

MARSHALL COUNTY ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2007

8/8/2007

FY 2006/2007 ANNUAL FINANCIAL REPORT

Budget Accounting Basis: CASH		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	5,240,300	2,635,955		661,863		8,538,118	8,542,998	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,301	586		157		2,044	0	2
Less: Credits to Taxpayers	3	259,957	135,842		31,391		427,190	484,326	3
Net Current Property Taxes	4	4,979,042	2,499,527		630,315		8,108,884	8,058,672	4
Delinquent Property Tax Revenue	5	600	196		79		875	1,420	5
Penalties, Interest & Costs on Taxes	6	94,107					94,107	16,000	6
Other County Taxes/TIF Tax Revenues	7	407,166	1,584,104	0	48,393	0	2,039,663	2,001,356	7
Intergovernmental	8	1,861,988	6,310,172	0	32,012	0	8,204,172	8,795,901	8
Licenses & Permits	9	100	37,723	0	0	0	37,823	38,889	9
Charges for Service	10	714,841	169,388	0	0	0	884,229	771,525	10
Use of Money & Property	11	518,980	27,044	14,477	0	0	560,501	416,509	11
Miscellaneous	12	99,136	123,807	0	0	0	222,943	267,302	12
Subtotal Revenues	13	8,675,960	10,751,961	14,477	710,799	0	20,153,197	20,367,574	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	285,000	1,286,176	0	0	0	1,571,176	1,786,176	15
Proceeds of Fixed Asset Sales	16	16,787	48,542	0	0	0	65,329	10,727	16
Total Revenues & Other Sources	17	8,977,747	12,086,679	14,477	710,799	0	21,789,702	22,164,477	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	4,984,985	442,164			0	5,427,149	5,644,983	18
Physical Health Social Services	19	834,124	23,815			0	857,939	975,289	19
Mental Health, MR & DD	20	0	3,135,808			0	3,135,808	3,135,880	20
County Environment and Education	21	423,995	380,109			0	804,104	828,140	21
Roads & Transportation	22	0	4,886,698			0	4,886,698	5,323,100	22
Government Services to Residents	23	732,466	21,839			0	754,305	825,296	23
Administration	24	2,249,691	3,096			0	2,252,787	2,461,285	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0		661,272	0	661,272	661,283	26
Capital Projects	27	56,711	777,148	513,410		0	1,347,269	1,661,890	27
Subtotal Expenditures	28	9,281,972	9,670,677	513,410	661,272	0	20,127,331	21,517,146	28
Other Financing Uses:									
Operating Transfers Out	29	250,000	1,321,176	0	0	0	1,571,176	1,786,176	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	9,531,972	10,991,853	513,410	661,272	0	21,698,507	23,303,322	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(554,225)	1,094,826	(498,933)	49,527	0	91,195	(1,138,845)	32
Beginning Fund Balance - July 1, 2006	33	2,625,141	3,339,606	743,486	19,007	0	6,727,240	6,727,240	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Reserved	35	0	0	0	0	0	0	0	35
Fund Balance - Unreserved/Designated	36	0	0	0	0	0	0	0	36
Fund Balance - Unreserved/Undesignated	37	2,070,916	4,434,432	244,553	68,534	0	6,818,435	5,588,395	37
Total Ending Fund Balance - June 30, 2007	38	2,070,916	4,434,432	244,553	68,534	0	6,818,435	5,588,395	38

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

Telephone: 641-754-6320

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: MARSHALL

County No: 64

FY 2006/2007 ANNUAL FINANCIAL REPORT

8/8/2007

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 2006/2007 (K)		
TAXES LEVIED ON PROPERTY	1	3,939,907	1,300,393	1,571,617	1,064,338	0	0		661,863		8,538,118	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	978	323	391	195				157		2,044	2	
LESS: CREDITS TO TAXPAYERS	3	195,388	64,569	78,036	57,806				31,391		427,190	3	
=1000 NET CURRENT PROPERTY TAXES	*4	3,743,541	1,235,501	1,493,190	1,006,337				630,315		8,108,884	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	451	149	180	16				79		875	5	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	94,107									94,107	6	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	8,736	2,707	3,271	1,486				1,297		17,497	7	
13xx Local Option Taxes	8				1,145,966						1,145,966	8	
14xx Gambling Taxes	9										0	9	
15xx TIF Tax Revenues	10						278,150				278,150	10	
16xx Utility Tax Replacement Excise Taxes	11	297,432	98,291	118,792	36,439				47,096		598,050	11	
Subtotal (lines 7 - 11)	*12	306,168	100,998	122,063	1,183,891	0	0	278,150	0	48,393	0	2,039,663	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	855					2,934,257				2,935,112	13	
21xx State Replacements Against Levied Taxes	14	195,388	64,569	78,036	57,806				31,391		427,190	14	
22xx Other State Tax Replacements	15	3,923	1,297	1,228,827	733				621		1,235,401	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	312,198	199,453	186,174			335,225				1,033,050	16	
25xx Contributions from Other Intergovernmental Units	17	858,562	23,874	4,766	31,044		571,688	79,086			1,569,020	17	
26xx, 27xx State Grants and Entitlements	18	201,235	534	581,526			171,708	20,182			975,185	18	
28xx Federal Grants and Entitlements	19	100					29,114				29,214	19	
29xx Payments in Lieu of Taxes	20										0	20	
Subtotal (lines 13 - 20)	*21	1,572,261	289,727	2,079,329	89,583	0	4,041,992	99,268	0	32,012	0	8,204,172	21
3xxx LICENSES & PERMITS	*22	100			35,223		2,500				37,823	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	714,791	50	7,344	3,555		150,384	8,105			884,229	23	
6xxx USE OF MONEY & PROPERTY	*24	518,980					1,919	25,125	14,477		560,501	24	
8xxx MISCELLANEOUS	*25	71,201	27,935		245		64,074	59,488			222,943	25	
Total Revenues*	26	7,021,600	1,654,360	3,702,106	2,318,850	0	4,260,869	470,136	14,477	710,799	0	20,153,197	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27		250,000								250,000	27	
9020 From Rural Services Basic	28						1,233,136				1,233,136	28	
90xx From Other Budgetary Funds	29	35,000						53,040			88,040	29	
Subtotal (lines 27 - 29)	30	35,000	250,000	0	0	0	1,233,136	53,040	0	0	1,571,176	30	
91xx PROCEEDS\GEN LONG-TERM DEBT	31										0	31	
92xx PROCEEDS\GEN FIXED ASSET SALES	32	16,787					48,542				65,329	32	
Total Revenues and Other Sources	33	7,073,387	1,904,360	3,702,106	2,318,850	0	5,542,547	523,176	14,477	710,799	0	21,789,702	33
Beginning Fund Balance - July 1, 2006	34	2,080,151	544,990	268,791	779,880		1,512,150	778,785	743,486	19,007		6,727,240	34
TOTAL RESOURCES (lines 33 + 34)	35	9,153,538	2,449,350	3,970,897	3,098,730	0	7,054,697	1,301,961	757,963	729,806	0	28,516,942	35

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

FY 2006/2007 ANNUAL FINANCIAL REPORT

8/8/2007

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 2006/2007 (K)		
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1	839,076	173,910		359,157					1,372,143	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	1,972,417	431,351					69,340		2,473,108	6
1060 - Administration	7	375,121	70,917					6,117		452,155	7
Subtotal	8	3,186,614	676,178	0	359,157	0	0	75,457	0	4,297,406	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9	528,509	141,503					7,550		677,562	9
1110 - Medical Examinations	10	119,366	1,352							120,718	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	647,875	142,855	0	0	0	0	7,550	0	798,280	12
EMERGENCY SERVICES											
1200 - Ambulance Services	13	10,740								10,740	13
1210 - Emergency Management	14		51,000							51,000	14
1220 - Fire Protection Services	15									0	15
1230 - E911 Service Board	16	203,655								203,655	16
Subtotal	17	214,395	51,000	0	0	0	0	0	0	265,395	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18		19,773							19,773	18
1410 - Research & Other Assistance	19		13,353							13,353	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	33,126	0	0	0	0	0	0	33,126	21
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		6,516							6,516	24
1530 - Court Costs	25		494							494	25
1540 - Service of Civil Papers	26									0	26
Subtotal	27	0	7,010	0	0	0	0	0	0	7,010	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		2,479							2,479	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		23,453							23,453	30
Subtotal	31	0	25,932	0	0	0	0	0	0	25,932	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	4,048,884	936,101	0	359,157	0	0	83,007	0	5,427,149	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES

FY 2006/2007 ANNUAL FINANCIAL REPORT

8/8/2007

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 2006/2007 (K)	
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	51,003							51,003	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Sanitation	3			23,815					23,815	3
3040 - Health Administration	4	75,911							75,911	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	126,914	0	23,815	0	0	0	0	150,729	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	159,010	681						159,691	7
3110 - General Welfare Services	8	4,940							4,940	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	163,950	681	0	0	0	0	0	164,631	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	52,556	5,160						57,716	11
3210 - General Services to Veterans	12	1,493							1,493	12
Subtotal	13	54,049	5,160	0	0	0	0	0	59,209	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14		88,055						88,055	14
3310 - Family Protective Services	15		263,113						263,113	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	0	351,168	0	0	0	0	0	351,168	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	114,408							114,408	18
3410 - Other Social Services	19								0	19
Subtotal	20	114,408	0	0	0	0	0	0	114,408	20
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	21		17,455						17,455	21
3510 - Preventive Services	22		339						339	22
Subtotal	23	0	17,794	0	0	0	0	0	17,794	23
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	459,321	374,803	0	23,815	0	0	0	857,939	24

SERVICE AREA 4

County No: 64

MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: MARSHALL

8/8/2007

FY 2006/2007 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 2006/2007 (K)	
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1		152,475						152,475	1
41XX - CHRONIC MENTAL ILLNESS	2		511,976						511,976	2
42XX - MENTAL RETARDATION	3		2,366,667						2,366,667	3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4		104,690						104,690	4
TOTAL - MENTAL HEALTH, MR & DD	5	0	3,135,808	0	0	0	0	0	3,135,808	5

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

FY 2006/2007 ANNUAL FINANCIAL REPORT

8/8/2007

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 2006/2007 (K)	
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1								0	1
6010 - Weed Eradication	2				11,553				11,553	2
6020 - Solid Waste Disposal	3				30,796				30,796	3
6030 - Environmental Restoration	4	15,917							15,917	4
Subtotal	5	15,917	0	0	42,349	0	0	0	58,266	5
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	199,006	58,574						257,580	6
6110 - Maintenance & Operations	7	74,699	350						75,049	7
6120 - Recreation & Environmental Educ.	8								0	8
Subtotal	9	273,705	58,924	0	0	0	0	0	332,629	9
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10	7,030							7,030	10
6210 - Animal Bounties & State Apriarist Expenses	11	153							153	11
Subtotal	12	7,183	0	0	0	0	0	0	7,183	12
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13				48,997				48,997	13
6310 - Housing Rehabilitation & Develop.	14								0	14
6320 - Economic Development	15	48,517						227,463	275,980	15
Subtotal	16	48,517	0	0	48,997	0	0	227,463	324,977	16
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17				61,300				61,300	17
6410 - Historic Preservation	18								0	18
6420 - Fair & 4-H Clubs	19	19,749							19,749	19
6430 - Fairgrounds	20								0	20
6440 - Memorial Halls	21								0	21
6450 - Other Educational Services	22								0	22
Subtotal	23	19,749	0	0	61,300	0	0	0	81,049	23
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	365,071	58,924	0	152,646	0	0	227,463	804,104	24

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: MARSHALL County No: 64

8/8/2007

FY 2006/2007 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 2006/2007 (K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					208,066			208,066	1
7010 - Engineering	2					273,965			273,965	2
Subtotal	3	0	0	0	0	482,031	0	0	482,031	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4			229,445		61,378			290,823	4
7110 - Roads	5					1,557,496			1,557,496	5
7120 - Snow & Ice Control	6					217,476			217,476	6
7130 - Traffic Controls	7					157,337			157,337	7
7140 - Road Clearing	8			160,642		210,833			371,475	8
Subtotal	9	0	0	390,087	0	2,204,520	0	0	2,594,607	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					407,314			407,314	10
7210 - Equipment Operations	11					1,319,209			1,319,209	11
7220 - Tools, Materials & Supplies	12					74,959			74,959	12
7230 - Real Estate & Buildings	13					8,578			8,578	13
Subtotal	14	0	0	0	0	1,810,060	0	0	1,810,060	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	390,087	0	4,496,611	0	4,886,698	18

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County No: 64
County Name: MARSHALL

FY 2006/2007 ANNUAL FINANCIAL REPORT

8/8/2007

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 2006/2007 (K)	
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	218,611							218,611	1
8010 - Local Elections	2	9,940							9,940	2
8020 - Township Officials	3	1,508							1,508	3
Subtotal	4	1,508	0	0	0	0	0	0	230,059	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	188,502	54,112						242,614	5
8110 - Recording of Public Documents	6	208,184	51,609				21,839		281,632	6
Subtotal	7	396,686	105,721	0	0	0	21,839	0	524,246	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	8	398,194	334,272	0	0	0	21,839	0	754,305	8

**SERVICE AREA 9
ADMINISTRATION**

County Name: MARSHALL County No: 64

FY 2006/2007 ANNUAL FINANCIAL REPORT

8/8/2007

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 2006/2007 (K)	
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1	134,487	37,531				3,096		175,114	1
9010 - Administrative Management Services	2	205,690	57,086						262,776	2
9020 - Treasury Management Services	3	192,909	56,243						249,152	3
9030 - Other Policy & Administration	4	42,926							42,926	4
Subtotal	5	576,012	150,860	0	0	0	3,096	0	729,968	5
CENTRAL SERVICES PROGRAM										
9100 - General Services	6	430,670	45,568						476,238	6
9110 - Data Processing Services	7	660,408	88,935						749,343	7
Subtotal	8	1,091,078	134,503	0	0	0	0	0	1,225,581	8
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	9		22,148						22,148	9
9210 - Safety of Workplace	10		264,641						264,641	10
9220 - Fidelity of Public Officers	11								0	11
9230 - Unemployment Compensation	12		10,449						10,449	12
Subtotal	13	0	297,238	0	0	0	0	0	297,238	13
TOTAL - ADMINISTRATION	14	1,667,090	582,601	0	0	0	3,096	0	2,252,787	14

FY 2006/2007 ANNUAL FINANCIAL REPORT

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

8/8/2007

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 2006/2007 (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								500,000		500,000	6	
0110 - Interest and Fiscal Charges	7								161,272		161,272	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0		661,272	0	661,272	8	
CAPITAL PROJECTS													
0200 - Roadway Construction	9					723,144					723,144	9	
0210 - Conservation Land Acquisition & Dev.	10	56,711					54,004				110,715	10	
0220 - Other Capital Projects	11							513,410			513,410	11	
TOTAL - CAPITAL PROJECTS	12	56,711	0	0	0	723,144	54,004	513,410		0	1,347,269	12	
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	4,048,884	936,101	0	359,157	0	0	83,007		0	5,427,149	13	
- Total Physical Health and Social Services	14	459,321	374,803	0	23,815	0	0	0		0	857,939	14	
- Total Mental Health, MR & DD	15	0	0	3,135,808	0	0	0	0		0	3,135,808	15	
- Total County Environment and Education	16	365,071	58,924	0	152,646	0	0	227,463		0	804,104	16	
- Total Roads & Transportation	17	0	0	0	390,087	0	4,496,611	0		0	4,886,698	17	
- Total Government Services to Residents	18	398,194	334,272	0	0	0	0	21,839		0	754,305	18	
- Total Administration	19	1,667,090	582,601	0	0	0	0	3,096		0	2,252,787	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	661,272	0	661,272	21	
- Total Capital Projects	22	56,711	0	0	0	723,144	54,004	513,410		0	1,347,269	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	6,995,271	2,286,701	3,135,808	925,705	0	5,219,755	389,409	513,410	661,272	0	20,127,331	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24	250,000									250,000	24	
- To Rural Services Supplemental	25										0	25	
- To Secondary Roads	26				1,233,136						1,233,136	26	
- To Other Budgetary Funds	27							88,040			88,040	27	
TOTAL OPERATING TRANSFERS OUT	28	250,000	0	0	1,233,136	0	0	88,040	0	0	1,571,176	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										0	32	
Fund Balance - Unreserved/Undesignated	33	1,908,267	162,649	835,089	939,889	0	1,834,942	824,512	244,553	68,534	0	6,818,435	33
Total Ending Fund Balance - June 30, 2007	34	1,908,267	162,649	835,089	939,889	0	1,834,942	824,512	244,553	68,534	0	6,818,435	34
TOTAL REQUIREMENTS (Lines 23+28+29-30+)	35	9,153,538	2,449,350	3,970,897	3,098,730	0	7,054,697	1,301,961	757,963	729,806	0	28,516,942	35

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS
CASH		Actual 2006/2007 (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	5,389
4012 - Purchased Administration	7	117
Subtotal - General Administration	8	5,506
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	2,352
Subtotal - Coordination Services	13	2,352
403X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4031 - Transportation (Non-Sheriff)	14	0
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	0
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	77,621
- 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	77,621

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS	
CASH		Actual	
		2006/2007	
		(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		5,908
- 399 Other	72		
4072 - State Hospital Schools			
- 319 Inpatient	73		
- 399 Other	74		
4073 - Other Public/Private Hospitals			
- 319 Inpatient	75		33,520
- 399 Other	76		
4074 - Commitments			
- 300 Diagnostic Evaluation Related to Commitment	77		
- 353 Sheriff Transportation	78		14,898
- 393 Legal Representation for Commitment	79		4,675
- 395 Mental Health Advocates	80		7,995
- 399 Other	81		
Subtotal - Institutional/Hospital/Commitment Services	82		66,996
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83		152,475

Reporting Accounting Basis:		TOTALS
CASH		Actual 2006/2007 (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	16,982
4112 - Purchased Administration	7	421
Subtotal - General Administration	8	17,403
412X - COORDINATION SERVICES		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	1,734
- 375 Case Management - 100% County	10	
- 399 Other	11	
4122 - Services Management	12	8,234
Subtotal - Coordination Services	13	9,968
413X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4131 - Transportation (Non-Sheriff)	14	0
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	0
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
414X - TREATMENT SERVICES		
4141 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	6,281
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	27,576
- 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	33,857

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH		TOTALS Actual 2006/2007 (K)
4150 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	16,079
- 362 Work Activity Services	41	
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	3,407
- 368 Supported Employment Services	44	3,098
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	22,584
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	22,894
- 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	66,727
- 399 Other	55	
4164 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	66,123
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	92,514
- 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	
- 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	248,258
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	109,742
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	32,251
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	13,486
- 393 Legal Representation for Commitment	79	3,804
- 395 Mental Health Advocates	80	20,623
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	179,906
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	511,976

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:		TOTALS
CASH		Actual 2006/2007 (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	72,373
4212 - Purchased Administration	7	1,730
Subtotal - General Administration	8	74,103
422X - COORDINATION SERVICES		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	58,560
- 375 Case Management - 100% County	10	440
- 399 Other	11	
4222 - Services Management	12	35,782
Subtotal - Coordination Services	13	94,782
423X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4231 - Transportation (Non-Sheriff)	14	35,431
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	32,561
- 326 Guardian/Conservator	19	325
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	70
- 329 Supported Community Living	22	46,806
- 399 Other	23	23,933
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	139,126
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

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

Reporting Accounting Basis: CASH		TOTALS Actual 2006/2007 (K)
4250 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	216,541
- 362 Work Activity Services	41	167,023
- 364 Job Placement Services	42	380
- 367 Adult Day Care	43	49,228
- 368 Supported Employment Services	44	1,737
- 369 Enclave	45	158
- 399 Other	46	
Subtotal - Vocational and Day Services	47	435,067
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	679,254
- 399 Other	55	
4264 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	28,282
- 315 Residential Care Facility For The Mentally Retarded	58	7,768
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	410,178
- 399 Other	62	
4265 - 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	1,125,482
427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4271 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4272 - State Hospital Schools		
- 319 Inpatient	73	497,562
- 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	545
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	498,107
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83	2,366,667

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:		TOTALS	
CASH		Actual	
		2006/2007	
		(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		3,345
4312 - Purchased Administration	7		70
Subtotal - General Administration	8		3,415
432X - COORDINATION SERVICES			
4321 - Case Management			
- 374 Case Management - Medicaid Match	9		1,227
- 375 Case Management - 100% County	10		
- 399 Other	11		
4322 - Services Management	12		1,664
Subtotal - Coordination Services	13		2,891
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

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

Reporting Accounting Basis: CASH		TOTALS
		Actual 2006/2007 (K)
4350 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	23,301
- 362 Work Activity Services	41	7,964
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	199
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	31,464
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	12,901
- 399 Other	55	
4364 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	16,060
- 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	37,959
- 399 Other	62	
4365 - 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	66,920
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	104,690
GRAND TOTAL -- SERVICE AREA 4	84	3,135,808