

MARSHALL COUNTY ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2006

7/25/2006

FY 2005/2006 ANNUAL FINANCIAL REPORT

Budget Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual	Budgeted	
CASH		(A)	Revenue	Projects	Service	(E)	Totals	Totals	
REVENUES & OTHER FINANCING SOURCES		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Taxes Levied on Property	1	5,202,395	2,228,836		620,633		8,051,864	8,040,972	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,316	425		162		1,903	0	2
Less: Credits to Taxpayers	3	288,008	125,677		32,950		446,635	446,635	3
Net Current Property Taxes	4	4,913,071	2,102,734		587,521		7,603,326	7,594,337	4
Delinquent Property Tax Revenue	5	803	493		91		1,387	1,420	5
Penalties, Interest & Costs on Taxes	6	86,141					86,141	13,000	6
Other County Taxes/TIF Tax Revenues	7	399,056	1,326,462		45,104		1,770,622	1,750,000	7
Intergovernmental	8	2,587,592	5,122,009		32,950		7,742,551	8,581,330	8
Licenses & Permits	9	625	41,634				42,259	38,089	9
Charges for Service	10	721,505	46,971				768,476	995,771	10
Use of Money & Property	11	396,936	9,274	20,399			426,609	332,900	11
Miscellaneous	12	73,462	117,528	466,758			657,748	171,918	12
Subtotal Revenues	13	9,179,191	8,767,105	487,157	665,666	0	19,099,119	19,478,765	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14						0	0	14
Operating Transfers In	15	27,369	1,342,216	51,243			1,420,828	1,753,839	15
Proceeds of Fixed Asset Sales	16	13,504	4,300				17,804	9,256	16
Total Revenues & Other Sources	17	9,220,064	10,113,621	538,400	665,666	0	20,537,751	21,241,860	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	5,353,832	350,871				5,704,703	6,114,129	18
Physical Health Social Services	19	774,539	23,340				797,879	927,973	19
Mental Health, MR & DD	20		3,096,913				3,096,913	3,170,605	20
County Environment and Education	21	468,714	329,008				797,722	889,102	21
Roads & Transportation	22		4,777,556				4,777,556	5,114,900	22
Government Services to Residents	23	905,280	40,000				945,280	1,003,012	23
Administration	24	2,218,117	3,388				2,221,505	2,564,442	24
Nonprogram Current	25						0	0	25
Debt Service	26				653,589		653,589	655,661	26
Capital Projects	27		872,980	605,383			1,478,363	2,031,403	27
Subtotal Expenditures	28	9,720,482	9,494,056	605,383	653,589	0	20,473,510	22,471,227	28
Other Financing Uses:									
Operating Transfers Out	29	57,129	1,197,938	160,858	4,903		1,420,828	1,753,839	29
Refunded Debt/Payments to Escrow	30						0	0	30
Total Expenditures & Other Uses	31	9,777,611	10,691,994	766,241	658,492	0	21,894,338	24,225,066	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(557,547)	(578,373)	(227,841)	7,174	0	(1,356,587)	(2,983,206)	32
Beginning Fund Balance - July 1, 2005	33	3,182,688	3,917,979	971,327	11,833		8,083,827	8,083,827	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0	0	34
Fund Balance - Reserved	35						0	0	35
Fund Balance - Unreserved/Designated	36	151,057		316,355			467,412	0	36
Fund Balance - Unreserved/Undesignated	37	2,474,084	3,339,606	427,131	19,007	0	6,259,828	5,100,621	37
Total Ending Fund Balance - June 30, 2006	38	2,625,141	3,339,606	743,486	19,007	0	6,727,240	5,100,621	38

Additional details are available at: Marshall County Auditor's Office; 1 E. Main St., Marshalltown, Iowa 50158

Telephone: 641-754-6320

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: MARSHALL

County No: 64

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2005/2006 (K)		
TAXES LEVIED ON PROPERTY	1	3,689,238	1,513,157	1,304,928	923,908	0		0		620,633		8,051,864	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	933	383	330	95					162		1,903	2
LESS: CREDITS TO TAXPAYERS	3	204,160	83,848	72,310	53,367					32,950		446,635	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,484,145	1,428,926	1,232,288	870,446					587,521		7,603,326	4
1010 DELINQ. PROPERTY TAX REVENUE	*5	569	234	201	292					91		1,387	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	86,141										86,141	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	9,046	3,508	3,026	1,579					1,364		18,523	7
13xx Local Option Taxes	8				968,217							968,217	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10						227,118					227,118	10
16xx Utility Tax Replacement Excise Taxes	11	273,979	112,523	97,038	29,484					43,740		556,764	11
Subtotal (lines 7 - 11)	*12	283,025	116,031	100,064	999,280	0	0	227,118	0	45,104	0	1,770,622	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	1,170					2,994,027					2,995,197	13
21xx State Replacements Against Levied Taxes	14	200,246	82,240	70,923	52,706					32,325		438,440	14
22xx Other State Tax Replacements	15	3,913	1,607	1,228,646	659					625		1,235,450	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	332,333	596,963	183,624								1,112,920	16
25xx Contributions from Other Intergovernmental Units	17	1,120,972	74,885	5,336	25,928		441,761	75,643				1,744,525	17
26xx, 27xx State Grants and Entitlements	18	152,730	13,481				34,817	7,939				208,967	18
28xx Federal Grants and Entitlements	19	7,052										7,052	19
29xx Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	*21	1,818,416	769,176	1,488,529	79,293	0	3,470,605	83,582	0	32,950	0	7,742,551	21
3xxx LICENSES & PERMITS	*22	625			39,579		2,055					42,259	22
4xxx, 5xxx CHARGES FOR SERVICE	*23	721,456	49	16,514	3,490		17,902	9,065				768,476	23
6xxx USE OF MONEY & PROPERTY	*24	396,936					415	8,859	20,399			426,609	24
8xxx MISCELLANEOUS	*25	69,699	3,763	48			83,904	33,576	466,758			657,748	25
Total Revenues*	26	6,861,012	2,318,179	2,837,644	1,992,380	0	3,574,881	362,200	487,157	665,666	0	19,099,119	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27				4,658				51,243			57,129	27
9020 From Rural Services Basic	28						1,150,250					1,150,250	28
90xx From Other Budgetary Funds	29	27,369					138,392	47,688				213,449	29
Subtotal (lines 27 - 29)	30	27,369	0	0	4,658	0	1,288,642	48,916	51,243	0	0	1,420,828	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32	13,504					4,300					17,804	32
Total Revenues and Other Sources	33	6,901,885	2,318,179	2,837,644	1,997,038	0	4,867,823	411,116	538,400	665,666	0	20,537,751	33
Beginning Fund Balance - July 1, 2005	34	2,236,469	946,219	528,060	635,896	0	2,079,415	674,608	971,327	11,833	0	8,083,827	34
TOTAL RESOURCES (lines 33 + 34)	35	9,138,354	3,264,398	3,365,704	2,632,934	0	6,947,238	1,085,724	1,509,727	677,499	0	28,621,578	35

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)		
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1	797,963	172,477		323,019					1,293,459	1
1010 - Investigations	2									0	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	1,984,604	395,134					23,353		2,403,091	6
1060 - Administration	7	460,023	70,479					4,158		534,660	7
Subtotal	8	3,242,590	638,090	0	323,019	0	0	27,511	0	4,231,210	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9	482,129	126,743					341		609,213	9
1110 - Medical Examinations	10	72,955	1,861							74,816	10
1120 - Child Support Recovery	11		391,195							391,195	11
Subtotal	12	555,084	519,799	0	0	0	0	341	0	1,075,224	12
EMERGENCY SERVICES											
1200 - Ambulance Services	13	68,612								68,612	13
1210 - Emergency Management	14		51,000							51,000	14
1220 - Fire Protection Services	15									0	15
1230 - E911 Service Board	16	215,052								215,052	16
Subtotal	17	283,664	51,000	0	0	0	0	0	0	334,664	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18		21,293							21,293	18
1410 - Research & Other Assistance	19		9,913							9,913	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	31,206	0	0	0	0	0	0	31,206	21
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		6,297							6,297	24
1530 - Court Costs	25		455							455	25
1540 - Service of Civil Papers	26									0	26
Subtotal	27	0	6,752	0	0	0	0	0	0	6,752	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		3,053							3,053	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		22,594							22,594	30
Subtotal	31	0	25,647	0	0	0	0	0	0	25,647	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	4,081,338	1,272,494	0	323,019	0	0	27,852	0	5,704,703	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES

County No: 64
County Name: MARSHALL

7/25/2006

FY 2005/2006 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	79,429							79,429	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Sanitation	3			23,340					23,340	3
3040 - Health Administration	4	62,289							62,289	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	141,718	0	23,340	0	0	0	0	165,058	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	169,472	690						170,162	7
3110 - General Welfare Services	8	5,354							5,354	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	174,826	690	0	0	0	0	0	175,516	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	47,907	5,036						52,943	11
3210 - General Services to Veterans	12	626							626	12
Subtotal	13	48,533	5,036	0	0	0	0	0	53,569	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14		91,439						91,439	14
3310 - Family Protective Services	15		169,847						169,847	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	0	261,286	0	0	0	0	0	261,286	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	103,362							103,362	18
3410 - Other Social Services	19								0	19
Subtotal	20	103,362	0	0	0	0	0	0	103,362	20
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	21		26,191						26,191	21
3510 - Preventive Services	22		12,897						12,897	22
Subtotal	23	0	39,088	0	0	0	0	0	39,088	23
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	468,439	306,100	0	23,340	0	0	0	797,879	24

SERVICE AREA 4

County No: 64

MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: MARSHALL

7/25/2006

FY 2005/2006 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1		145,230						145,230	1
41XX - CHRONIC MENTAL ILLNESS	2		543,844						543,844	2
42XX - MENTAL RETARDATION	3		2,287,966						2,287,966	3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4		119,873						119,873	4
TOTAL - MENTAL HEALTH, MR & DD	5	0	3,096,913	0	0	0	0	0	3,096,913	5

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1								0	1
6010 - Weed Eradication	2				10,259				10,259	2
6020 - Solid Waste Disposal	3				30,796				30,796	3
6030 - Environmental Restoration	4				1,498				1,498	4
Subtotal	5	0	0	0	42,553	0	0	0	42,553	5
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	187,396	57,314						244,710	6
6110 - Maintenance & Operations	7	90,787	355						91,142	7
6120 - Recreation & Environmental Educ.	8								0	8
Subtotal	9	278,183	57,669	0	0	0	0	0	335,852	9
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10	7,186							7,186	10
6210 - Animal Bounties & State Apiarist Expenses	11	196							196	11
Subtotal	12	7,382	0	0	0	0	0	0	7,382	12
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13				47,121				47,121	13
6310 - Housing Rehabilitation & Develop.	14								0	14
6320 - Economic Development	15	110,888						178,034	288,922	15
Subtotal	16	110,888	0	0	47,121	0	0	178,034	336,043	16
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17				61,300				61,300	17
6410 - Historic Preservation	18								0	18
6420 - Fair & 4-H Clubs	19	14,592							14,592	19
6430 - Fairgrounds	20								0	20
6440 - Memorial Halls	21								0	21
6450 - Other Educational Services	22								0	22
Subtotal	23	14,592	0	0	61,300	0	0	0	75,892	23
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	411,045	57,669	0	150,974	0	0	178,034	797,722	24

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: MARSHALL County No: 64

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					199,421			199,421	1
7010 - Engineering	2					292,647			292,647	2
Subtotal	3	0	0	0	0	492,068	0	0	492,068	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4			78,588		59,045			137,633	4
7110 - Roads	5					1,757,219			1,757,219	5
7120 - Snow & Ice Control	6					318,720			318,720	6
7130 - Traffic Controls	7					185,787			185,787	7
7140 - Road Clearing	8			126,883		92,935			219,818	8
Subtotal	9	0	0	205,471	0	2,413,706	0	0	2,619,177	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					402,899			402,899	10
7210 - Equipment Operations	11					1,168,097			1,168,097	11
7220 - Tools, Materials & Supplies	12					93,854			93,854	12
7230 - Real Estate & Buildings	13					1,461			1,461	13
Subtotal	14	0	0	0	0	1,666,311	0	0	1,666,311	14
MASS TRANSIT PROGRAM										
7300 - Air Transportation	15								0	15
7310 - Ground Transportation	16								0	16
Subtotal	17	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	205,471	0	4,572,085	0	4,777,556	18

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County No: 64
County Name: MARSHALL

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	348,710							348,710	1
8010 - Local Elections	2	55,316							55,316	2
8020 - Township Officials	3	2,850							2,850	3
Subtotal	4	2,850	0	0	0	0	0	0	406,876	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	178,003	52,273						230,276	5
8110 - Recording of Public Documents	6	215,438	52,690				40,000		308,128	6
Subtotal	7	393,441	104,963	0	0	0	40,000	0	538,404	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	8	396,291	508,989	0	0	0	40,000	0	945,280	8

**SERVICE AREA 9
ADMINISTRATION**

County Name: MARSHALL County No: 64

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1	147,981	35,274				3,388		186,643	1
9010 - Administrative Management Services	2	208,341	56,916						265,257	2
9020 - Treasury Management Services	3	182,457	56,809						239,266	3
9030 - Other Policy & Administration	4	58,047	13,776						71,823	4
Subtotal	5	596,826	162,775	0	0	0	3,388	0	762,989	5
CENTRAL SERVICES PROGRAM										
9100 - General Services	6	385,120	40,075						425,195	6
9110 - Data Processing Services	7	662,015	82,881						744,896	7
Subtotal	8	1,047,135	122,956	0	0	0	0	0	1,170,091	8
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	9		24,363						24,363	9
9210 - Safety of Workplace	10		253,807						253,807	10
9220 - Fidelity of Public Officers	11								0	11
9230 - Unemployment Compensation	12		10,255						10,255	12
Subtotal	13	0	288,425	0	0	0	0	0	288,425	13
TOTAL - ADMINISTRATION	14	1,643,961	574,156	0	0	0	3,388	0	2,221,505	14

FY 2005/2006 ANNUAL FINANCIAL REPORT

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

7/25/2006

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2005/2006 (K)		
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1										0	1	
0020 - Interest on Short-Term Debt	2										0	2	
0030 - Other Nonprogram Current	3										0	3	
0040 - Other County Enterprises	4										0	4	
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0			0	0	5	
LONG-TERM DEBT SERVICE													
0100 - Principal	6								475,000		475,000	6	
0110 - Interest and Fiscal Charges	7								178,589		178,589	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0		653,589	0	653,589	8	
CAPITAL PROJECTS													
0200 - Roadway Construction	9					863,003					863,003	9	
0210 - Conservation Land Acquisition & Dev.	10						9,977	51,343			61,320	10	
0220 - Other Capital Projects	11							554,040			554,040	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	863,003	9,977	605,383		0	1,478,363	12	
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	4,081,338	1,272,494	0	323,019	0	0	27,852		0	5,704,703	13	
- Total Physical Health and Social Services	14	468,439	306,100	0	23,340	0	0	0		0	797,879	14	
- Total Mental Health, MR & DD	15	0	0	3,096,913	0	0	0	0		0	3,096,913	15	
- Total County Environment and Education	16	411,045	57,669	0	150,974	0	0	178,034		0	797,722	16	
- Total Roads & Transportation	17	0	0	0	205,471	0	4,572,085	0		0	4,777,556	17	
- Total Government Services to Residents	18	396,291	508,989	0	0	0	0	40,000		0	945,280	18	
- Total Administration	19	1,643,961	574,156	0	0	0	0	3,388		0	2,221,505	19	
- Total Nonprogram Current	20	0	0	0	0	0	0	0		0	0	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	653,589	0	653,589	21	
- Total Capital Projects	22	0	0	0	0	863,003	9,977	605,383		0	1,478,363	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	7,001,074	2,719,408	3,096,913	702,804	0	5,435,088	259,251	605,383	653,589	0	20,473,510	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24										0	24	
- To Rural Services Supplemental	25	4,658									4,658	25	
- To Secondary Roads	26				1,150,250				138,392		1,288,642	26	
- To Other Budgetary Funds	27	52,471						47,688	22,466	4,903	127,528	27	
TOTAL OPERATING TRANSFERS OUT	28	57,129	0	0	1,150,250	0	0	47,688	160,858	4,903	0	1,420,828	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0	29	
Increase (Decrease) In Reserves	30										0	30	
Fund Balance - Reserved	31										0	31	
Fund Balance - Unreserved/Designated	32	82,599	68,458						316,355		467,412	32	
Fund Balance - Unreserved/Undesignated	33	1,997,552	476,532	268,791	779,880	0	1,512,150	778,785	427,131	19,007	0	6,259,828	33
Total Ending Fund Balance - June 30, 2006	34	2,080,151	544,990	268,791	779,880	0	1,512,150	778,785	743,486	19,007	0	6,727,240	34
TOTAL REQUIREMENTS (Lines 23+28+29-30+)	35	9,138,354	3,264,398	3,365,704	2,632,934	0	6,947,238	1,085,724	1,509,727	677,499	0	28,621,578	35

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS
CASH		Actual 2005/2006 (K)
400X - INFORMATION AND EDUCATION SERVICES		
4003 - Information and Referral	1	
4004 - Consultation	2	
4005 - Public Education Services	3	
4006 - Academic Services	4	
Subtotal - Information and Education Services	5	0
401X - GENERAL ADMINISTRATION		
4011 - Direct Administration	6	5,288
4012 - Purchased Administration	7	
Subtotal - General Administration	8	5,288
402X - COORDINATION SERVICES		
4021 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4022 - Services Management	12	2,159
Subtotal - Coordination Services	13	2,159
403X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4031 - Transportation (Non-Sheriff)	14	22
4032 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4033 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	22
404X - TREATMENT SERVICES		
4041 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	69,744
- 309 Partial Hospitalization	32	
- 399 Other	33	
4043 - Evaluation	34	
4044 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	69,744

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis: CASH		TOTALS
		Actual 2005/2006 (K)
4050 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	0
406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4063 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	
- 399 Other	55	
4064 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4065 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	0
407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4071 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4072 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4073 - Other Public/Private Hospitals		
- 319 Inpatient	75	40,153
- 399 Other	76	
4074 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	170
- 353 Sheriff Transportation	78	15,782
- 393 Legal Representation for Commitment	79	4,487
- 395 Mental Health Advocates	80	7,425
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	68,017
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83	145,230

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS
CASH		Actual 2005/2006 (K)
410X - INFORMATION AND EDUCATION SERVICES		
4103 - Information and Referral	1	
4104 - Consultation	2	
4105 - Public Education Services	3	
4106 - Academic Services	4	
Subtotal - Information and Education Services	5	0
411X - GENERAL ADMINISTRATION		
4111 - Direct Administration	6	17,254
4112 - Purchased Administration	7	
Subtotal - General Administration	8	17,254
412X - COORDINATION SERVICES		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	703
- 375 Case Management - 100% County	10	
- 399 Other	11	
4122 - Services Management	12	7,796
Subtotal - Coordination Services	13	8,499
413X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4131 - Transportation (Non-Sheriff)	14	
4132 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
414X - TREATMENT SERVICES		
4141 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	1,723
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	22,056
- 309 Partial Hospitalization	32	
- 399 Other	33	
4143 - Evaluation	34	
4144 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	23,779

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH		TOTALS
		Actual 2005/2006 (K)
4150 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	25,197
- 362 Work Activity Services	41	836
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	3,468
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	29,501
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	28,890
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	88,379
- 399 Other	55	
4164 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4165 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	81,743
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	57,307
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	256,319
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	130,184
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	38,176
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	270
- 353 Sheriff Transportation	78	15,637
- 393 Legal Representation for Commitment	79	4,360
- 395 Mental Health Advocates	80	19,865
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	208,492
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	543,844

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:		TOTALS
CASH		Actual 2005/2006 (K)
420X - INFORMATION AND EDUCATION SERVICES		
4203 - Information and Referral	1	
4204 - Consultation	2	
4205 - Public Education Services	3	
4206 - Academic Services	4	
Subtotal - Information and Education Services	5	0
421X - GENERAL ADMINISTRATION		
4211 - Direct Administration	6	71,026
4212 - Purchased Administration	7	
Subtotal - General Administration	8	71,026
422X - COORDINATION SERVICES		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	42,106
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	33,428
Subtotal - Coordination Services	13	75,534
423X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4231 - Transportation (Non-Sheriff)	14	46,434
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	26,696
- 326 Guardian/Conservator	19	250
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	48,544
- 399 Other	23	24,369
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	146,293
424X - TREATMENT SERVICES		
4241 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4242 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4243 - Evaluation	34	
4244 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	0

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

**SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL RETARDATION**

Reporting Accounting Basis: CASH		TOTALS Actual 2005/2006 (K)
4250 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	208,176
- 362 Work Activity Services	41	178,623
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	47,237
- 368 Supported Employment Services	44	719
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	434,755
426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4263 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	599,106
- 399 Other	55	
4264 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	8,142
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	89,271
- 399 Other	62	
4265 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	51,623
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	349,930
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	1,098,072
427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4271 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4272 - State Hospital Schools		
- 319 Inpatient	73	462,143
- 399 Other	74	
4273 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4274 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	143
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	462,286
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83	2,287,966

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:		TOTALS
CASH		Actual 2005/2006 (K)
430X - INFORMATION AND EDUCATION SERVICES		
4303 - Information and Referral	1	
4304 - Consultation	2	
4305 - Public Education Services	3	
4306 - Academic Services	4	
Subtotal - Information and Education Services	5	0
431X - GENERAL ADMINISTRATION		
4311 - Direct Administration	6	2,756
4312 - Purchased Administration	7	
Subtotal - General Administration	8	2,756
432X - COORDINATION SERVICES		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	996
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	1,296
Subtotal - Coordination Services	13	2,292
433X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4331 - Transportation (Non-Sheriff)	14	
4332 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4333 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
434X - TREATMENT SERVICES		
4341 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4342 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4343 - Evaluation	34	
4344 - Rehabilitative Treatment Programs		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	0

FY 2005/2006 ANNUAL FINANCIAL REPORT

7/25/2006

**SERVICE AREA 4 -- SUPPORTING DETAIL
 SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES**

Reporting Accounting Basis: CASH		TOTALS
		Actual 2005/2006 (K)
4350 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	21,506
- 362 Work Activity Services	41	8,735
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	30,241
436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4363 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	18,926
- 399 Other	55	
4364 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	9,714
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	39,931
- 399 Other	62	
4365 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	16,013
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	84,584
437X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4371 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4372 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4373 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4374 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	0
TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 & 8)	83	119,873
GRAND TOTAL -- SERVICE AREA 4	84	3,096,913