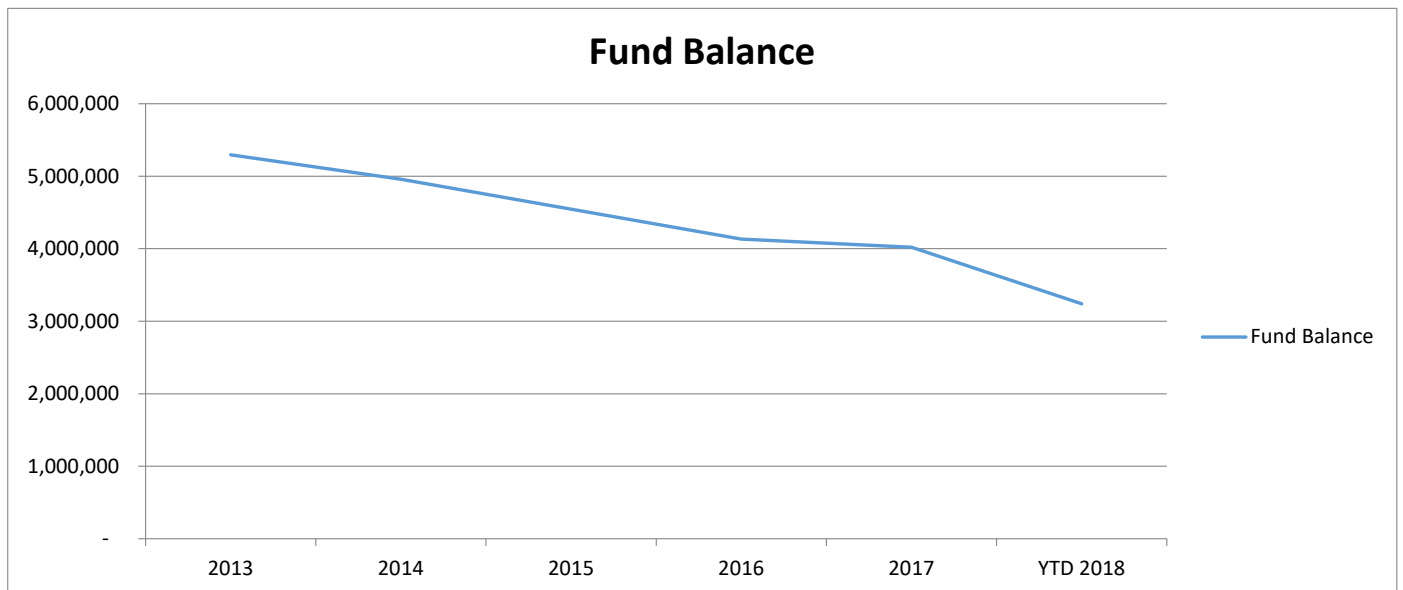


Aitkin County Health and Human Services

5-Year Trend

| | 2013 | 2014 | 2015 | 2016 | 2017 | YTD 2018 |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Fund Balance | 5,295,266 | 4,959,306 | 4,544,194 | 4,132,946 | 4,018,905 | 3,240,442 |

| | 2013 | 2014 | 2015 | 2016 | 2017 | YTD 2018 |
|------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Revenue: | | | | | | |
| Tax Levy | (2,470,280) | (1,888,237) | (1,982,478) | (2,376,726) | (2,553,009) | (1,519,466) |
| Intergovernmental Revenue | (314,824) | (270,042) | (279,448) | (207,004) | (179,511) | (45,610) |
| State Revenue | (686,351) | (881,137) | (1,043,277) | (1,062,714) | (1,140,452) | (973,090) |
| Federal Revenue | (2,136,553) | (2,168,616) | (2,084,504) | (2,047,014) | (2,222,386) | (1,617,059) |
| Third Party Revenue | (216,749) | (207,346) | (258,635) | (341,275) | (355,350) | (286,280) |
| Misc. Revenue/Pass Thru | (359,291) | (315,012) | (388,502) | (311,493) | (197,534) | (169,154) |
| Expenditure: | | | | | | |
| Payments for Recipients | 1,417,258 | 1,635,621 | 1,719,526 | 1,881,399 | 1,793,401 | 1,266,597 |
| Payroll | 3,425,849 | 3,664,934 | 3,934,931 | 4,102,280 | 4,272,534 | 3,567,372 |
| Services/Charges and Fees | 423,064 | 336,723 | 343,675 | 347,003 | 370,495 | 266,440 |
| Travel and Insurance | 89,679 | 143,562 | 156,611 | 155,526 | 90,227 | 72,918 |
| Supplies and Small Equipment | 61,402 | 73,199 | 110,486 | 100,869 | 113,538 | 92,395 |
| Capital Outlay | 52,492 | 31,266 | 38,483 | 48,764 | 25,644 | 1,326 |
| Misc. Expenditure/Pass Thru | 184,723 | 180,414 | 150,934 | 120,507 | 96,846 | 88,209 |
| Net Change to Fund Balance: | (529,581) | 335,329 | 417,802 | 410,121 | 114,444 | 744,599 |

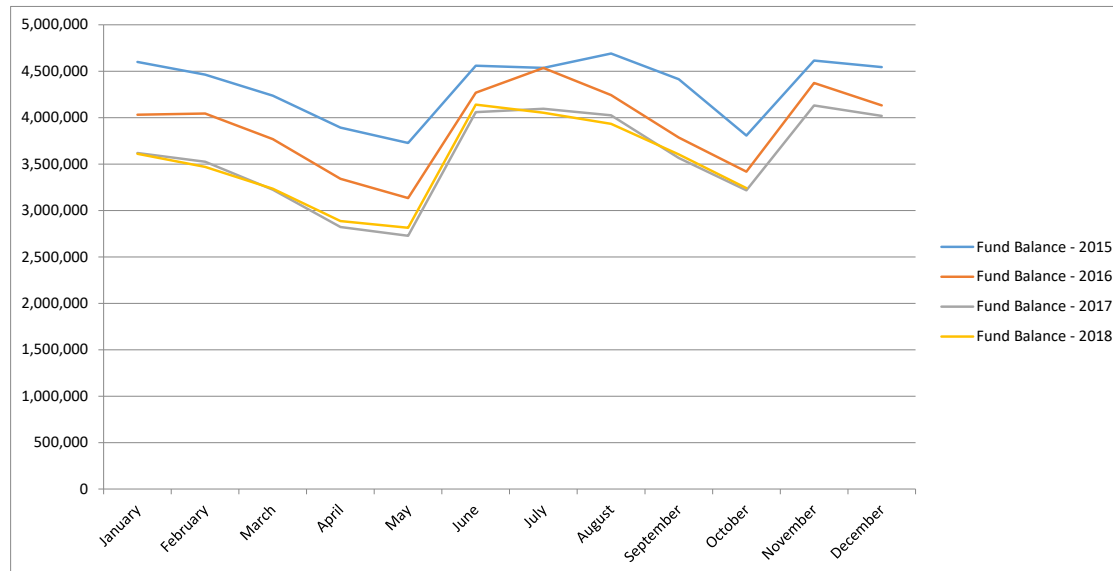


Aitkin County Health and Human Services

Financial Statement for Board

| | January | February | March | April | May | June | July | August | September | October | November | December |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Fund Balance - 2015 | 4,600,651 | 4,463,903 | 4,236,061 | 3,892,021 | 3,727,220 | 4,560,231 | 4,534,967 | 4,690,698 | 4,413,847 | 3,806,907 | 4,615,850 | 4,544,194 |
| Fund Balance - 2016 | 4,031,619 | 4,044,030 | 3,768,001 | 3,340,621 | 3,133,611 | 4,268,703 | 4,534,967 | 4,244,044 | 3,785,410 | 3,417,297 | 4,372,735 | 4,132,946 |
| Fund Balance - 2017 | 3,619,229 | 3,524,864 | 3,223,404 | 2,822,304 | 2,727,519 | 4,060,299 | 4,095,282 | 4,024,250 | 3,565,913 | 3,217,691 | 4,131,280 | 4,018,905 |
| Fund Balance - 2018 | 3,611,051 | 3,469,435 | 3,233,426 | 2,886,928 | 2,813,898 | 4,140,160 | 4,052,414 | 3,933,909 | 3,604,831 | 3,240,442 | | |

| | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | YTD 2018 |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|---------------|----------------|----------------|----------------|----------|----------|----------------|
| Revenue: | | | | | | | | | | | | | |
| Tax Levy | 0 | 0 | 0 | 0 | 0 | (1,519,466) | 0 | 0 | 0 | 0 | | | (1,519,466) |
| Intergovernmental Revenue | 0 | 0 | 0 | 0 | 0 | 0 | (19,034) | (3,907) | (22,670) | 0 | | | (45,610) |
| State Revenue | (8,065) | (81,475) | (116,121) | (2,494) | (89,836) | (135,262) | (303,153) | (183,816) | (52,866) | 0 | | | (973,090) |
| Federal Revenue | (38,351) | (199,063) | (351,280) | (35,625) | (267,139) | (251,761) | (80,144) | (307,940) | (85,980) | 224 | | | (1,617,059) |
| Third Party Revenue | (24,515) | (33,823) | (31,590) | (39,049) | (9,689) | (36,100) | (55,123) | (25,651) | (30,740) | 0 | | | (286,280) |
| Misc. Revenue/Pass Thru | (19,061) | (39,025) | (21,366) | (15,602) | (14,489) | (36,005) | (7,922) | (13,366) | (3,089) | 771 | | | (169,154) |
| Expenditure: | | | | | | | | | | | | | |
| Payments for Recipients | 113,055 | 137,421 | 137,323 | 110,992 | 142,911 | 112,050 | 158,028 | 112,540 | 123,896 | 118,382 | | | 1,266,597 |
| Payroll | 339,347 | 356,603 | 471,687 | 329,041 | 344,172 | 346,934 | 348,082 | 486,695 | 346,192 | 198,621 | | | 3,567,372 |
| Services/Charges and Fees | 32,651 | 32,692 | 20,692 | 32,347 | 17,063 | 23,734 | 29,074 | 33,402 | 23,323 | 21,462 | | | 266,440 |
| Travel and Insurance | 38,484 | 2,215 | 3,495 | 5,342 | 5,096 | 4,043 | 3,384 | 5,220 | 3,008 | 2,631 | | | 72,918 |
| Supplies and Small Equipment | 2,753 | 6,911 | 2,692 | 16,279 | 9,759 | 8,284 | 2,625 | 7,606 | 15,849 | 19,637 | | | 92,395 |
| Capital Outlay | 0 | 0 | 0 | 412 | 0 | 0 | 0 | 914 | 0 | 0 | | | 1,326 |
| Misc. Expenditure/Pass Thru | 2,467 | 9,880 | 4,642 | 11,403 | 10,125 | 15,846 | 11,387 | 8,453 | 11,344 | 2,663 | | | 88,209 |
| Net: | 438,765 | 192,334 | 120,173 | 413,046 | 147,974 | (1,467,702) | 87,205 | 120,149 | 328,266 | 364,389 | 0 | 0 | 744,599 |



| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Foster Care Expense | 847,823 | 818,453 | 834,512 | 950,273 | 970,888 | 886,243 | 816,028 | 590,994 | 628,755 | 626,426 | 686,956 | 723,125 | 322,127 |
| # of Children | 73 | 75 | 63 | 64 | 57 | 56 | 49 | 50 | 53 | 65 | 62 | 71 | |

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Foster Care | | | | | | | | | | | | | |
| Child Shelter | 3,017 | 5,139 | 0 | 850 | 0 | 177 | 2,696 | 2,817 | 0 | 1,071 | 2,384 | 0 | 0 |
| ICWA | 2,448 | 0 | 0 | 709 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corrections | 35,626 | 6,465 | 5,444 | 4,227 | 9,488 | 2,656 | 6,151 | 1,378 | 1,968 | 0 | 0 | 0 | 0 |
| Treatment Foster Care | 0 | 8,451 | 0 | 0 | 33,227 | 101,130 | 96,216 | 79,138 | 35,418 | 18,948 | 0 | 0 | 0 |
| ICWA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,870 | 18,632 | 11,055 | 7,966 |
| Corrections | 0 | 0 | 33,530 | 33,811 | 22,857 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Family Foster Care | 318,577 | 462,600 | 384,829 | 396,552 | 346,845 | 167,154 | 174,298 | 241,526 | 158,688 | 190,403 | 289,650 | 234,738 | 218,710 |
| ICWA | 49,915 | 101,147 | 131,779 | 99,413 | 111,278 | 138,816 | 92,451 | 11,382 | 24,570 | 52,441 | 72,284 | 63,041 | 15,928 |
| Corrections | 19,740 | 0 | 0 | 0 | 18,695 | 11,627 | 9,783 | 0 | 1,998 | 10,011 | 0 | 0 | 0 |
| Rule 8 - Group Home | 53,677 | 12,310 | 3,174 | 19,938 | 14,710 | 45,321 | 7,062 | 0 | 100 | 35,955 | 0 | 25,692 | 0 |
| ICWA | 0 | 0 | 23,947 | 10,952 | 48,097 | 16,400 | 25,716 | 7,306 | 888 | 0 | 0 | 0 | 0 |
| Corrections | 0 | 18,675 | 8,132 | 44,677 | 13,373 | 17,570 | 43,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| Correction Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,953 | 0 | 0 | 0 | 83,298 | 48,900 |
| ICWA | 37,418 | 46,204 | 35,438 | 68,751 | 103,404 | 107,921 | 56,691 | 21,011 | 68,770 | 27,341 | 47,201 | 890 | 28,018 |
| Corrections | 264,032 | 141,084 | 107,867 | 120,751 | 66,821 | 208,353 | 188,862 | 142,442 | 292,193 | 142,279 | 149,222 | 0 | 0 |
| Northstar Kinship Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,973 | 0 | 10,796 |
| Northstar Adoption Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,107 |
| Extended Foster Care | 0 | 0 | 0 | 0 | 0 | 1,228 | 0 | 0 | 100 | 0 | 0 | 3,960 | 10,298 |
| Electronic Monitoring | 976 | 1,848 | 0 | 1,504 | 1,201 | 0 | 352 | 2,904 | 0 | 0 | 0 | 0 | 0 |
| Rule 5 - Residential Treatment | 56,466 | 0 | 61,170 | 95,415 | 103,210 | 70,889 | 99,575 | 21,835 | 119,466 | 96,403 | 139,532 | 301,090 | 7,579 |
| ICWA | 0 | 7,175 | 36,321 | 42,836 | 36,960 | 0 | 0 | 36,571 | 0 | 48,012 | 27,891 | 0 | 0 |
| Corrections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Respite | 428 | 115 | 882 | 7,862 | 34,851 | 8,645 | 9,183 | 2,358 | 919 | 5,765 | 1,276 | 2,356 | 0 |
| Child Care | 1,406 | 2,178 | 0 | 671 | 1,579 | 1,167 | 0 | 718 | 592 | 4,495 | 981 | 179 | 0 |
| Health Services | 386 | 695 | 0 | 455 | 82 | 194 | 382 | 111 | 2,607 | 3,108 | 195 | 132 | 0 |
| Transportation | 4,436 | 5,897 | 5,464 | 10,803 | 9,584 | 10,268 | 7,188 | 14,129 | 9,790 | 7,789 | 6,098 | 10,864 | 4,021 |
| Total Foster Care Expenses: | 848,548 | 819,983 | 837,977 | 960,176 | 976,259 | 909,516 | 819,923 | 610,578 | 718,066 | 651,892 | 757,319 | 737,293 | 370,324 |

