,112	8,758	-0-	(20,850)	(20,850)	30,480	(30,480)	-0-
Fund Balance, Federal Grant Activity - Beginning	(3,288)	(26,642)	(3,288)	-0-	-0-	-0-	-0-	30,480	-0-
Fund Balances, Federal Grant Activity - Ending	\$ (26,642)	\$ 5,470	\$ 5,470	\$ -0-	\$ (20,850)	\$ (20,850)	\$ 30,480	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Period Grant Name	1/1/84 to 12/31/84 Work Incentive Program			1/1/84 to 12/31/84 Foster Care IV-E			1/1/84 to 12/31/84 Social Services Block Grant		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	208,017	208,017	-0-	420,392	420,392	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	126,755	126,755	-0-	4,137,222	4,137,222
Total Federal	\$ -0-	\$ 208,017	\$ 208,017	\$ -0-	\$ 547,147	\$ 547,147	\$ -0-	\$ 4,137,222	\$ 4,137,222
State									
Program reimbursement	-0-	-0-	-0-	-0-	150,470	150,470	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 150,470	\$ 150,470	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	49,017	49,017	-0-	576,102	576,102	-0-	6,717,399	6,717,399
Program receipts	-0-	-0-	-0-	-0-	43,573	43,573	-0-	-0-	-0-
Total Local	\$ -0-	\$ 49,017	\$ 49,017	\$ -0-	\$ 619,675	\$ 619,675	\$ -0-	\$ 6,717,399	\$ 6,717,399
Total Revenues	\$ -0-	\$ 257,034	\$ 257,034	\$ -0-	\$ 1,317,292	\$ 1,317,292	\$ -0-	\$ 10,854,621	\$ 10,854,621
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	322,996	322,996	-0-	1,317,292	1,317,292	-0-	10,854,621	10,854,621
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ 322,996	\$ 322,996	\$ -0-	\$ 1,317,292	\$ 1,317,292	\$ -0-	\$ 10,854,621	\$ 10,854,621
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ (65,962)	\$ (65,962)	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	(65,962)	(65,962)	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ (65,962)	\$ (65,962)	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Period Grant Name	1/1/84 to 12/31/84 Aid to Families with Dependent Children - EA			1/1/84 to 12/31/84 State Development			1/1/84 to 12/31/84 Refugees Assistance		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	102,654	102,654	-0-	-0-	-0-	-0-	160,932	160,932
Administration reimbursement	-0-	-0-	-0-	-0-	6,270	6,270	-0-	12,147	12,147
Total Federal	\$ -0-	\$ 102,654	\$ 102,654	\$ -0-	\$ 6,270	\$ 6,270	\$ -0-	\$ 173,079	\$ 173,079
State									
Program reimbursement	-0-	10,265	10,265	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ 10,265	\$ 10,265	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	92,890	92,890	-0-	9,540	9,540	-0-	997	997
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ 92,890	\$ 92,890	\$ -0-	\$ 9,540	\$ 9,540	\$ -0-	\$ 997	\$ 997
Total Revenues	\$ -0-	\$ 205,809	\$ 205,809	\$ -0-	\$ 15,810	\$ 15,810	\$ -0-	\$ 174,076	\$ 174,076
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	205,809	205,809	-0-	19,307	19,307	-0-	174,076	174,076
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ 205,809	\$ 205,809	\$ -0-	\$ 19,307	\$ 19,307	\$ -0-	\$ 174,076	\$ 174,076
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ (3,497)	\$ (3,497)	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	(3,497)	(3,497)	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ (3,497)	\$ (3,497)	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Number	85874			87349			89030		
	7/1/83 to 6/30/84			St. Louis 1/2/84 to 12/31/84			7/1/84 to 12/31/85		
Grant Period	St. Louis County Drug Abuse Block Grant Project			County Jobs Bill Chemical Dependency Project			Jail Treatment Program		
Grant Name	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	26,520	90,691	117,211	-0-	33,444	33,444	-0-	4,246	4,246
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ 26,520	\$ 90,691	\$ 117,211	\$ -0-	\$ 33,444	\$ 33,444	\$ -0-	\$ 4,246	\$ 4,246
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	6,451	6,451	-0-	1	1	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ 6,451	\$ 6,451	\$ -0-	\$ 1	\$ 1	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ 26,520	\$ 97,142	\$ 123,662	\$ -0-	\$ 33,445	\$ 33,445	\$ -0-	\$ 4,246	\$ 4,246
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	58,316	65,346	123,662	-0-	76,717	76,717	-0-	3,273	3,273
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ 58,316	\$ 65,346	\$ 123,662	\$ -0-	\$ 76,717	\$ 76,717	\$ -0-	\$ 3,273	\$ 3,273
Excess of Revenues Over (Under) Expenditures	\$ (31,796)	\$ 31,796	\$ -0-	\$ -0-	\$ (43,272)	\$ (43,272)	\$ -0-	\$ 973	\$ 973
Other Financing Sources (Uses):									
Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	(31,796)	31,796	-0-	-0-	(43,272)	(43,272)	-0-	973	973
Fund Balance, Federal Grant Activity - Beginning	-0-	(31,796)	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ (31,796)	\$ -0-	\$ -0-	\$ -0-	\$ (43,272)	\$ (43,272)	\$ -0-	\$ 973	\$ 973

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Number Grant Period Grant Name	303-69 4/1/83 to 3/31/84 Range Outreach			303-79 4/1/83 to 3/31/84 Range Adult Day Care Transportation			303-79 4/1/84 to 3/31/85 Range Adult Day Care Transportation		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	13,422	2,748	16,170	17,430	3,570	21,000	-0-	9,570	9,570
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ 13,422	\$ 2,748	\$ 16,170	\$ 17,430	\$ 3,570	\$ 21,000	\$ -0-	\$ 9,570	\$ 9,570
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	7,467	37,391	44,858	8,630	10,939	19,569	-0-	16,175	16,175
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ 7,467	\$ 37,391	\$ 44,858	\$ 8,630	\$ 10,939	\$ 19,569	\$ -0-	\$ 16,175	\$ 16,175
Total Revenues	\$ 20,889	\$ 40,139	\$ 61,028	\$ 26,060	\$ 14,509	\$ 40,569	\$ -0-	\$ 25,745	\$ 25,745
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	20,889	40,139	61,028	28,768	11,801	40,569	-0-	32,350	32,350
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ 20,889	\$ 40,139	\$ 61,028	\$ 28,768	\$ 11,801	\$ 40,569	\$ -0-	\$ 32,350	\$ 32,350
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ (2,708)	\$ 2,708	\$ -0-	\$ -0-	\$ (6,605)	\$ (6,605)
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	(2,708)	2,708	-0-	-0-	(6,605)	(6,605)
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	(2,708)	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ (2,708)	\$ -0-	\$ -0-	\$ -0-	\$ (6,605)	\$ (6,605)

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Number Grant Period Grant Name	7/1/83 to 6/30/84 Alternative Care			7/1/84 to 6/30/85 Alternative Care			1/1/84 to 12/31/84 Aid to Families With Dependent Children		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
	REVENUES:								
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	60,762	72,790	133,552	-0-	40,580	40,580	-0-	12,553,100	12,553,100
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	719,557	719,557
Total Federal	\$ 60,762	\$ 72,790	\$ 133,552	\$ -0-	\$ 40,580	\$ 40,580	\$ -0-	\$ 13,272,657	\$ 13,272,657
State									
Program reimbursement	139,280	149,438	288,718	-0-	156,926	156,926	-0-	9,588,888	9,588,888
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ 139,280	\$ 149,438	\$ 288,718	\$ -0-	\$ 156,926	\$ 156,926	\$ -0-	\$ 9,588,888	\$ 9,588,888
Local									
County	32,116	88,508	120,624	-0-	28,028	28,028	-0-	2,621,760	2,621,760
Program receipts	-0-	-0-	-0-	-0-	1,666	1,666	-0-	2,532,941	2,532,941
Total Local	\$ 32,116	\$ 88,508	\$ 120,624	\$ -0-	\$ 29,694	\$ 29,694	\$ -0-	\$ 5,154,701	\$ 5,154,701
Total Revenues	\$ 232,158	\$ 310,736	\$ 542,894	\$ -0-	\$ 227,200	\$ 227,200	\$ -0-	\$ 28,016,246	\$ 28,016,246
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	232,158	310,736	542,894	-0-	351,420	351,420	-0-	28,016,246	28,016,246
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ 232,158	\$ 310,736	\$ 542,894	\$ -0-	\$ 351,420	\$ 351,420	\$ -0-	\$ 28,016,246	\$ 28,016,246
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ (124,220)	\$ (124,220)	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	(124,220)	(124,220)	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ (124,220)	\$ (124,220)	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY
 COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
 DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Period Grant Name	10/1/84 to 9/30/85 Indian Children			1/1/84 to 12/31/84 Child Welfare Services			1/1/83 to 12/31/83 Work Incentive Program		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	30,480	30,480	-0-	67,677	67,677	114,360	134,915	249,275
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ -0-	\$ 30,480	\$ 30,480	\$ -0-	\$ 67,677	\$ 67,677	\$ 114,360	\$ 134,915	\$ 249,275
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	-0-	-0-	-0-	-0-	-0-	26,027	-0-	26,027
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 26,027	\$ -0-	\$ 26,027
Total Revenues	\$ -0-	\$ 30,480	\$ 30,480	\$ -0-	\$ 67,677	\$ 67,677	\$ 140,387	\$ 134,915	\$ 275,302
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	-0-	-0-	-0-	67,677	67,677	275,302	-0-	275,302
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 67,677	\$ 67,677	\$ 275,302	\$ -0-	\$ 275,302
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ 30,480	\$ 30,480	\$ -0-	\$ -0-	\$ -0-	\$ (134,915)	\$ 134,915	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	30,480	30,480	-0-	-0-	-0-	(134,915)	134,915	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	(134,915)	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ 30,480	\$ 30,480	\$ -0-	\$ -0-	\$ -0-	\$ (134,915)	\$ -0-	\$ -0-

ST. LOUIS COUNTY
 COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
 DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Period Grant Name	1/1/84 to 12/31/84 Child Support Enforcement			1/1/84 to 12/31/84 Medical Assistance			1/1/84 to 12/31/84 EPSDT - Administration		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	251,978	251,978	-0-	60,756	60,756	-0-	-0-	-0-
Administration reimbursement	-0-	940,295	940,295	-0-	811,415	811,415	-0-	90,391	90,391
Total Federal	\$ -0-	\$ 1,192,273	\$ 1,192,273	\$ -0-	\$ 872,171	\$ 872,171	\$ -0-	\$ 90,391	\$ 90,391
State									
Program reimbursement	-0-	-0-	-0-	-0-	49,932	49,932	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 49,932	\$ 49,932	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	283,901	283,901	-0-	4,066,387	4,066,387	-0-	17,421	17,421
Program receipts	-0-	18,496	18,496	-0-	149	149	-0-	-0-	-0-
Total Local	\$ -0-	\$ 302,397	\$ 302,397	\$ -0-	\$ 4,066,536	\$ 4,066,536	\$ -0-	\$ 17,421	\$ 17,421
Total Revenues	\$ -0-	\$ 1,494,670	\$ 1,494,670	\$ -0-	\$ 4,988,639	\$ 4,988,639	\$ -0-	\$ 107,812	\$ 107,812
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	1,494,670	1,494,670	-0-	4,988,639	4,988,639	-0-	107,812	107,812
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ 1,494,670	\$ 1,494,670	\$ -0-	\$ 4,988,639	\$ 4,988,639	\$ -0-	\$ 107,812	\$ 107,812
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Grant Number Grant Period Grant Name	89036 7/1/84 to 6/30/85 Outpatient Drug Abuse Project			10/1/83 to 9/30/84 Mental Health Service Block Grant			10/1/84 to 9/30/85 Mental Health Service Block Grant		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	12,499	12,499	-0-	25,031	25,031	-0-	7,816	7,816
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ -0-	\$ 12,499	\$ 12,499	\$ -0-	\$ 25,031	\$ 25,031	\$ -0-	\$ 7,816	\$ 7,816
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ -0-	\$ 12,499	\$ 12,499	\$ -0-	\$ 25,031	\$ 25,031	\$ -0-	\$ 7,816	\$ 7,816
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	3,024	3,024	-0-	25,031	25,031	-0-	-0-	-0-
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ 3,024	\$ 3,024	\$ -0-	\$ 25,031	\$ 25,031	\$ -0-	\$ -0-	\$ -0-
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ 9,475	\$ 9,475	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 7,816	\$ 7,816
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	9,475	9,475	-0-	-0-	-0-	-0-	7,816	7,816
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ 9,475	\$ 9,475	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 7,816	\$ 7,816

ST. LOUIS COUNTY
 COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
 DEPARTMENT OF THE INTERIOR

Grant Period Grant Name	10/1/82 to 10/1/84			11/1/83 to 11/1/85			11/1/84 to 11/1/86		
	<u>Trail Assistance - Taconite Spur</u> Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	<u>Trail Assistance - Voyageur Trail</u> Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	<u>Trail Assistance - Voyageur Trail</u> Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	301	301	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ -0-	\$ 301	\$ 301	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ -0-	\$ 301	\$ 301	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Culture recreation	-0-	301	301	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ 301	\$ 301	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses):									
Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY
 COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
 DEPARTMENT OF HEALTH AND HUMAN SERVICES

	TOTAL		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:			
Federal			
Direct	\$ -0-	\$ -0-	\$ -0-
Flow-through	278,554	14,394,348	14,672,902
Administration reimbursement	-0-	6,844,052	6,844,052
Total Federal	<u>\$ 278,554</u>	<u>\$21,238,400</u>	<u>\$21,516,954</u>
State			
Program reimbursement	139,280	10,105,919	10,245,199
Administration reimbursement	-0-	-0-	-0-
Total State	<u>\$ 139,280</u>	<u>\$10,105,919</u>	<u>\$10,245,199</u>
Local			
County	120,664	14,736,963	14,857,627
Program receipts	-0-	2,596,825	2,596,825
Total Local	<u>\$ 120,664</u>	<u>\$17,333,788</u>	<u>\$17,454,452</u>
Total Revenues	<u>\$ 538,498</u>	<u>\$48,678,107</u>	<u>\$49,216,605</u>
EXPENDITURES:			
General government	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-
Social Services	695,919	48,720,715	49,416,634
Culture recreation	-0-	-0-	-0-
Total Expenditures	<u>\$ 695,919</u>	<u>\$48,720,715</u>	<u>\$49,416,634</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (157,421)</u>	<u>\$ (42,608)</u>	<u>\$ (200,029)</u>
Other Financing Sources (Uses): Operating transfers in (out)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	<u>(157,421)</u>	<u>(42,608)</u>	<u>(200,029)</u>
Fund Balance, Federal Grant Activity - Beginning	<u>(3,288)</u>	<u>(160,709)</u>	<u>(3,288)</u>
Fund Balances, Federal Grant Activity - Ending	<u>\$ (160,709)</u>	<u>\$ (203,317)</u>	<u>\$ (203,317)</u>

ST. LOUIS COUNTY
 COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
 DEPARTMENT OF THE INTERIOR

Grant Period Grant Name	4/23/84 to 4/23/86			12/3/84 to 12/3/86			12/3/84 to 12/3/86		
	<u>Cumulative</u> thru 12/31/83	<u>Activity</u> in 1984	<u>Cumulative</u> thru 12/31/84	<u>Cumulative</u> thru 12/31/83	<u>Activity</u> in 1984	<u>Cumulative</u> thru 12/31/84	<u>Cumulative</u> thru 12/31/83	<u>Activity</u> in 1984	<u>Cumulative</u> thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
DEPARTMENT OF THE INTERIOR

Grant Period Grant Name	11/1/83 to 11/1/85 Trail Assistance-Laurentian Trail			11/1/84 to 11/1/86 Trail Assistance-Laurentian Trail			10/24/82 to 10/24/84 Trail Assistance - Lookout Mountain		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	-0-	-0-	-0-	-0-	-0-	421	209	630
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 421	\$ 209	\$ 630
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 421	\$ 209	\$ 630
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	421	209	630
Total Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 421	\$ 209	\$ 630
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY

DEPARTMENT OF THE INTERIOR

Grant Number Grant Period Grant Name	35332 10/1/83 to 9/30/84			37662 10/1/84 to 9/30/85			12/3/84 to 12/3/86 Board		
	BWCA Forest Intensification Fund			BWCA Forest Intensification Fund			Trail Assistance/East Range Joint Powers/		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Flow-through	-0-	155,000	155,000	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ -0-	\$ 155,000	\$ 155,000	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Local									
County	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenues	\$ -0-	\$ 155,000	\$ 155,000	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Culture recreation	-0-	76,395	76,395	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ -0-	\$ 76,395	\$ 76,395	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ 78,605	\$ 78,605	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	78,605	78,605	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Ending	\$ -0-	\$ 78,605	\$ 78,605	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY
 COMBINING SCHEDULE OF FEDERAL GRANT ACTIVITY
 DEPARTMENT OF THE INTERIOR

Grant Period Grant Name	TOTAL		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:			
Federal			
Direct	\$ -0-	\$ -0-	\$ -0-
Flow-through	421	155,510	155,931
Administration reimbursement	-0-	-0-	-0-
Total Federal	<u>\$ 421</u>	<u>\$ 155,510</u>	<u>\$ 155,931</u>
State			
Program reimbursement	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-
Total State	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Local			
County	-0-	-0-	-0-
Program receipts	-0-	-0-	-0-
Total Local	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Revenues	<u>\$ 421</u>	<u>\$ 155,510</u>	<u>\$ 155,931</u>
EXPENDITURES:			
General government	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-
Social Services	-0-	-0-	-0-
Culture recreation	421	76,905	77,326
Total Expenditures	<u>\$ 421</u>	<u>\$ 76,905</u>	<u>\$ 77,326</u>
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ 78,605	\$ 78,605
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	78,605	78,605
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	<u>\$ -0-</u>	<u>\$ 78,605</u>	<u>\$ 78,605</u>

ST. LOUIS COUNTY

COMBINED SCHEDULE OF FEDERAL GRANT ACTIVITY

Federal Department Grant Number Grant Period Grant Name	Department of the Interior See Combining Schedule			Department of the Treasury 24-1-069-069 1/1/84 to 12/31/84 Federal Revenue Sharing			Action 440-5754 1/1/84 to 12/31/84 Retired Senior Volunteer Program		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 2,864,253	\$ 2,864,253	\$ -0-	\$ 43,915	\$ 43,915
Flow-through	421	155,510	155,931	-0-	-0-	-0-	-0-	-0-	-0-
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal	\$ 421	\$ 155,510	\$ 155,931	\$ -0-	\$ 2,864,253	\$ 2,864,253	\$ -0-	\$ 43,915	\$ 43,915
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	7,025	7,025
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 7,025	\$ 7,025
Local									
County	-0-	-0-	-0-	-0-	68,932	68,932	-0-	22,574	22,574
Program receipts	-0-	-0-	-0-	-0-	146,648	146,648	-0-	-0-	-0-
Total Local	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 215,580	\$ 215,580	\$ -0-	\$ 22,574	\$ 22,574
Total Revenues	\$ 421	\$ 155,510	\$ 155,931	\$ -0-	\$ 3,079,833	\$ 3,079,833	\$ -0-	\$ 73,514	\$ 73,514
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,008,067	\$ 1,008,067	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	708,174	708,174	-0-	-0-	-0-
Social Services	-0-	-0-	-0-	-0-	10,000	10,000	-0-	-0-	-0-
Culture recreation	421	76,905	77,320	-0-	-0-	-0-	-0-	73,514	73,514
Total Expenditures	\$ 421	\$ 76,905	\$ 77,320	\$ -0-	\$ 1,726,241	\$ 1,726,241	\$ -0-	\$ 73,514	\$ 73,514
Excess of Revenues Over (Under) Expenditures	\$ -0-	\$ 78,605	\$ 78,605	\$ -0-	\$ 1,353,592	\$ 1,353,592	\$ -0-	\$ -0-	\$ -0-
Other Financing Sources (Uses): Operating transfers in (out)	-0-	-0-	-0-	-0-	(1,721,225)	(1,721,225)	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	78,605	78,605	-0-	(367,633)	(367,633)	-0-	-0-	-0-
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	1,664,159	1,664,159	-0-	-0-	-0-
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ 78,605	\$ 78,605	\$ -0-	\$ 1,296,526	\$ 1,296,526	\$ -0-	\$ -0-	\$ -0-

ST. LOUIS COUNTY

COMBINED SCHEDULE OF FEDERAL GRANT ACTIVITY

Federal Department Grant Number Grant Period Grant Name	Department of Agriculture See Combining Schedule			Department of Commerce 06-22-00008 9/16/83 to Project Completion Parking Ramp/Skywalk/Elevator/Stairwells			Department of Health & Human Services See Combining Schedule		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:									
Federal									
Direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 900,000	\$ 900,000	\$ -0-	\$ -0-	\$ -0-
Flow-through	20,198	84,948	105,146	-0-	-0-	-0-	278,554	14,394,348	14,672,902
Administration reimbursement	-0-	473,158	473,158	-0-	-0-	-0-	-0-	6,844,052	6,844,052
Total Federal	\$ 20,198	\$ 558,106	\$ 578,304	\$ -0-	\$ 900,000	\$ 900,000	\$ 278,554	\$ 21,238,400	\$ 21,516,954
State									
Program reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	139,280	10,105,919	10,245,199
Administration reimbursement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total State	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 139,280	\$ 10,105,919	\$ 10,245,199
Local									
County	-0-	585,871	585,871	-0-	-0-	-0-	120,664	14,736,963	14,857,627
Program receipts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,596,825	2,596,825
Total Local	\$ -0-	\$ 585,871	\$ 585,871	\$ -0-	\$ -0-	\$ -0-	\$ 120,664	\$ 17,333,788	\$ 17,454,452
Total Revenues	\$ 20,198	\$ 1,143,977	\$ 1,164,175	\$ -0-	\$ 900,000	\$ 900,000	\$ 538,498	\$ 48,678,107	\$ 49,216,605
EXPENDITURES:									
General government	\$ -0-	\$ -0-	\$ -0-	\$ 466,919	\$ 1,915,877	\$ 2,382,796	\$ -0-	\$ -0-	\$ -0-
Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Social Services	20,198	1,143,977	1,164,175	-0-	-0-	-0-	695,919	48,720,715	49,416,634
Culture recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	\$ 20,198	\$ 1,143,977	\$ 1,164,175	\$ 466,919	\$ 1,915,877	\$ 2,382,796	\$ 695,919	\$ 48,720,715	\$ 49,416,634
Excess of Revenues Over (Under) Expenditures	-0-	-0-	-0-	(466,919)	(1,015,877)	(1,482,796)	(157,421)	(42,608)	(200,029)
Other Financing Sources (Uses):									
Operating transfers in (out)	-0-	-0-	-0-	466,919	1,015,877	1,482,796	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-0-	-0-	-0-	-0-	-0-	-0-	(157,421)	(42,608)	(200,029)
Fund Balance, Federal Grant Activity - Beginning	-0-	-0-	-0-	-0-	-0-	-0-	(3,288)	(160,709)	(3,288)
Fund Balances, Federal Grant Activity - Ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$(160,709)	\$(203,317)	\$(203,317)

ST. LOUIS COUNTY

COMBINED SCHEDULE OF FEDERAL GRANT ACTIVITY

Grant Name	TOTAL		
	All Federal Grants		
	Cumulative thru 12/31/83	Activity in 1984	Cumulative thru 12/31/84
REVENUES:			
Federal			
Direct	\$ -0-	\$ 3,808,168	\$ 3,808,168
Flow-through	299,173	14,634,806	14,933,979
Administration reimbursement	-0-	7,317,210	7,317,210
Total Federal	\$ 299,173	\$25,760,184	\$26,059,357
State			
Program reimbursement	139,280	10,112,944	10,252,224
Administration reimbursement	-0-	-0-	-0-
Total State	\$ 139,280	\$10,112,944	\$10,252,224
Local			
County	120,664	15,414,340	15,535,004
Program receipts	-0-	2,743,473	2,743,473
Total Local	\$ 120,664	\$18,157,813	\$18,278,477
Total Revenues	\$ 559,117	\$54,030,941	\$54,590,058
EXPENDITURES:			
General government	\$ 466,919	\$ 2,923,944	\$ 3,390,863
Highways	-0-	708,174	708,174
Social Services	716,117	49,874,692	50,590,809
Culture recreation	421	150,419	150,840
Total Expenditures	\$1,183,457	\$53,657,229	\$54,840,686
Excess of Revenues Over (Under) Expenditures	\$ (624,340)	\$ 373,712	\$ (250,628)
Other Financing Sources (Uses): Operating transfers in (out)	466,919	(705,348)	(238,429)
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	(157,421)	(331,636)	(489,057)
Fund Balance, Federal Grant Activity - Beginning	(3,288)	1,503,450	1,660,871
Fund Balances, Federal Grant Activity - Ending	\$ (160,709)	\$ 1,171,814	\$ 1,171,814