

CONCLUSION

This Report has been prepared for the purpose of gathering information from counties, cities of the first, second and third class, and school districts with enrollment exceeding 100 students, in compliance with Minn. Stat. §6.77. The figures provided in the preceding tables are an indication of the legal fees and costs incurred by, or on behalf of, these local government units for the time period of July 1, 1996 through June 30, 1997. All figures reported, however, are unaudited financial data and the OSA makes no representation as to their accuracy.

While this Report may be used as a source of information for legal expenditures of the identified local government units, it should be noted that no specific information is provided regarding the number of claims made by or against each local government unit, the average size of the claims, or the subject of the claims. For information on the underlying claims that were the basis for the figures presented in the tables, it is suggested that the specific entity and/or insurance trust be contacted directly. Furthermore, when reviewing the data in this Report, the reader should keep in mind that there are many differences among the entities surveyed that would have an effect on the legal costs incurred. Some of the differences include the size, location, population/enrollment, and area industry of the entity.

The Office of the State Auditor is required to issue this Report on an annual basis. This being the first year such a report has been mandated by statute, the data reported is purely informational on its own. As additional reports are issued the data will have a basis for comparison.