A Report to the Minnesota Legislature January 2008

Laws of Minnesota 2007, Chapter 147, Article 3, Section 32

Estimated Costs for Conducting Annual License Reviews in Family Child Care Programs

Minnesota Department of Human Services (DHS)
Licensing Division

Prepared by the Minnesota Department of Human Services (DHS) Licensing Division

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Four staff persons from the DHS Licensing Division participated in the development of this report. It is estimated that 30 combined hours of time was spent obtaining data, participating in meetings, preparing the fiscal summary, and drafting the report. Although the staff salaries are different, the figure of \$50 per hour is used for staff costs in preparing this report. Those costs include salary, fringe benefits, and nonsalary administrative costs. \$50 x 30 hours equals \$1,500.

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Executive Summary

The Department of Human Services (DHS) respectfully submits to the Legislature this report, which provides the estimated costs of conducting annual license reviews of family child care programs and a recommended funding allocation method to implement annual license reviews. This report was prepared by DHS Licensing Division staff in consultation with county licensing agencies.

The "Introduction" to the report references Laws of Minnesota, Chapter 147, Article 3, Section 32, which authorizes this report. In accordance with the directive of this legislation, the purpose of this report is to identify the functions that the county licensing agencies and DHS Licensing Division staff would be required to perform to implement annual reviews of licensed family child care programs, to estimate the costs associated with these reviews, and to recommend a funding allocation method.

The "Background" section provides a brief overview of the current law and respective roles of the county licensing agencies and DHS in the regulation of family child care.

The "Assumptions and Overview of Estimated Costs" section of this report identifies the assumptions utilized and an overview of the estimated costs for county licensing agencies and DHS to implement annual family child care license reviews. As discussed in the "Introduction", the assumptions used in the analysis of estimated costs were developed in consultation with county licensing agencies.

As directed by the authorizing legislation, the "Funding Allocation" section provides recommended funding allocation method options to support the implementation of annual family child care licensing reviews.

The "Conclusion" of this report summarizes the total estimated costs of \$4.045 million per year to implement the annual reviews of all licensed family child care programs.

Introduction

Laws of Minnesota 2007, Chapter 147, Article 3, Section 32, requires the Department of Human Services (DHS) to work with the counties to determine the cost of conducting annual license reviews for all licensed family child care providers, to report to the Legislature the estimated costs and recommend a funding allocation to implement these annual reviews. Specifically, the legislation states as follows:

Sec. 32. ANNUAL LICENSE REVIEW.

The commissioner of human services shall work with counties to determine the cost and propose an ongoing funding allocation from the general fund to cover the cost to counties to implement an annual license review for licensed family child care providers. The commissioner shall solicit input from counties to determine the outcome. The commissioner shall report to the house and senate committees having jurisdiction over early childhood programs by January 15, 2008, as to the costs and the funding allocation recommended for future use.

The purpose of this report is to identify the specific functions that the county licensing agencies and DHS Licensing Division staff would be required to perform to implement annual reviews of licensed family child care programs and to estimate the costs associated with these functions.

This report was prepared by DHS Licensing Division staff after obtaining input from counties. DHS Licensing staff contacted the Minnesota Association of County Social Services Administration (MACSSA) to determine the preferred method of obtaining county input and provided a preliminary draft of the cost analysis for distribution to members for purposes of initiating the discussion. It was the recommendation of MACSSA that DHS seek input from MACSSA's Early Childhood Committee, which focuses on a variety of issues relating to child care. DHS Licensing staff met with the Early Childhood Committee on December 19, 2007. The committee members provided excellent feedback and additional feedback was provided via E-mail in response to the revised cost analysis. The assumptions, analysis of estimated costs, and recommended funding allocation method set forth in this report reflect the input and incorporate the recommendations of MACSSA.

The remaining sections of the report provide the following information: 1) general background information regarding the current law and respective roles of the county licensing agencies and DHS in the regulation of family child care; 2) an overview of basic assumptions utilized and analysis of the estimated costs of implementing annual license reviews of all licensed family child care programs; 3) recommended funding allocation method options; and 4) a summary of the total estimated costs.

Background

Family child care services are licensed pursuant to Minnesota Statutes, Chapter 245A (the Human Services Licensing Act), and Minnesota Rules, parts 9502.0315 to 9502.0445. Minnesota Statutes, section 245A.16, assigns to the county licensing agencies the authority and responsibility to perform designated licensing functions and activities under Chapters 245A and 245C (the Human Services Background Studies Act). Delegated county licensing functions are further specified and governed by Minnesota Rules, parts 9543.0010 to 9543.0150. Pursuant to this assignment of responsibility, county licensing agencies are responsible for the following primary licensing functions:

- accepting and processing family child care license applications;
- ongoing monitoring of family child care programs, including conducting onsite licensing reviews and investigating allegations of licensing violations;
- conducting background studies relating to family child care in accordance with Chapter 245C;
- recommending the approval of applications for licensure by DHS;
- submitting recommendations to DHS for the denial of applicants under section 245A.05;
- issuing correction orders under section 245A.06;
- issuing variances to Minnesota Rules, parts 9502.0315 to 9502.0445, except as otherwise excluded under section 245A.16, subdivision 1;
- submitting recommendations to DHS for a conditional license under section 245A.06; and
- submitting recommendations to DHS for suspending or revoking a license or issuing a fine under section 245A.07.

DHS Licensing staff provide technical assistance to county licensing agencies in the performance of the statutorily assigned licensing functions. County licensing agencies are certified by DHS to perform the assigned licensing responsibilities pursuant to Minnesota Rules, parts 9543.0010 to 9543.0150. All family child care licenses and licensing sanctions are issued directly by the DHS Licensing Division, following review and consideration of the county's recommendation.

In addition to the monitoring and enforcement functions specified above, counties are also responsible for the enforcement and defense of licensing orders issued by DHS, including representing the Commissioner in contested case proceedings under Minnesota Statutes, Chapter 14, and fair hearings under Minnesota Statutes, section 256.045. Minnesota Statutes, section 245A.16, subdivision 4, provides that the county "shall enforce and defend the commissioner's orders under sections 245A.07, 245A.08,

subdivision 5, and chapter 245C, according to the instructions of the Commissioner." This provision further requires the county attorney to assist the county agency in the enforcement and defense of licensing orders issued by DHS. Licensing Division legal staff provide technical assistance to county attorneys upon request and as needed, relating to the defense of licensing orders. Licensing contested case hearings are conducted by administrative law judges at the Office of Administrative Hearings. The Department of Human Services pays OAH for costs incurred in the conducting licensing contested case hearings.

Family child care licenses may be issued for a license period of up to two years, pursuant to Minnesota Statutes, section 245A.04, subdivision 7. Currently, licenses are generally issued for a two-year license period and renewed every two years, with the exception of initial licenses, which are typically issued for a period of one year and relicensed on a biennial basis thereafter. The county licensing agency conducts a licensing review every two years at the time of the license renewal. Additional licensing reviews may be conducted as necessary to investigate allegations of violations of licensing requirements as well as following licensing sanctions. Minnesota Statutes, section 245A.10, subdivision 2, authorizes counties to charge family child care applicants and license holders a licensing fee not to exceed \$50 for a one-year license or \$100 for a two-year license.

Assumptions and Overview of Estimated County and DHS Costs

Basis for Determining County Costs

The following information is an overview of the assumptions utilized by DHS to determine the estimated costs to county licensing agencies for conducting annual license inspections as summarized in this report. These assumptions were developed in consultation with county licensing agencies as discussed in the "Introduction" section of this report.

- 1) **Number of reviews** the cost estimates are based on the number of family child care homes on July 1, 2007, and assumes 100 percent of the homes will be reviewed each year. The number of licensing reviews may be slightly overstated total since some programs will have been recently licensed and some will close before the annual license review is scheduled. A review of the number of family child care programs in FY06 and FY07 suggests that there are not significant changes from one year to the next.
- 2) **County licensor review time** it is estimated that the average time it takes to conduct an annual licensing review is five hours per home (average of 1 hour prep time, 1 hour travel time, 2.5 hours on-site; and ½ hour to prepare a Correction Order). See numbers 4 and 5 for additional costs related to issuing a negative licensing action.

- 3) **Travel costs** it is estimated that the average distance traveled to conduct a licensing review is 40 miles at a rate of 50.5 cents per mile (Calendar year 2008 IRS reimbursement rate)
- 4) **Number of negative actions -** Minnesota Statutes, section 245A.16, subdivision 1, paragraph (c), currently requires licensing reviews to be conducted at least once every two years. In FY07, the number of negative licensing actions in family child care was 462. However, 58 of those actions were denials and are excluded from the total, leaving 404 negative actions. It is assumed that ½ of the actions are the result of annual licensing reviews and ½ of the actions are the result of licensing complaint investigations. If 202 negative actions are based on reviews required to be conducted at least once every two years, then 404 negative actions can be expected with annual licensing reviews. The fiscal estimate assumes that the State will reimburse the counties for the full costs of all annual licensing review activities.

The ratio of negative actions to licensed programs is 404 divided by 12,266 licensed family child care homes or a ratio of .033 (33 per thousand)

- 5) **Negative action county staff time** it is estimated that the time for county staff to draft a negative action recommendation is 12 hours (8 hours of the licensor's time and 4 hours of the supervisor's time).
- 6) Contested case hearing county staff/attorney time it is estimated that 50 percent of the negative actions will result in a request for a contested case hearing. Each hearing will require 18 hours of county staff time (7 hours for the licensor [4 hours prep time and 3 hours at the hearing] and 11 hours for the county attorney [8 hours of prep time and 3 hours hearing]).
- 7) **County staff/attorney costs -** it is estimated that employee costs per hour (prorated salary, fringe, and nonsalary costs) are as follows:
 - Licensor costs (salary is estimated to be \$65,000 per year (county licensor salaries in the metro counties range between \$48,000 and \$72,000; fringe is 25 percent of salary; ongoing administrative costs for a professional staff position is estimated to be \$15,880 per year. This total is divided by 2,088 hours to give a per hour cost.

 Salary
 \$65,000

 Fringe
 \$16,250

 Admin Costs
 \$15,880

Total \$97,130 divided by 2,088 hrs equals \$46.18 per hour

 County Attorney costs (salary is estimated to be \$80,000 (based on a range of \$60,000 to \$100,000 per year)

 Salary
 \$ 80,000

 Fringe
 \$ 20,000

 Admin Costs
 \$ 15,880

Total \$115,880 divided by 2,088 hrs equals \$55.50 per hour.

 Supervisor costs are estimated to be in the same range as the County Attorney costs or \$55.50 per hour

Summary of Estimated County Costs

The following chart identifies the estimated county costs per county based on the assumptions discussed above. The estimated cost per annual review is \$286 multiplied by 12,266 programs, for an estimated total county cost of \$3,508,377, based on the following county cost areas:

County licensor review time	\$ 2,832,219
Travel costs	247,773
Licensor time for negative licensing actions	149, 541
Supervisor time for negative licensing actions	89,861
Licensor time for licensing hearings	65,424
County attorney time for licensing hearings	<u>123,558</u>

Total: \$ 3,508,376

County by County Cost Estimates

See pages 10 to 12 for a breakdown of costs, by county, calculated according to the above assumptions.

Basis for Estimating DHS Costs

The following information is an overview of the assumptions utilized by DHS to determine the estimated costs to DHS Licensing for conducting annual license inspections as summarized in this report. As discussed above in the "Background Section", under Minnesota Statutes, section 245A.16, subdivision 1, paragraph (a), county agencies recommend negative licensing actions to the Commissioner of Human Services and the Commissioner issues the licensing sanction. Establishing a requirement for annual licensing reviews in family child care will result in additional costs to DHS.

It is estimated that there will be an additional 202 negative licensing actions (404 total, but 202 licensing actions are currently addressed with existing resources) and there will be approximately 101 additional contested case hearings.

Issuing Negative Licensing Actions

A county recommendation of a negative licensing action involves activities in three areas within DHS Licensing:1.) creation of a negative action licensing file by support staff; 2.) preparation/review of a negative licensing action by a licensor and unit manager/supervisor, and; 3.) legal review of certain negative licensing actions.

First, the initial activity involves support staff who create the negative action licensing file, record the recommended action, prepare the file for assignment to a licensor by the unit manager, handle distribution of the negative action letter, and input the licensing action data into the License Information System. It is estimated that each negative action takes approximately one hour of support staff time.

202 negative actions x 1 hour = 202 hours of support staff time

Second, the unit manager assigns the county's recommended negative action to a DHS licensor to prepare the licensing action. On average, 2 hours are spent to review the file, to discuss the violation(s) and the application of the specific law or rule with the county licensor, to provide general technical assistance, and to obtain additional information, if necessary. The DHS licensor spends approximately 4 hours preparing the negative licensing action letter for the supervisor's signature.

202 negative actions x 6 hours = 1,212 hours of licensor time

The unit manager and supervisor spend approximately 3.5 hours to review the licensing recommendation, to provide directions to staff, to edit the negative licensing action letter, to discuss action internally and with county staff, and to address follow up contacts after the negative licensing action is issued (unit manager 2 hours and supervisor 1.5 hours).

202 negative actions x 2 hours = 404 hours of unit manager's time 202 negative actions x 1.5 hours = 303 hours of supervisor's time

Finally, certain licensing actions, such as temporary immediate suspension of a license or a license revocation based on a disqualification that has not been set aside, require prior review and/or drafting by Licensing's legal staff. It is estimated that 25 percent of

the new licensing actions will require one hour of legal staff review before the licensing action is taken.

202 negative actions x 25 percent x 1 hour = 50.5 hours of legal staff time

Appeals of Negative Licensing Actions

DHS support staff time - requests for contested case hearings are sent to the DHS unit manager. Support staff creates the appeal file, prepares the appeal packet, informs the county and Licensing's legal unit of the appeal, monitors the status of the appeal, and inputs the decision into the License Information System. It is estimated that 1.5 hours of support staff time is spent from start to finish of each appeal.

101 appeals x 1.5 hours = 151.5 hours

DHS legal staff time - Legal staff process and coordinate the appeals, provides technical assistance to county attorneys, participates in possible settlement discussions and reviews of settlement offers, reviews administrative law judge decisions, assist county attorneys in the submission of exceptions and draft exceptions, when necessary, summarizes administrative law judge decisions and commissioner's orders, facilitates implementation of order, and maintains legal files related to the decision. It is estimated that, on average, 4 hours of legal time is spent from start to finish on each appeal.

101 appeals x 4 hours = 404 hours

Office of Administrative Hearing (OAH) - OAH costs are a DHS expense – annual reviews will result in an additional 101 hearings at an estimated cost of \$2,000 per hearing or \$202,000.

DHS Appeals and Regulations - Following a contested case hearing, an administrative law judge submits findings of fact, conclusions and a recommendation to the Commissioner. The report is a recommendation, not a final decision. The Commissioner makes a final decision after a review of the record. It is estimated that it takes on average 44 hours to review the record and to issue the Commissioner's decision.

101 appeals x 44 hours = 4,444 hours

DHS Staff Costs

DHS staff costs per hour (salary, fringe, and nonsalary costs) are estimated to be:

DHS support staff salary costs are estimated to be \$38,000; fringe is 25 percent of salary; ongoing administrative costs are \$16,180 a year. These costs divided by 2,088 hours equals \$30.50 per hour.

 Salary
 \$38,000

 Fringe
 \$ 9,500

 Admin Costs
 \$16,180

Total \$63,680 divided by 2,088 hours equals \$30.50 per hour

DHS licensor salary costs are estimated to be \$50,000; fringe is 25 percent of salary; ongoing administrative costs are \$15,880 a year. These costs divided by 2,088 hours equals \$37.54 per hour.

 Salary
 \$50,000

 Fringe
 \$12,500

 Admin Costs
 \$15,880

Total \$78,380 divided by 2,088 hrs equals \$37.54 per hour

■ DHS attorney salary costs are estimated to be \$65,000; fringe is 25 percent of salary; ongoing administrative costs are \$15,880 a year. These costs divided by 2,088 hours equals \$46.52 per hour.

 Salary
 \$65,000

 Fringe
 \$16,250

 Admin Costs
 \$15,880

Total \$97,130 divided by 2,088 hrs equals \$46.52 per hour

- DHS unit manager costs are estimated to be the same as the DHS attorney costs or \$46.52 per hour.
- DHS supervisor salary costs are estimated to be \$72,000; fringe is 25 percent of salary; ongoing administrative costs are \$15,880 per year. These costs divided by 2,088 hours equals \$50.71 per hour.

 Salary
 \$ 72,000

 Fringe
 \$ 18,000

 Admin Costs
 \$ 15,880

Total \$105,880 divided by 2,088 hrs equals \$50.71 per hour

The salary for DHS Appeals and Regulations staff that review the contested case hearing record and issues the Commissioner's decision is estimated to be the same as a DHS supervisor or \$50.71 per hour.

Summary of Estimated DHS Costs:

The following chart identifies the estimated annual DHS costs based on the assumptions discussed above. The estimated annual DHS cost of \$536,671 is based on the following DHS cost areas:

OAH licensing hearing costs	\$202,000
Staff costs associated with negative licensing actions	\$ 88,167
Staff costs associated with appeals	\$ 23,415
Appeals and Regulations	\$225,355

Total: \$538,937

DHS Costs	Support	Licensor	Unit	Supervisor	Attorney	Total
	Staff		Manager			
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Negative Licensing Actions	\$6,161	\$45,498	\$18,794	\$15,365	\$2,349	\$88,167
Requests for hearing	\$4,621				\$18,794	\$23,415
OAH - ALJ Costs						\$202,000
Reviews of ALJ Reports and Issuing Commissioner Orders					\$225,355	\$225,355
Total DHS costs						\$538,937

Recommended Funding Allocation Method

County input found the simplest allocation approach of a single allocation to counties once per year based on a snapshot view of the number of licensed family child care providers. The amount allocated would be \$286 per license, and would be made to coincide with the county fiscal year each January 1st.

Other allocation approaches considered included:

a) to allocate funding on a quarterly basis. State funds would be appropriated to counties to support the costs of annual reviews of licensed family child care providers. Funds allocated would be based on each county's proportionate share of total statewide family child care providers holding a license on July 1st of the prior year (or any other

month deemed appropriate). Payments would be made in four equal installments during the first month of each calendar quarter.

b) to reimburse counties after the review has been completed. However, this approach would result in additional costs for counties to report the data and for DHS to compile the data on a monthly or quarterly basis before processing the payment.

Conclusion

To require counties to conduct annual license reviews in family child care homes is estimated to cost \$3,508,000. DHS costs would also be an additional \$537,000. The combined General Fund cost is estimated to be \$4,045,000. However this cost will be offset by federal financial participation (revenue) estimated at 40 percent of the State's costs. The simplest approach would be to allocate to each county \$286 per licensed family child care home on January 1st of each year. To address DHS costs, an allocation of \$312,000 is recommended for the Licensing Division and \$225,000 for the DHS Appeals & Regulations Division. The allocations would be established for July 1st of each year.

TABLE DEPICTING COUNTY LICENSING REVIEW COSTS

COUNTY	FCC	FCC	# of	Licensor	Costs @	Travel	Neg.	Licensor	Supervisor	# of	Licensor	Attorney	Total
	7/1/06	7/1/07	reviews	5 hrs/ review	\$46.18/hr	40 miles @	action	8 hrs @	4 hrs @	hearings	7 hrs @	11 hrs @	Costs
						\$0.505/mi	rate 0.033	\$46.18/hr	\$55.50/hr		\$46.18/hr	\$55.50/hr	
											·		
Aitkin	30	31	31	155	\$7,158	\$626	1.02	\$378	\$227	0.51	\$165	\$312	\$8,867
Anoka	760	743	743	3715	\$171,559	\$15,009	24.52	\$9,058	\$5,443	12.26	\$3,963	\$7,484	\$212,516
Becker	110	111	111	555	\$25,630	\$2,242	3.66	\$1,353	\$813	1.83	\$592	\$1,118	\$31,749
Beltrami	117	121	121	605	\$27,939	\$2,444	3.99	\$1,475	\$886	2.00	\$645	\$1,219	\$34,609
Benton	154	154	154	770	\$35,559	\$3,111	5.08	\$1,877	\$1,128	2.54	\$821	\$1,551	\$44,048
Big Stone	1.5	_15	15	75	\$3,464	\$303	0.50	\$183	\$110	0.25	\$80	\$151	\$4,290
Blue Earth	173	177	177	885	\$40,869	\$3,575	5.84	\$2,158	\$1,297	2.92	\$944	\$1,783	\$50,626
Brown	114	108	108	540	\$24,937	\$2,182	3.56	\$1,317	\$791	1.78	\$576	\$1,088	\$30,891
Cariton	69	_70	70	350	\$16,163	\$1,414	2.31	\$853	\$513	1.16	\$373	\$705	\$20,022
Carver	204	208	208	1040	\$48,027	\$4,202	6.86	\$2,536	\$ <u>1,52</u> 4	3.43	\$1,109	\$2,095	\$59,493
Cass	50	49	49	245	\$11,314	\$990	1.62	\$597	\$359	0.81	\$261	\$494	\$14,015
Chippewa	46	43	43	215	\$9,929	\$869	1.42	\$524	\$315	0.71	\$229	\$433	\$12,299
Chisago	130	121	121	605	\$27,939	\$2,444	3.99	\$1,475	\$886	2.00	\$645	\$1,219	\$34,609
Clay	191	190	190	950	\$43,871	\$3,838	6.27	\$2,316	\$1,392	3.14	\$1,013	\$1,914	\$54,345
Clearwater	21	19	19	95	\$4,387	\$384	0.63	\$232	\$139	0.31	\$101	\$191	\$5,434
Cook	6	8	8	40	\$1,847	\$162	0.26	\$98	\$59	0.13	\$43	\$81	\$2,288
Cottonwood	34	34	34	170	\$7,851	\$687	1.12	\$415	\$249	0.56	\$181	\$342	\$9,725
Crow Wing	176	184	184	920	\$42,486	\$3,717	6.07	\$2,243	\$1,348	3.04	\$981	\$1,853	\$52,629
Dakota	903	863	863	4315	\$199,267	\$17,433	28.48	\$10,521	\$6,322	14.24	\$4,603	\$8,693	\$246,839
Dodge	96	99	99	495	\$22,859	\$2,000	3.27	\$1,207	\$725	1.63	\$528	\$997	\$28,316
Douglas	153	148	148	740	\$34,173	\$2,990	4.88	\$1,804	\$1,084	2.44	\$789	\$1,491	\$42,332
Faribault	41	39	39	195	\$9,005	\$788	1.29	\$475	\$286	0.64	\$208	\$393	\$11,155
Fillmore	57	54	54	270	\$12,469	\$1,091	1.78	\$658	\$396	0.89	\$288	\$544	\$15,445
Freeborn	57	64	64	320	\$14,778	\$1,293	2.11	\$780	\$469	1.06	\$341	\$645	\$18,306
Goodhue	125	123	123	615	\$28,401	\$2,485	4.06	\$1,500	\$901	2.03	\$656	\$1,239	\$35,181
Grant	23	21	21	105	\$4,849	\$424	0.69	\$256	\$154	0.35	\$112	\$212	\$6,007
Hennepin	1,428	1,346	1346	6730	\$310,791	\$27,189	44.42	\$16,410	\$9,861	22.21	\$7,179	\$13,559	\$384,989
Houston	84	86	86	430	\$19,857	\$1,737	2.84	\$1,048	\$630	1.42	\$459	\$866	\$24,598
Hubbard	58	55	55	275	\$12,700	\$1,111	1.82	\$671	\$403	0.91	\$293	\$554	\$15,731
Isanti	53	55	55	275	\$12,700	\$1,111	1.82	\$671	\$403	0.91	\$293	\$554	\$15,731
Itasca	71	70	70	350	\$16,163	\$1,414	2.31	\$853	\$513	1.16	\$373	\$705	\$20,022
Jackson	41	42	42	210	\$9,698	\$848	1.39	\$512	\$308	0.69	\$224	\$423	\$12,013
Kanabec	38	42	42	210	\$9,698	\$848	1.39	\$512	\$308	0.69	\$224	\$423	\$12,013

January 2008 Legislative Report Costs for Conducting Annual Reviews In Family Child Care

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Nicollet 91 99 99 495 \$22,859 \$2,000 3.27 \$1,207 \$725 1.63 \$528 \$997 \$28,316 Nobles 62 62 62 310 \$14,316 \$1,252 2.05 \$756 \$454 1.02 \$331 \$625 \$17,734 Norman 32 25 25 125 \$5,773 \$505 0.83 \$305 \$183 0.41 \$133 \$252 \$7,151 Olmstead 501 503 503 2515 \$116,143 \$10,161 16.60 \$6,132 \$3,685 8.30 \$2,683 \$5,007 \$143,870 Ottertail 144 142 142 710 \$32,788 \$2,868 4.69 \$1,731 \$1,040 2.34 \$757 \$1,430 \$40,615 Pennington 60 63 63 315 \$14,547 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,020 Pipestone 25 31 31 155 \$7,158 \$626 1.02 \$378 \$227 0.51 \$165 \$312 \$8,667 Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$39,439 Ramsey 822 794 794 3970 \$183,335 \$16,039 \$26,20 \$9,680 \$5,817 \$13.10 \$4,235 \$7,998 \$227.104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$2,688 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$449 1.06 \$341 \$645 \$18,306 Reville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 \$16,039 \$30,000 \$30	Mower	111	104			\$24,014	\$2,101							
Nobles 62 62 62 310 \$14,316 \$1,252 2.05 \$756 \$454 1.02 \$331 \$625 \$17,734 Norman 32 25 25 125 \$5,773 \$505 0.83 \$305 \$183 0.41 \$133 \$252 \$7,151 Olmstead 501 503 503 2515 \$116,143 \$10,161 16.60 \$6,132 \$3,685 8.30 \$2,683 \$5,067 \$143,870 Ottertall 144 142 142 710 \$32,788 \$2,868 4.69 \$1,731 \$1,040 2.34 \$757 \$1,430 \$40,615 Pennington 60 63 63 315 \$14,547 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$760 \$469 1.06 \$341 \$645 \$18,306 Pine \$98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey \$22 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 \$1,000 \$165 \$1,000 \$	Murray	23	22			\$5,080								
Norman	Nicollet	91	99	99	495	\$22,859	\$2,000	3.27	\$1,207	\$725	1.63	\$528	\$997	\$28,316
Olmstead 501 503 503 2515 \$116,143 \$10,161 16.60 \$6,132 \$3,685 8.30 \$2,683 \$5,067 \$143,870 Ottertaii 144 142 142 710 \$32,788 \$2,868 4.69 \$1,731 \$1,040 2.34 \$757 \$1,430 \$40,615 Pennington 60 63 63 315 \$14,547 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Pipestone 25 31 31 155 \$7,158 \$626 1.02 \$378 \$227 0.51 \$165 \$312 \$8,867 Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Rosea	Nobles	62	62		310	\$14,316	\$1,252	2.05	\$756	\$454	1.02	\$331		\$17,734
Ottertail 144 142 142 710 \$32,788 \$2,868 4.69 \$1,731 \$1,040 2.34 \$757 \$1,430 \$40,615 Pennington 60 63 63 315 \$14,547 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Pipestone 25 31 31 155 \$7,158 \$626 1.02 \$378 \$227 0.51 \$165 \$312 \$8,867 Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey 822	Norman	32	25	25	125	\$5,773	\$505	0.83		\$183	0.41			
Pennington 60 63 63 315 \$14,547 \$1,273 2.08 \$768 \$462 1.04 \$336 \$635 \$18,020 Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Pipestone 25 31 31 155 \$7,158 \$626 1.02 \$378 \$227 0.51 \$165 \$312 \$8,867 Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey 822 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 <td>Olmstead</td> <td>501</td> <td>503</td> <td></td> <td></td> <td>\$116,143</td> <td>\$10,161</td> <td>16.60</td> <td>\$6,132</td> <td>\$3,685</td> <td></td> <td></td> <td></td> <td></td>	Olmstead	501	503			\$116,143	\$10,161	16.60	\$6,132	\$3,685				
Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Pipestone 25 31 31 155 \$7,158 \$626 1.02 \$378 \$227 0.51 \$165 \$312 \$8,867 Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey 822 794 794 3970 \$183,335 \$16,039 26,20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66	Ottertail	144	142	142	710	\$32,788	\$2,868	4.69	\$1,731	\$1,040	2.34	\$757	\$1,430	\$40,615
Pine 55 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Pipestone 25 31 31 155 \$7,158 \$626 1.02 \$378 \$227 0.51 \$165 \$312 \$8,867 Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey 822 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66	Pennington		63	63	315	\$14,547	\$1,273	2.08	\$768	\$462	1.04	\$336		
Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey 822 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175		55	64	64	320	\$14,778	\$1,293	2.11	\$780	\$469	1.06	\$341	\$645	\$18,306
Polk 98 93 93 465 \$21,474 \$1,879 3.07 \$1,134 \$681 1.53 \$496 \$937 \$26,600 Pope 35 33 33 165 \$7,620 \$667 1.09 \$402 \$242 0.54 \$176 \$332 \$9,439 Ramsey 822 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175	Pipestone	25	31	31	155	\$7,158	\$626	1.02	\$378	\$227	0.51	\$165	\$312	\$8,867
Ramsey 822 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175 162 162 810 \$37,406 \$3,272 5.35 \$1,975 \$1,187 2.67 \$864 \$1,632 \$46,336 Rock 57 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau			93	93			\$1,879	3.07	\$1,134	\$681	1.53	\$496	\$937	\$26,600
Ramsey 822 794 794 3970 \$183,335 \$16,039 26.20 \$9,680 \$5,817 13.10 \$4,235 \$7,998 \$227,104 Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175 162 162 810 \$37,406 \$3,272 5.35 \$1,975 \$1,187 2.67 \$864 \$1,632 \$46,336 Rock 57 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau	Pope	35	33	33	165	\$7,620	\$667	1.09	\$402	\$242	0.54	\$176	\$332	\$9,439
Red Lake 19 22 22 110 \$5,080 \$444 0.73 \$268 \$161 0.36 \$117 \$222 \$6,293 Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175 162 162 810 \$37,406 \$3,272 5.35 \$1,975 \$1,187 2.67 \$864 \$1,632 \$46,336 Rock 57 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau 81 83 83 415 \$19,165 \$1,677 2.74 \$1,012 \$608 1.37 \$443 \$836 \$23,740 Scott 401					3970		\$16,039	26.20	\$9,680	\$5,817	13.10	\$4,235	\$7,998	\$227,104
Redwood 66 64 64 320 \$14,778 \$1,293 2.11 \$780 \$469 1.06 \$341 \$645 \$18,306 Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175 162 162 810 \$37,406 \$3,272 5.35 \$1,975 \$1,187 2.67 \$864 \$1,632 \$46,336 Rock 57 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau 81 83 83 415 \$19,165 \$1,677 2.74 \$1,012 \$608 1.37 \$443 \$836 \$23,740 Scott 401 407 407 2035 \$93,976 \$8,221 13.43 \$4,962 \$2,982 6.72 \$2,171 \$4,100 \$116,412 Sherburne						\$5,080	\$444	0.73	\$268	\$161	0.36	\$117	\$222	\$6,293
Renville 47 51 51 255 \$11,776 \$1,030 1.68 \$622 \$374 0.84 \$272 \$514 \$14,587 Rice 175 162 162 810 \$37,406 \$3,272 5.35 \$1,975 \$1,187 2.67 \$864 \$1,632 \$46,336 Rock 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau 81 83 83 415 \$19,165 \$1,677 2.74 \$1,012 \$608 1.37 \$443 \$836 \$23,740 Scott 401 407 407 2035 \$93,976 \$8,221 13.43 \$4,962 \$2,982 6.72 \$2,171 \$4,100 \$116,412 Sherburne 289 290 290 1450 \$66,961 \$5,858 9.57 \$3,536 \$2,125 4.79 \$1,547 \$2,921 \$82,947 Sibley 47								2.11	\$780	\$469	1.06	\$341	\$645	\$18,306
Rice 175 162 162 810 \$37,406 \$3,272 5.35 \$1,975 \$1,187 2.67 \$864 \$1,632 \$46,336 Rock 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau 81 83 83 415 \$19,165 \$1,677 2.74 \$1,012 \$608 1.37 \$443 \$836 \$23,740 Scott 401 407 407 2035 \$93,976 \$8,221 13.43 \$4,962 \$2,982 6.72 \$2,171 \$4,100 \$116,412 Sherburne 289 290 290 1450 \$66,961 \$5,858 9.57 \$3,536 \$2,125 4.79 \$1,547 \$2,921 \$82,947 Sibley 47 49 49 245 \$11,314 \$990 1.62 \$597 \$359 0.81 \$261 \$494 \$14,015					255			1.68	\$622	\$374	0.84	\$272	\$514	\$14,587
Rock 57 57 285 \$13,161 \$1,151 1.88 \$695 \$418 0.94 \$304 \$574 \$16,303 Roseau 81 83 83 415 \$19,165 \$1,677 2.74 \$1,012 \$608 1.37 \$443 \$836 \$23,740 Scott 401 407 407 2035 \$93,976 \$8,221 13.43 \$4,962 \$2,982 6.72 \$2,171 \$4,100 \$116,412 Sherburne 289 290 290 1450 \$66,961 \$5,858 9.57 \$3,536 \$2,125 4.79 \$1,547 \$2,921 \$82,947 Sibley 47 49 49 245 \$11,314 \$990 1.62 \$597 \$359 0.81 \$261 \$494 \$14,015											2.67	\$864	\$1,632	
Roseau 81 83 83 415 \$19,165 \$1,677 2.74 \$1,012 \$608 1.37 \$443 \$836 \$23,740 Scott 401 407 407 2035 \$93,976 \$8,221 13.43 \$4,962 \$2,982 6.72 \$2,171 \$4,100 \$116,412 Sherburne 289 290 290 1450 \$66,961 \$5,858 9.57 \$3,536 \$2,125 4.79 \$1,547 \$2,921 \$82,947 Sibley 47 49 49 245 \$11,314 \$990 1.62 \$597 \$359 0.81 \$261 \$494 \$14,015											0.94	\$304		\$16,303
Scott 401 407 407 2035 \$93,976 \$8,221 13.43 \$4,962 \$2,982 6.72 \$2,171 \$4,100 \$116,412 Sherburne 289 290 290 1450 \$66,961 \$5,858 9.57 \$3,536 \$2,125 4.79 \$1,547 \$2,921 \$82,947 Sibley 47 49 49 245 \$11,314 \$990 1.62 \$597 \$359 0.81 \$261 \$494 \$14,015														
Sherburne 289 290 290 1450 \$66,961 \$5,858 9.57 \$3,536 \$2,125 4.79 \$1,547 \$2,921 \$82,947 Sibley 47 49 49 245 \$11,314 \$990 1.62 \$597 \$359 0.81 \$261 \$494 \$14,015														
Sibley 47 49 49 245 \$11,314 \$990 1.62 \$597 \$359 0.81 \$261 \$494 \$14,015														
	St Louis		380	380	1900	\$87,742	\$7,676	12.54	\$4,633	\$2,784	6.27	\$2,027	\$3,828	\$108,689

Stearns	550	546	546	2730	\$126,071	\$11,029	18.02	\$6,657	\$4,000	9.01	\$2,912	\$5,500	\$156,169
Steele	174	181	181	905	\$41,793	\$3,656	5.97	\$2,207	\$1,326	2.99	\$965	\$1,823	\$51,770
Stevens	31	31	31	155	\$7,158	\$626	1.02	\$378	\$227	0.51	\$165	\$312	\$8,867
Swift	51	. 46	46	230	\$10,621	\$929	1.52	\$561	\$337	0.76	\$245	\$463	\$13,157
Todd	50	48	48	240	\$11,083	\$970	1.58	\$585	\$352	0.79	\$256	\$484	\$13,729
Traverse	15	12	12	60	\$2,771	\$242	0.40	\$146	\$88	0.20	\$64	\$121	\$3,432
Wabasha		70	70	350	\$16,163	\$1,414	2.31	\$853	\$513	1.16	\$373	\$705	\$20,022
Wadena		32	32	160	\$7,389	\$646	1.06	\$390	\$234	0.53	\$171	\$322	\$9,153
Waseca	73	77	77	385	\$17,779	\$1,555	2.54	\$939	\$564	1.27	\$411	\$776	\$22,024
Washington	510	480	480	2400	\$110,832	\$9,696	15.84	\$5,852	\$3,516	7.92	\$2,560	\$4,835	\$137,292
Watonwan	34	32	32	160	\$7,389	\$646	1.06	\$390	\$234	0.53	\$171	\$322	\$9,153
Wilkin	30	26	26	130	\$6,003	\$525	0.86	\$317	\$190	0.43	\$139	\$262	\$7,437
Winona		159	159	795	\$36,713	\$3,212	5.25	\$1,938	\$1,165	2.62	\$848	\$1,602	\$45,478
Wright	434	444	444	2220	\$102,520	\$8,969	14.65	\$5,413	\$3,253	7.33	\$2,368	\$4,473	\$126,995
Yellow Medicine	43	39	39	195	\$9,005	\$788	1.29	\$475	\$286	0.64	\$208	\$393	\$11,155
Not specified	1	0											
TOTAL	12,443	12,266	12,266	61,330	\$2,832,219	\$247,773	404.78	\$149,541	\$89,861	202.39	\$65,424	\$123,558	\$3,508,377