

REQUEST FOR BOARD ACTION

DATE: February 10, 2009

Date of Board Meeting

Auditor's Office
ORIGINATING DEPARTMENT

DE
DEPARTMENT APPROVAL:
Dept Head Initial

AGENDA ITEM:
Financial Summary for the Year Ended December 31, 2008

PREVIOUS ACTION:

RECOMMENDED BOARD ACTION:

COMMENTS:
Informational Only

Mike Carlson, Deputy Auditor for Finance, will be present at the Board Meeting for any questions.

Approximate length of presentation: 5 Minutes.

DEBORAH A. ERICKSON..... AUDITOR
TODD O. DAHL..... SHERIFF
DONALD F. RYAN..... ATTORNEY
LAUREEN E. BORDEN..... TREASURER
KATHY LUDENIA..... RECORDER
TIMOTHY J. HOULE..... ADMINISTRATOR
MARTYN SCHMIDT..... ASSESSOR
LYNDON A. ROBJENT..... HIGHWAY ENGINEER
DON SIGETY, L.S..... SURVEYOR

TAMRA LASKA..... HUMAN RESOURCES
DARRRELL PASKE..... COURT ADMINISTRATOR
SHEILA SKOGEN, CONTACT..... COMMUNITY HEALTH
MARK LIEDL..... LAND SERVICES DIRECTOR
DOUGLAS R. MORRIS..... WASTE MANAGEMENT DIRECTOR
SUSAN M. BECK..... HUMAN SERVICES DIRECTOR
JIM EDER..... INFORMATION SYSTEMS DIRECTOR
ROBERT M. NELSON..... VETERANS SERVICE OFFICER
JOHN BOWEN..... EMERGENCY MANAGEMENT DIRECTOR

DEBORAH A. ERICKSON, COUNTY AUDITOR
CROW WING COUNTY COURTHOUSE
326 LAUREL STREET, SUITE 22
BRAINERD, MINNESOTA 56401

COUNTY COMMISSIONERS
ROSEMARY FRANZEN, CHAIR DOUG HOUGE, VICE CHAIR
PHIL TRUSTY PAUL M. THIEDE RACHEL REABE NYSTROM

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CROW WING COUNTY
BRAINERD, MINNESOTA 56401

February 3, 2009

Rosemary Franzen, Chair
Board of County Commissioners
Crow Wing County
Brainerd, Minnesota 56401

Dear Commissioner Franzen:

The attached December 2008 Financial Summary was prepared from the Integrated Financial System's Revenues and Expenditures Budget Report for the year ending December 31, 2008 (100.00% of the calendar year). The financial information is prepared in the cash basis of accounting.

GENERAL, HIGHWAY, AND HUMAN SERVICES FUND BALANCES

Recognizing the importance of maintaining an appropriate level of fund balances, analysis on actual versus targeted fund balances has been provided for the General Fund, Highway Fund and Human Services Fund. These three funds are the County's primary levied funds of the County.

In 2008 the Highway Fund had an operating surplus of \$3,332,090. The Highway Fund Balance as of December 31, 2008, is at \$2,766,705 or 25.10% of the 2009 Highway amended budget.

At year end County State Aid Highway (CSAH) 2 project 18-602-25 was unfinished and; upon its completion would utilize about \$1,100,000 of the Highway fund balance. Additionally, CSAH 3 project 18-603-18 was deferred in 2008 due to unfavorable bids and will be completed in 2009 utilizing about \$1,130,000 of the existing fund balance. Finally, with CSAH 4 project 18-604-07 anticipating \$1,150,000 in Right of Way acquisitions, any extra funds at December 31, 2008 would risk being needed for this project.

In 2008 the Highway department managed its cash flow and resources well. However, with all of the December 31, 2008 fund balance already accounted for in projects, prioritization and adequate cash flow will continue to be important principles.

In 2008, the Human Services Fund had an operating surplus of \$388,518, despite additional unbudgeted contributions to South Country Health Alliance of \$1,041,379 that impacted the Human Services Fund. The Human Services Fund Balance as of December 31, 2008, is \$6,617,094 or 33.60% of the 2009 Human Services amended budget.

In 2008, the General Fund had an operating deficit of \$236,564; decreasing the General Fund's Fund Balance at year-end to \$14,109,243. The Unreserved/ Undesignated portion of this fund balance is \$11,804,909 or 43.65% of the 2009 General Fund amended budget.

The Unreserved/Undesignated Fund Balances targeted for the General, Highway and Human Services Funds are as follows:

General Fund	41.67% or 5 months of the 2009 budget
Highway Fund	25.00% or 3 months of the 2009 budget
Human Services Fund	25.00% or 3 months of the 2009 budget

GENERAL FUND EXPENDITURES

General fund expenditures came in at 94.69% percent of the 2008 amended budget. The majority of County departments fell within their budgetary limitations. Listed below are the general fund departmental expenditures that exceeded approved budgetary levels as of the year ending December 31, 2008.

GENERAL FUND: DEPARTMENT	EXPENDITURES		% OF BUDGET
	BUDGET	ACTUAL	
Court Administrator	200,000	285,990	143.00%
Boat & Water	234,310	295,640	126.17%
Law Library	63,000	79,011	124.43%
CWC Tower	9,075	10,465	115.32%
County Commissioners	217,707	221,222	101.61%
Facilities	1,795,221	1,823,425	101.57%
County Extension	169,905	172,059	101.27%

The Law Library has a Reserved Fund Balance and thus the overspending of their budget had no impact on the General Fund's Unreserved-Undesignated Fund Balance.

The Court Administration exceeded their budget mainly in the area of attorney fees.

The Sheriff's Boat and Water budget was exceeded mainly due to an unbudgeted grant received for a boat. The grant revenues helped offset the excess expenditures. The net expenditure budget variance was \$14,764.

GENERAL FUND REVENUES

General fund revenues came in at 99.13% percent of the 2008 budget. Listed below are a few general fund departmental revenues that did not meet their desired budgetary level as of December 31, 2008.

GENERAL FUND: DEPARTMENT	REVENUES		% OF BUDGET
	BUDGET	ACTUAL	
Emergency Management	55,671	6,527	11.72%
Juvenile Detention	100,906	50,453	50.00%
Veterans Service	16,000	8,104	50.65%
Planning & Zoning	776,800	476,806	61.38%
CWC Tower	17,771	12,931	72.76%
County Treasurer	137,600	105,420	76.61%
Weed & Seed Inspector	3,000	2,474	82.47%
County Recorder	401,800	377,831	94.03%
Information Systems	16,000	15,431	96.44%
Non Departmental	21,201,566	20,583,387	97.08%

The Emergency Management revenue budget variance was due to a budget oversight.

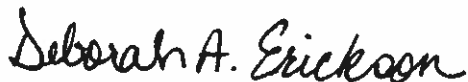
The State of Minnesota \$596,137 unallotment of County Program Aid impacted the Non Departmental, Attorney, Juvenile Detention, and Human Service budgets. The Non Departmental budget also reported \$446,079 less in Interest Income for 2008 than originally forecasted.

The Planning and Zoning Department and County Recorder's Office are largely impacted by the economic state of the housing market.

The rest of the departmental budgets listed are fairly immaterial in total and are mainly due to lower levels of charges for services than originally forecasted.

In Conclusion, the 2008 overall financial results were fairly positive as the County maintained an appropriate level of fund balances. I commend departments for the time and attention they give to their budgets and the ongoing monitoring that takes place.

Sincerely,



DEBORAH A. ERICKSON
County Auditor

DAE:mjc

MEMORANDUM



CROW WING COUNTY
BRAINERD, MN 56401

COUNTY AUDITOR'S OFFICE

To: Crow Wing County Board of Commissioners

From: Mike Carlson, Accounting & Finance Manager

CC: Department Heads, Elected Officials
Paul Ruff, and Duane Ruona

Date: January 26, 2009

Re: Financial Summary Through December, 2008

- | | |
|--|------------|
| 1. Summary of Revenues & Expenditures | Page 1-10 |
| 2. General Fund (Fund Balance Graphs) | Page 11-12 |
| 3. Highway Fund (Fund Balance Graphs) | Page 13-14 |
| 4. Human Services Fund (Fund Balance Graphs) | Page 15-16 |

**Crow Wing County
2008 Budget Status**

Monthly Financial Summary			2008 Revenues		December	2008 Expenses		December
26 of 26 Payrolls (100%) or 12 of 12 Months (100%)			Adjusted	December	%	Adjusted	December	%
Fund #	Dept #	Departments	Budget	YTD	Received	Budget	YTD	Expended
COUNTY GOVERNMENTAL FUNDS								
 <u>General Fund (1)</u>								
 <u>General Government</u>								
01	001	County Commissioners	-	-		217,707	221,222	101.61%
01	002	Chairman's Contingent	-	-		500	500	100.00%
01	012	Court Administrator	54,000	61,915	114.66%	200,000	285,990	143.00%
01	013	Law Library	61,000	63,704	104.43%	63,500	79,011	124.43%
01	035	County Administrator	-	10		279,969	266,738	95.27%
01	041	County Auditor	148,215	214,849	144.96%	1,341,142	1,292,665	96.39%
01	042	County Treasurer	137,600	105,420	76.61%	358,628	316,677	88.30%
01	043	County Assessor	10,600	13,033	122.95%	1,169,066	1,070,330	91.55%
01	061	Purchasing	-	-		120,320	119,273	99.13%
01	062	Information Services	16,000	15,431	96.44%	747,054	654,045	87.55%
01	063	Elections	5,000	7,665	153.30%	283,081	273,495	96.61%
01	064	Incidental	30,000	21,306	71.02%	186,250	174,795	93.85%
01	065	Central Administration	-	10		1,405,940	1,177,300	83.74%
01	70	Risk Management	-	-		3,500	530	15.14%
01	071	Human Resources	-	-		149,249	142,181	95.26%
01	091	County Attorney	11,733	34,739	296.08%	1,481,972	1,461,157	98.60%
01	092	Attorney's Contingent	-	-		7,500	382	5.09%
01	093	Attorney's Forfeiture	-	64,889		-	58,883	
01	091	Children's Trust	-	4,000		-	10,226	
01	101	County Recorder	401,800	377,831	94.03%	491,217	463,637	94.39%
01	102	County Surveyor	20,000	47,137	235.69%	355,129	343,255	96.66%
01	103	GIS (Geographical Information System)	-	-		148,979	141,585	95.04%
01	111	Government Buildings	181,850	187,475	103.09%	1,795,221	1,823,425	101.57%
01	121	Planning & Zoning	776,800	476,806	61.38%	793,439	641,534	80.85%
01	122	Veteran Service	16,000	8,104	50.65%	238,790	220,571	92.37%
01	137	Dog Ordinance	15,000	27,683	184.55%	70,000	69,149	98.78%
01	148	County Transit Appropriation	-	-		38,500	34,053	88.45%
01	149	Appropriations General Government	-	-		262,288	262,288	100.00%
Subtotal (General Government)			1,885,598	1,732,007	91.85%	12,208,941	11,604,897	95.05%

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26 of 26 Payrolls (100%) or 12 of 12 Months (100%)			Adjusted	December	%		Adjusted	December	%
Fund #	Dept #	Departments	Budget	YTD	Received		Budget	YTD	Expended
<u>Public Safety</u>									
01	202	Mining Inspector	-	-			5,633	393	6.98%
01	203	Coroner	-	-			168,000	162,413	96.67%
01	204	County Sheriff	623,845	930,205	149.11%		5,775,696	5,744,700	99.46%
01	205	Sheriff's Contingent	-	14,303		Reserved Funds	7,000	13,704	195.77%
01	206	Enhanced 911	144,585	147,015	101.68%		103,209	84,774	82.14%
01	207	Boat & Water	83,500	129,066	154.57%		234,310	295,640	126.17%
01	251	County Jail	1,869,600	1,890,436	101.11%		4,601,565	4,556,562	99.02%
01	252	Juvenile Detention	100,906	50,453	50.00%		313,000	318,619	101.80%
01	261	Sentence to Serve	-	8,952			69,820	80,563	115.39%
01	262	Corrections	-	-			316,279	316,279	100.00%
01	281	Emergency Management	55,671	6,527	11.72%		164,861	163,720	99.31%
01	288	CWC Tower	17,771	12,931	72.76%		9,075	10,465	115.32%
01	299	Appropriations Public Safety	-	-			2,500	2,500	100.00%
Subtotal (Public Safety)			2,895,878	3,189,888	110.15%		11,770,948	11,750,332	99.82%
01	403	<u>County Health</u>	1,296,662	1,549,161	119.47%		2,676,686	2,523,904	94.29%
<u>Culture & Recreation</u>									
01	501	Parks	-	3,165			195,310	83,643	42.83%
01	502	Parks Reserve	200,000	207,375	103.69%		375,000	73,626	19.63%
01	553	Kitchigami Library	548,044	516,822	94.30%		548,044	548,044	100.00%
01	599	Appropriations Culture Recreation	-	-			50,000	50,000	100.00%
Subtotal (Culture & Recreation)			748,044	727,362	97.24%		1,168,354	755,313	64.65%
<u>Conservation of Natural Resources</u>									
01	650	County Extension	-	1,830			169,905	172,059	101.27%
01	652	Weed & Seed Inspector	3,000	2,474	82.47%		23,275	20,684	88.87%
01	699	Appropriations	-	-			132,960	130,550	98.19%
Subtotal (Conservation)			3,000	4,304	143.47%		326,140	323,293	99.13%
01	850	Non Departmental	21,201,566	20,583,387	97.08%		1,105,893	744,428	67.31%
Totals General Fund			28,030,748	27,786,109	99.13%		29,256,962	27,702,167	94.69%

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Fund #	Dept #	Departments	Budget	YTD	Received	Budget	YTD	Expended
		<u>Highway (2)</u>						
02	352	Highways	9,191,659	13,889,594	151.11%	8,691,659	10,557,504	121.47%
		<u>Human Services (6)</u>						
06	401	Income Maintenance	4,581,052	4,621,270	100.88%	5,780,144	5,752,579	99.52%
06	601	Social Services	15,033,990	17,200,616	114.41%	15,163,027	15,680,789	103.41%
		Totals Social Services	19,615,042	21,821,886	111.25%	20,943,171	21,433,368	102.34%
		<u>SCORE (7)</u>						
07	391	SCORE	1,058,000	1,070,664	101.20%	866,758	650,316	75.03%
07	392	Landfill SW111	-	-		11,210	80,142	714.92%
07	394	Old Brainerd Dumpt	-	-		500	3,148	629.60%
07	396	Landfill SW-440 (Dem.) - Post Closure Care	-	-		600	525	87.50%
		Totals SCORE	1,058,000	1,070,664	101.20%	879,068	734,131	83.51%
		<u>Tobacco Compliance (8)</u>						
08	418	Tobacco	-	1,425		-	-	
		<u>Timber (10)</u>						
10	675	Timber	-	-		-	-	
		<u>Building (11)</u>						
11	111	Government Buildings	1,565,450	1,535,751	98.10%	377,315	145,024	38.44%
		<u>Elections Grant (13)</u>						
13	63	Elections	-	1,346		-	13,255	
		<u>Recorder's Technology (15)</u>						
15	101	Recorder's Technology	252,000	204,259	81.06%	80,205	158,958	198.19%
		<u>Recorder Fee (Imp Land Based Records) (16)</u>						
16	101	Recorder's Technology	272,000	224,664	82.60%	104,366	578,562	554.36%

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<u>Senior Citizen's Volunteers (23)</u>								
23	759	Federal Expense	43,919	28,077	63.93%	43,919	43,154	98.26%
23	761	State Expense	9,944	-	0.00%	9,944	7,091	71.31%
23	762	County Expense	106,163	128,202	120.76%	106,163	110,188	103.79%
Totals Senior Citizen's Volunteers			160,026	156,279	97.66%	160,026	160,433	100.25%
<u>MN Estate Recoveries (24)</u>								
24	000	MN Estate Recoveries - Undesignated	-	59,505		-	-	
<u>Grants Land (25)</u>								
25	855	Grants Assisted Programs	66,000	72,377	109.66%	66,000	26,890	40.74%
<u>Grants Extension (27)</u>								
27	651	Grants	30,000	2,900	9.67%	30,000	7,532	25.11%
<u>Forfeited Tax Sale (68)</u>								
68	656	County Land Management	952,950	1,524,037	159.93%	1,592,183	1,548,528	97.26%
<u>Missing Heirs (75)</u>								
75	850	Non Departmental	-	1,873		-	57,229	
<u>Environmental Trust (76)</u>								
76	850	Non Departmental	-	84,086		-	-	
<u>Tax Sale Assurance (79)</u>								
79	850		-	1,035		-	-	

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DEBT SERVICE FUNDS								
<u>Debt Service-County Jail Bonds (2004B) (32)</u>								
32	815	Debt Service	1,490,114	1,475,924	99.05%	1,409,856	1,409,787	100.00%
<u>Debt Service-Capital Improvement Bonds (2004A) (33)</u>								
33	815	Debt Service	2,793,958	2,767,350	99.05%	2,659,313	2,659,243	100.00%
<u>Debt Service - Detention Lease Rev Bonds (34)</u>								
34	815	Debt Service	447,664	789,553	176.37%	467,760	467,760	100.00%
<u>Debt Service - Airport Bonds (35)</u>								
35	815	Debt Service	213,564	217,175	101.69%	203,895	203,827	99.97%
<u>Debt Service - Capital Equipment Notes (45)</u>								
45	815	Debt Service	1,233,763	1,221,321	98.99%	1,105,413	1,105,343	99.99%
<u>TOTAL COUNTY FUNDS (excluding Capital</u>								
<u>Projects Funds & Enterprise Funds)</u>								
			67,372,938	74,909,113	111.19%	68,027,192	68,969,541	101.39%

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Fund #	Dept #	Departments	Budget	YTD	Received	Budget	YTD	Expended
COUNTY CAPITAL PROJECT FUNDS								
<u>Cap Project - Jail Bonds (2004B) (40)</u>								
40	111	Government Buildings	-	196,030		-	258,723	
<u>Cap Project - Cap Imp Bonds (2004A) (41)</u>								
41	111	Government Buildings	-	75,966		-	75,965	
<u>Equipment Note Proceeds (43)</u>								
43	000		-	-		-	1,663,402	

**Crow Wing County
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COUNTY BUSINESS ENTERPRISE FUNDS								
<u>Solid Waste (59)</u>								
59	390	Administration	2,006,660	1,560,121	77.75%	109,251	103,140	94.41%
59	392	Landfill SW111	-	-		-	-	
59	393	Landfill SW376	-	-		2,892,600	2,724,586	94.19%
59	394	Brainerd Dump	-	-		-	-	
59	395	Demolition	-	-		21,000	34,987	166.60%
Totals Solid Waste Enterprise Fund			2,006,660	1,560,121	77.75%	3,022,851	2,862,713	94.70%
<u>Demolition Trust (69)</u>								
69	811	Financial Assurance	-	15,714		-	-	
<u>Solid Waste Trust (71)</u>								
71	811	Financial Assurance	-	19,953		-	-	
<u>Solid Waste Trust II (72)</u>								
72	811	Financial Assurance	-	190,008		-	8,952	

**Crow Wing County
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UNORGANIZED TOWNSHIPS								
<u>First Assessment District (17)</u>								
17	129	Unorganized Revenue	100,000	100,632	100.63%	60,000	60,000	100.00%
17	254	Unorganized Fire	185,000	183,575	99.23%	147,545	147,545	100.00%
17	353	Unorganized Roads	359,000	364,753	101.60%	300,000	386,296	128.77%
Totals First Assessment District			644,000	648,960	100.77%	507,545	593,841	117.00%
<u>Second Assessment District (18)</u>								
18	129	Unorganized Revenue	6,000	4,703	78.38%	7,500	8,401	112.01%
18	254	Unorganized Fire	3,000	2,949	98.30%	2,735	2,621	95.83%
18	353	Unorganized Roads	21,750	21,841	100.42%	21,750	13,183	60.61%
Totals Second Assessment District			30,750	29,493	95.91%	31,985	24,205	75.68%

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DISCRETELY PRESENTED COMPONENT UNITS								
<u>Crow Wing HRA (29)</u>								
29	790	Housing & Redevelopment Association	70,500	71,064	100.80%	70,500	46,213	65.55%
Total Fund 29			70,500	71,064	100.80%	70,500	46,213	65.55%
<u>HRA Revolving (30)</u>								
30	790	HRA TIF Revolving	14,000	13,690	97.79%	-	-	
30	790	HRA Non-TIF Revolving	-	1,501		-	-	
Total Fund 30			14,000	15,191	108.51%	-	-	
<u>HRA Felix TIF District (31)</u>								
31	790	Housing & Redevelopment Association	7,500	5,666	75.55%	6,750	5,389	79.84%
<u>Serpent Lake Sewer District (42)</u>								
42	815	Debt Service	151,090	151,090	100.00%	151,090	151,090	100.00%

**Crow Wing County
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CENTRAL MINNESOTA COMMUNITY CORRECTIONS								
<u>C.M.J.C. (21)</u>								
21	252	Juvenile Detention	50,000	143,377	286.75%	25,000	55,701	222.80%
21	255	Corrections	-	-		25,000	57,182	228.73%
Totals Fund 21			50,000	143,377	286.75%	50,000	112,883	225.77%
<u>Community Corrections (22)</u>								
22	256	Administration	3,115,948	3,194,376	102.52%	411,068	445,265	108.32%
22	257	Aitkin Office	-	-		445,915	446,194	100.06%
22	258	Crow Wing Office	-	-		1,200,532	1,210,773	100.85%
22	259	Morrison Office	-	-		796,899	696,360	87.38%
22	260	Special Services	-	-		319,103	278,101	87.15%
Totals Fund 22			3,115,948	3,194,376	102.52%	3,173,517	3,076,693	96.95%

**Crow Wing County
2008 Budget Status**

General Fund Balance Analysis

<u>2003</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	659,293	577,490	291,570	518,731	386,042	367,689	6,909,381	579,705	361,386	819,949	1,451,329	5,914,158	18,836,723
Expenditures	2,022,452	1,576,454	1,381,558	1,541,428	1,777,972	1,633,075	1,422,181	2,014,641	1,354,855	1,930,021	1,143,176	1,697,759	19,495,572
Difference	(1,363,159)	(998,964)	(1,089,988)	(1,022,697)	(1,391,930)	(1,265,386)	5,487,200	(1,434,936)	(993,469)	(1,110,072)	308,153	4,216,399	(658,849)
<u>2004</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	535,977	337,029	344,215	475,328	474,316	856,705	6,901,816	474,278	487,887	593,294	1,120,511	6,336,987	18,938,343
Expenditures	1,940,326	1,342,431	1,416,740	1,968,605	1,408,788	1,802,560	1,426,795	1,523,846	1,285,020	1,983,624	1,389,928	1,837,721	19,326,384
Difference	(1,404,349)	(1,005,402)	(1,072,525)	(1,493,277)	(934,472)	(945,855)	5,475,021	(1,049,568)	(797,133)	(1,390,330)	(269,417)	4,499,266	(388,041)
<u>2005</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	887,570	348,700	581,149	496,316	483,727	373,445	8,357,796	844,149	695,370	542,036	1,184,789	7,549,235	22,344,282
Expenditures	2,250,983	1,454,184	1,538,718	2,035,901	1,401,976	1,942,566	1,578,040	1,708,318	2,199,337	1,520,665	1,517,864	2,221,493	21,370,045
Difference	(1,363,413)	(1,105,484)	(957,569)	(1,539,585)	(918,249)	(1,569,121)	6,779,756	(864,169)	(1,503,967)	(978,629)	(333,075)	5,327,742	974,237
<u>2006</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	1,093,961	977,093	823,723	541,135	780,045	574,322	9,775,025	957,357	696,649	1,195,848	882,395	8,606,349	26,903,902
Expenditures	2,191,741	1,668,573	2,378,176	1,829,633	1,694,285	2,209,446	2,093,536	1,923,503	2,469,074	1,660,974	1,664,746	2,375,609	24,159,297
Difference	(1,097,780)	(691,480)	(1,554,453)	(1,288,498)	(914,240)	(1,635,124)	7,681,489	(966,146)	(1,772,425)	(465,126)	(782,351)	6,230,740	2,744,605
<u>2007</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	1,069,726	589,880	397,284	1,020,976	825,941	661,490	10,314,208	885,946	626,751	1,457,207	1,151,625	8,994,076	27,995,110
Expenditures	2,306,184	1,971,365	2,629,221	1,906,923	1,843,334	2,332,536	1,951,536	2,614,167	1,838,323	1,861,426	1,775,550	2,796,871	25,827,436
Difference	(1,236,458)	(1,381,485)	(2,231,937)	(885,947)	(1,017,393)	(1,671,046)	8,362,672	(1,728,221)	(1,211,572)	(404,219)	(623,925)	6,197,205	2,167,674
<u>2008</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	1,240,509	668,658	563,200	1,121,742	705,485	566,925	10,385,948	1,026,346	653,470	1,546,507	756,284	8,981,304	28,216,378
Expenditures	3,280,786	2,400,471	2,027,965	2,149,257	2,171,335	2,245,596	2,204,035	2,615,749	1,895,528	2,335,684	2,324,465	2,802,071	28,452,942
Difference	(2,040,277)	(1,731,813)	(1,464,765)	(1,027,515)	(1,465,850)	(1,678,671)	8,181,913	(1,589,403)	(1,242,058)	(789,177)	(1,568,181)	6,179,233	(236,564)

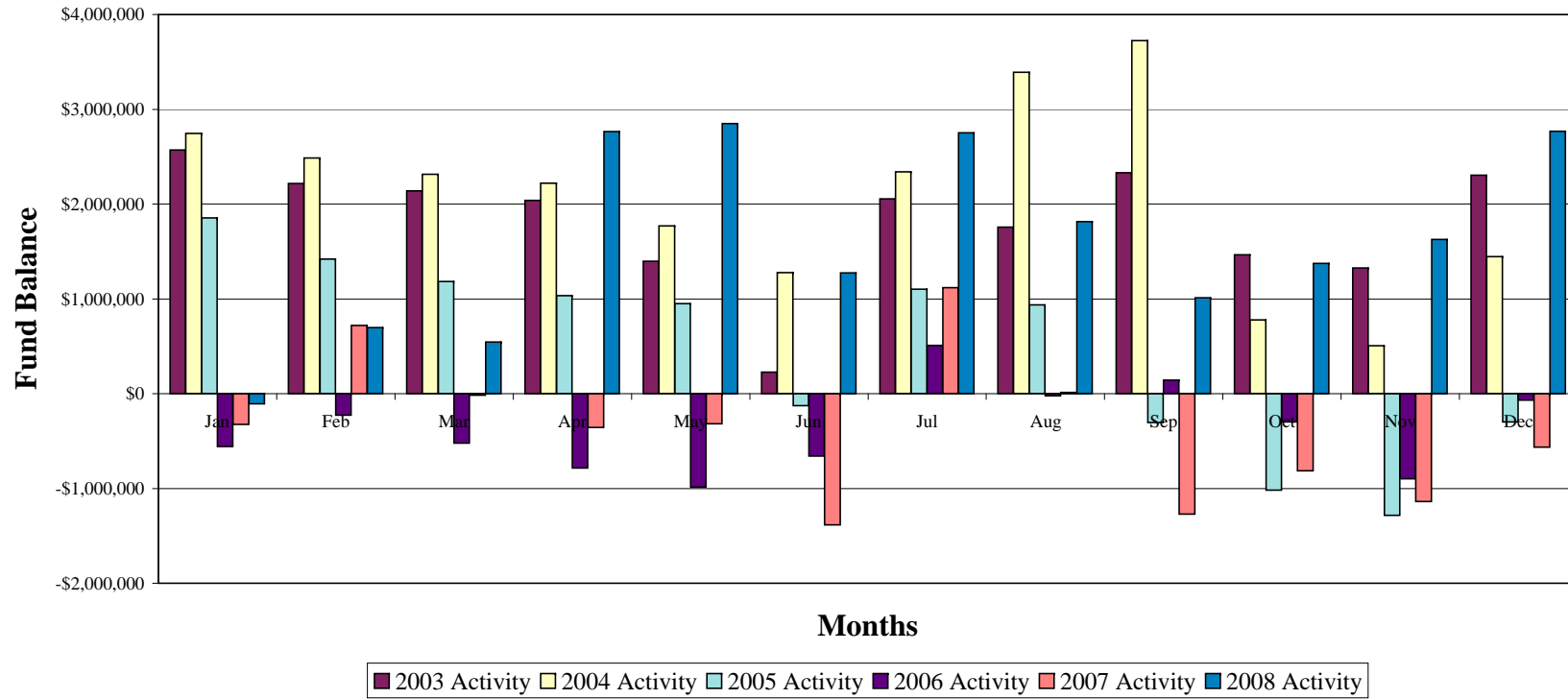
Crow Wing County
2008 Budget Report

Highway Fund Balance Analysis

<u>2003</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	1,559,331	49,486	220,484	269,996	240,657	552,785	2,326,484	279,282	1,541,013	413,818	442,999	1,400,361	9,296,696
Expenditures	449,892	401,780	300,210	369,871	882,823	1,721,762	497,675	577,148	967,560	1,280,203	582,124	419,896	8,450,944
Difference	1,109,439	(352,294)	(79,726)	(99,875)	(642,166)	(1,168,977)	1,828,809	(297,866)	573,453	(866,385)	(139,125)	980,465	845,752
<u>2004</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	969,851	40,658	124,136	369,535	86,686	352,006	1,919,618	2,161,421	812,949	285,578	542,398	1,283,195	8,948,031
Expenditures	529,240	301,790	295,595	462,749	537,989	845,478	856,094	1,109,127	480,369	3,231,549	815,427	344,344	9,809,751
Difference	440,611	(261,132)	(171,459)	(93,214)	(451,303)	(493,472)	1,063,524	1,052,294	332,580	(2,945,971)	(273,029)	938,851	(861,720)
<u>2005</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	944,329	459,187	164,481	407,145	298,380	25,890	2,103,407	820,241	938,130	416,341	447,076	1,472,370	8,496,977
Expenditures	534,382	894,930	399,401	556,686	381,667	1,103,376	873,444	987,939	2,178,222	1,129,524	714,021	486,111	10,239,702
Difference	409,947	(435,743)	(234,920)	(149,541)	(83,287)	(1,077,486)	1,229,963	(167,698)	(1,240,092)	(713,183)	(266,945)	986,259	(1,742,725)
<u>2006</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	289,514	862,713	228,206	65,392	164,861	808,097	1,992,209	67,870	595,805	1,017,818	151,546	1,442,395	7,686,426
Expenditures	548,955	530,481	524,443	326,671	366,485	480,255	827,168	599,455	429,904	1,459,529	749,321	614,100	7,456,767
Difference	(259,441)	332,232	(296,237)	(261,279)	(201,624)	327,842	1,165,041	(531,585)	165,901	(441,711)	(597,775)	828,295	229,659
<u>2007</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	125,864	1,401,720	182,405	44,592	296,728	44,683	3,472,432	699,091	111,456	1,128,943	349,780	1,523,374	9,381,068
Expenditures	379,859	360,037	918,649	383,419	259,384	1,111,014	967,738	1,805,868	1,394,459	671,857	676,135	949,379	9,877,798
Difference	(253,995)	1,041,683	(736,244)	(338,827)	37,344	(1,066,331)	2,504,694	(1,106,777)	(1,283,003)	457,086	(326,355)	573,995	(496,730)
<u>2008</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	947,175	1,446,588	242,365	2,635,480	1,400,028	2,970	3,174,689	299,119	224,587	1,125,026	793,427	1,598,140	13,889,594
Expenditures	487,956	642,027	394,796	416,360	1,314,739	1,578,090	1,699,118	1,235,602	1,027,551	760,462	543,322	457,481	10,557,504
Difference	459,219	804,561	(152,431)	2,219,120	85,289	(1,575,120)	1,475,571	(936,483)	(802,964)	364,564	250,105	1,140,659	3,332,090

Crow Wing County
2008 Budget Report

Highway Fund Balance Analysis (Cash Basis)



Highway Fund Balance

Year	01/01/XX	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2003	1,460,379	2,569,818	2,217,524	2,137,798	2,037,923	1,395,757	226,780	2,055,589	1,757,723	2,331,176	1,464,791	1,325,666	2,306,131
2004	2,306,131	2,746,742	2,485,610	2,314,151	2,220,937	1,769,634	1,276,162	2,339,686	3,391,980	3,724,560	778,589	505,560	1,444,411
2005	1,444,411	1,854,358	1,418,616	1,183,696	1,034,155	950,868	(126,617)	1,103,346	935,647	(304,445)	(1,017,628)	(1,284,573)	(298,314)
2006	(298,314)	(557,754)	(225,522)	(521,760)	(783,039)	(984,663)	(656,821)	508,220	(23,365)	142,536	(299,175)	(896,950)	(68,655)
2007	(68,655)	(322,650)	719,033	(17,211)	(356,038)	(318,694)	(1,385,025)	1,119,669	12,892	(1,270,111)	(813,025)	(1,139,380)	(565,385)
2008	(565,385)	(106,166)	698,395	545,964	2,765,084	2,850,373	1,275,253	2,750,824	1,814,341	1,011,377	1,375,941	1,626,046	2,766,705

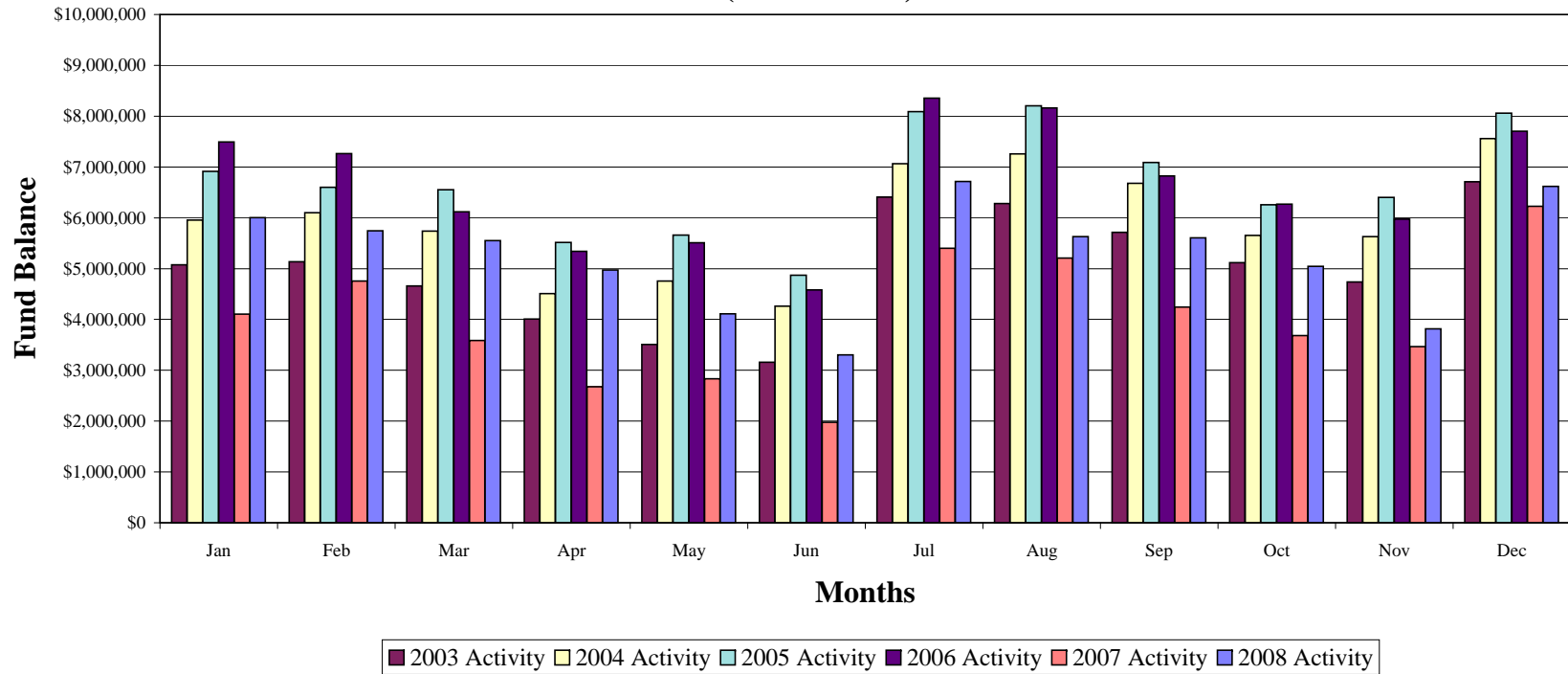
Crow Wing County
2008 Budget Report

Human Services Fund Balance Analysis

<u>2003</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	772,370	1,466,806	1,070,395	618,708	1,248,746	961,287	4,595,363	1,552,513	735,257	823,871	820,468	3,434,118	18,099,902
Expenditures	1,367,671	1,410,196	1,543,430	1,270,274	1,751,061	1,306,846	1,347,442	1,679,310	1,304,529	1,417,200	1,205,402	1,461,589	17,064,950
Difference	(595,301)	56,610	(473,035)	(651,566)	(502,315)	(345,559)	3,247,921	(126,797)	(569,272)	(593,329)	(384,934)	1,972,529	1,034,952
<u>2004</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	384,982	1,292,974	1,166,679	178,989	1,489,591	996,860	4,093,176	1,942,291	567,176	533,651	1,320,533	3,578,594	17,545,496
Expenditures	1,136,933	1,147,088	1,528,660	1,409,281	1,245,237	1,487,852	1,291,085	1,751,836	1,142,716	1,557,002	1,349,255	1,648,255	16,695,200
Difference	(751,951)	145,886	(361,981)	(1,230,292)	244,354	(490,992)	2,802,091	190,455	(575,540)	(1,023,351)	(28,722)	1,930,339	850,296
<u>2005</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	587,022	949,371	1,675,050	529,949	1,339,474	933,333	4,607,414	1,944,214	607,634	514,431	1,361,027	3,676,547	18,725,466
Expenditures	1,232,514	1,260,507	1,725,347	1,564,592	1,198,280	1,718,104	1,390,114	1,829,150	1,725,941	1,344,235	1,216,667	2,016,131	18,221,582
Difference	(645,492)	(311,136)	(50,297)	(1,034,643)	141,194	(784,771)	3,217,300	115,064	(1,118,307)	(829,804)	144,360	1,660,416	503,884
<u>2006</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	819,150	1,505,621	826,863	599,649	1,545,567	828,887	5,123,183	1,397,944	691,500	872,349	1,171,638	3,500,925	18,883,275
Expenditures	1,390,531	1,734,433	1,970,945	1,378,009	1,374,687	1,759,401	1,349,001	1,591,795	2,028,559	1,428,916	1,462,269	1,770,292	19,238,837
Difference	(571,381)	(228,812)	(1,144,081)	(778,360)	170,879	(930,514)	3,774,182	(193,851)	(1,337,059)	(556,567)	(290,631)	1,730,633	(355,562)
<u>2007</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	673,020	1,993,093	688,072	635,308	1,523,425	818,101	4,975,825	2,039,354	504,115	905,096	1,444,716	4,492,084	20,692,209
Expenditures	4,275,672	1,338,561	1,859,010	1,546,997	1,364,526	1,673,592	1,556,048	2,232,918	1,467,403	1,461,430	1,662,015	1,731,650	22,169,822
Difference	(3,602,652)	654,532	(1,170,938)	(911,689)	158,899	(855,491)	3,419,777	(193,564)	(963,288)	(556,334)	(217,299)	2,760,434	(1,477,613)
<u>2008</u>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Revenues	1,082,659	1,397,065	1,423,315	1,015,530	1,239,490	940,712	5,059,391	1,257,260	1,506,320	1,252,120	1,102,331	4,545,693	21,821,886
Expenditures	1,306,540	1,655,166	1,618,538	1,593,114	2,102,514	1,750,378	1,646,609	2,344,241	1,528,612	1,808,773	2,334,283	1,744,600	21,433,368
Difference	(223,881)	(258,101)	(195,223)	(577,584)	(863,024)	(809,666)	3,412,782	(1,086,981)	(22,292)	(556,653)	(1,231,952)	2,801,093	388,518

Crow Wing County
2008 Budget Report

Human Services Fund Balance Analysis (Cash Basis)



Human Services Fund Balance

Year	01/01/XX	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2003	5,672,620	5,077,319	5,133,929	4,660,894	4,009,328	3,507,013	3,161,454	6,409,375	6,282,578	5,713,306	5,119,977	4,735,043	6,707,572
2004	6,707,572	5,955,621	6,101,507	5,739,526	4,509,234	4,753,588	4,262,596	7,064,687	7,255,142	6,679,602	5,656,251	5,627,529	7,557,868
2005	7,557,868	6,912,376	6,601,240	6,550,943	5,516,300	5,657,494	4,872,722	8,090,022	8,205,086	7,086,780	6,256,976	6,401,336	8,061,752
2006	8,061,752	7,490,371	7,261,558	6,117,477	5,339,117	5,509,996	4,579,482	8,353,664	8,159,813	6,822,754	6,266,187	5,975,556	7,706,189
2007	7,706,189	4,103,537	4,758,069	3,587,131	2,675,442	2,834,341	1,978,850	5,398,627	5,205,063	4,241,775	3,685,441	3,468,142	6,228,576
2008	6,228,576	6,004,695	5,746,594	5,551,371	4,973,787	4,110,763	3,301,097	6,713,879	5,626,898	5,604,606	5,047,953	3,816,001	6,617,094