

CLAY COUNTY ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

FY 2006/2007 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2007

00/00/0000

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	3,449,658	1,811,882		327,636		5,589,176	5,590,542	1
Less: Uncollected Delinquent Taxes - Levy Year	2	395	262		37		694	3,736	2
Less: Credits to Taxpayers	3	168,189	96,937		15,773		280,899	259,000	3
Net Current Property Taxes	4	3,281,074	1,714,683		311,826		5,307,583	5,327,806	4
Delinquent Property Tax Revenue	5	395	262		37		694	1,155	5
Penalties, Interest & Costs on Taxes	6	24,849					24,849	34,100	6
Other County Taxes/TIF Tax Revenues	7	88,553	856,868		8,207		953,628	834,482	7
Intergovernmental	8	389,357	4,189,734		16,103		4,595,194	5,295,209	8
Licenses & Permits	9	4,189	6,638				10,827	10,815	9
Charges for Service	10	378,933	46,103				425,036	430,798	10
Use of Money & Property	11	353,088	99,096		78,551		530,735	377,197	11
Miscellaneous	12	53,896	375,984				429,880	396,575	12
Subtotal Revenues	13	4,574,334	7,289,368	0	414,724	0	12,278,426	12,708,137	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14						0		14
Operating Transfers In	15		1,895,651	429,591			2,325,242	2,518,816	15
Proceeds of Fixed Asset Sales	16		29,171				29,171		16
Total Revenues & Other Sources	17	4,574,334	9,214,190	429,591	414,724	0	14,632,839	15,226,953	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	1,449,833	458,064				1,907,897	2,071,037	18
Physical Health Social Services	19	385,544					385,544	417,625	19
Mental Health, MR & DD	20	0	1,393,905				1,393,905	1,619,758	20
County Environment and Education	21	481,388	410,102				891,490	914,786	21
Roads & Transportation	22		3,243,985				3,243,985	3,699,770	22
Government Services to Residents	23	338,580	5,441				344,021	387,331	23
Administration	24	1,226,707					1,226,707	1,381,986	24
Nonprogram Current	25						0		25
Debt Service	26		125,604		372,446		498,050	551,855	26
Capital Projects	27		1,200,749	811,732			2,012,481	2,206,000	27
Subtotal Expenditures	28	3,882,052	6,837,850	811,732	372,446	0	11,904,080	13,250,148	28
Other Financing Uses:									
Operating Transfers Out	29	344,876	1,980,366				2,325,242	2,518,816	29
Refunded Debt/Payments to Escrow	30						0		30
Total Expenditures & Other Uses	31	4,226,928	8,818,216	811,732	372,446	0	14,229,322	15,768,964	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	347,406	395,974	(382,141)	42,278	0	403,517	(542,011)	32
Beginning Fund Balance - July 1, 2006	33	1,065,422	4,043,168	492,141	260,751		5,861,482	4,317,822	33
Increase (Decrease) in Reserves (GAAP Budget)	34		0				0		34
Fund Balance - Reserved	35	187,911	0		303,029		490,940	100,000	35
Fund Balance - Unreserved/Designated	36		150,000				150,000		36
Fund Balance - Unreserved/Undesignated	37	1,224,917	4,289,142	110,000	0	0	5,624,059	3,675,811	37
Total Ending Fund Balance - June 30, 2007	38	1,412,828	4,439,142	110,000	303,029	0	6,264,999	3,775,811	38

Additional details are available at: _____ Telephone: _____
 Notes to the financial statement, if any: _____

Statement of Revenues, Expenditures, and Changes in Fund Balance

FY 2006/2007 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2007

00/00/0000

Reporting Accounting Basis: GAAP		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1	3,449,658	1,811,882		327,636		5,589,176	1
Less: Uncollected Delinquent Taxes - Levy Year	2	395	262		37		694	2
Less: Credits to Taxpayers	3	168,189	96,937		15,773		280,899	3
Net Current Property Taxes	4	3,281,074	1,714,683		311,826		5,307,583	4
Delinquent Property Tax Revenue	5	618	286		58		962	5
Penalties, Interest & Costs on Taxes	6	24,806					24,806	6
Other County Taxes/TIF Tax Revenues	7	88,525	888,452	0	8,204	0	985,181	7
Intergovernmental	8	336,975	3,722,096	0	16,103	0	4,075,174	8
Licenses & Permits	9	4,264	6,818	0	0	0	11,082	9
Charges for Service	10	382,679	49,443	0	0	0	432,122	10
Use of Money & Property	11	355,399	102,423	0	78,707	0	536,529	11
Miscellaneous	12	49,963	364,482	0	0	0	414,445	12
Subtotal Revenues	13	4,524,303	6,848,683	0	414,898	0	11,787,884	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	14
Operating Transfers In	15	0	1,895,651	429,591	0	0	2,325,242	15
Proceeds of Fixed Asset Sales	16	0	29,171	0	0	0	29,171	16
Total Revenues & Other Sources	17	4,524,303	8,773,505	429,591	414,898	0	14,142,297	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	1,580,367	443,919			0	2,024,286	18
Physical Health Social Services	19	384,688	0			0	384,688	19
Mental Health, MR & DD	20	0	1,423,246			0	1,423,246	20
County Environment and Education	21	484,660	415,943			0	900,603	21
Roads & Transportation	22	0	3,336,392			0	3,336,392	22
Government Services to Residents	23	338,830	5,441			0	344,271	23
Administration	24	1,212,763	0			0	1,212,763	24
Nonprogram Current	25	0	0			0	0	25
Debt Service	26	0	125,604		372,446	0	498,050	26
Capital Projects	27	0	1,402,207	812,239		0	2,214,446	27
Subtotal Expenditures	28	4,001,308	7,152,752	812,239	372,446	0	12,338,745	28
Other Financing Uses:								
Operating Transfers Out	29	344,876	1,980,366	0	0	0	2,325,242	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	4,346,184	9,133,118	812,239	372,446	0	14,663,987	31
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	32	178,119	(359,613)	(382,648)	42,452	0	(521,690)	32
Beginning Fund Balance - July 1, 2006	33	1,170,062	4,946,839	492,141	263,018	0	6,872,060	33
Increase (Decrease) in Reserves	34	0	32,205	0	0	0	32,205	34
Fund Balance - Reserved	35	192,607	573,833	0	305,470	0	1,071,910	35
Fund Balance - Unreserved/Designated	36	0	150,000	0	0	0	150,000	36
Fund Balance - Unreserved/Undesignated	37	1,155,574	3,895,598	109,493	0	0	5,160,665	37
Total Ending Fund Balance - June 30, 2007	38	1,348,181	4,619,431	109,493	305,470	0	6,382,575	38

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLAY

County No: 21

FY 2006/2007 ANNUAL FINANCIAL REPORT

00/00/0000

Reporting Accounting Basis: GAAP	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	2,592,008	857,650	393,280	1,418,602	0		0		327,636		5,589,176	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	297	98	45	217					37		694	2
LESS: CREDITS TO TAXPAYERS	3	126,374	41,815	19,174	77,763					15,773		280,899	3
=1000 NET CURRENT PROPERTY TAXES	*4	2,465,337	815,737	374,061	1,340,622					311,826		5,307,583	4
1010 DELINQ. PROPERTY TAX REVENUE	*5	467	151	70	216					58		962	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	24,806										24,806	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	4,643	1,346	617	1,507					505		8,618	7
13xx Local Option Taxes	8							823,558				823,558	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10											0	10
16xx Utility Tax Replacement Excise Taxes	11	62,016	20,520	9,409	53,361					7,699		153,005	11
Subtotal (lines 7 - 11)	*12	66,659	21,866	10,026	54,868	0	0	823,558	0	8,204	0	985,181	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13						2,519,942					2,519,942	13
21xx State Replacements Against Levied Taxes	14	126,374	41,815	19,174	77,763					15,773		280,899	14
22xx Other State Tax Replacements	15	2,042	676	540,606	590					256		544,170	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	98,242	3,196	74,804			43,235					219,477	16
25xx Contributions from Other Intergovernmental Units	17	46,245			135,352		271,615	7,500				460,712	17
26xx, 27xx State Grants and Entitlements	18	17,593		20,712				10,055				48,360	18
28xx Federal Grants and Entitlements	19											0	19
29xx Payments in Lieu of Taxes	20	595	197	90	658					74		1,614	20
Subtotal (lines 13 - 20)	*21	291,091	45,884	655,386	214,363	0	2,834,792	17,555	0	16,103	0	4,075,174	21
3xxx LICENSES & PERMITS	*22	4,264					6,810	8				11,082	22
4xxx, 5xxx CHARGES FOR SERVICE	*23	382,679			3,600		5	45,838				432,122	23
6xxx USE OF MONEY & PROPERTY	*24	355,399					70,658	31,765		78,707		536,529	24
8xxx MISCELLANEOUS	*25	47,986	1,977	149,630	4,238		49,624	160,990				414,445	25
Total Revenues*	26	3,638,688	885,615	1,189,173	1,617,907	0	2,961,889	1,079,714	0	414,898	0	11,787,884	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						108,876					108,876	27
9020 From Rural Services Basic	28						868,940					868,940	28
90xx From Other Budgetary Funds	29						917,835		429,591			1,347,426	29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	1,895,651	0	429,591	0	0	2,325,242	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32						29,171					29,171	32
Total Revenues and Other Sources	33	3,638,688	885,615	1,189,173	1,617,907	0	4,886,711	1,079,714	429,591	414,898	0	14,142,297	33
Beginning Fund Balance - July 1, 2006	34	1,015,787	154,275	380,276	76,618		2,776,077	1,713,868	492,141	263,018		6,872,060	34
TOTAL RESOURCES (lines 33 + 34)	35	4,654,475	1,039,890	1,569,449	1,694,525	0	7,662,788	2,793,582	921,732	677,916	0	21,014,357	35

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

FY 2006/2007 ANNUAL FINANCIAL REPORT

00/00/0000

Reporting Accounting Basis: GAAP	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	244,498	54,011		390,949				689,458	1
1010 - Investigations	2	65,634	19,285				0		84,919	2
1020 - Unified Law Enforcement	3						0		0	3
1030 - Contract Law Enforcement	4								0	4
1040 - Law Enforcement Communications	5	154,313							154,313	5
1050 - Adult Correctional Services	6	254,090	57,634						311,724	6
1060 - Administration	7	159,295	46,807				0		206,102	7
Subtotal	8	877,830	177,737	0	390,949	0	0	0	1,446,516	8
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	176,302	45,782						222,084	9
1110 - Medical Examinations	10	31,895							31,895	10
1120 - Child Support Recovery	11	34,286	8,263						42,549	11
Subtotal	12	242,483	54,045	0	0	0	0	0	296,528	12
EMERGENCY SERVICES										
1200 - Ambulance Services	13	116,835	16,322						133,157	13
1210 - Emergency Management	14		35,000						35,000	14
1220 - Fire Protection Services	15						52,970		52,970	15
1230 - E911 Service Board	16								0	16
Subtotal	17	116,835	51,322	0	0	0	52,970	0	221,127	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18								0	18
1410 - Research & Other Assistance	19		13,932						13,932	19
1420 - Bailiff Services	20	879							879	20
Subtotal	21	879	13,932	0	0	0	0	0	14,811	21
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	1,330							1,330	22
1510 - (Reserved)	23									23
1520 - Detention Services	24	3,698	2,958						6,656	24
1530 - Court Costs	25		129						129	25
1540 - Service of Civil Papers	26	7,324							7,324	26
Subtotal	27	12,352	3,087	0	0	0	0	0	15,439	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28								0	28
1610 - Juvenile Representation Services	29								0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		29,865						29,865	30
Subtotal	31	0	29,865	0	0	0	0	0	29,865	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,250,379	329,988	0	390,949	0	52,970	0	2,024,286	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES

County No: 21
County Name: CLAY

00/00/0000

FY 2006/2007 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	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								0	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Sanitation	3	41,103	8,869						49,972	3
3040 - Health Administration	4	90,000							90,000	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	131,103	8,869	0	0	0	0	0	139,972	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	48,973	3,876						52,849	7
3110 - General Welfare Services	8	20,119							20,119	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	69,092	3,876	0	0	0	0	0	72,968	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	43,487	9,995						53,482	11
3210 - General Services to Veterans	12	6,215							6,215	12
Subtotal	13	49,702	9,995	0	0	0	0	0	59,697	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14	37,576							37,576	14
3310 - Family Protective Services	15								0	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	37,576	0	0	0	0	0	0	37,576	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	44,826							44,826	18
3410 - Other Social Services	19	5,000							5,000	19
Subtotal	20	49,826	0	0	0	0	0	0	49,826	20
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	21	8,867							8,867	21
3510 - Preventive Services	22	15,782							15,782	22
Subtotal	23	24,649	0	0	0	0	0	0	24,649	23
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	361,948	22,740	0	0	0	0	0	384,688	24

SERVICE AREA 4

County No: 21

MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: CLAY

FY 2006/2007 ANNUAL FINANCIAL REPORT

00/00/0000

Reporting Accounting Basis: GAAP	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	0	206,654						206,654	1
41XX - CHRONIC MENTAL ILLNESS	2		272,998						272,998	2
42XX - MENTAL RETARDATION	3		905,191						905,191	3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4		38,403						38,403	4
TOTAL - MENTAL HEALTH, MR & DD	5	0	1,423,246	0	0	0	0	0	1,423,246	5

**SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION**

FY 2006/2007 ANNUAL FINANCIAL REPORT

00/00/0000

Reporting Accounting Basis: GAAP	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				1,658				1,658	2
6020 - Solid Waste Disposal	3				58,560				58,560	3
6030 - Environmental Restoration	4								0	4
Subtotal	5	0	0	0	60,218	0	0	0	60,218	5
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	70,334	18,718		77,836				166,888	6
6110 - Maintenance & Operations	7	217,138	45,084		24,620		88,783		375,625	7
6120 - Recreation & Environmental Educ.	8	18,025	3,949						21,974	8
Subtotal	9	305,497	67,751	0	102,456	0	88,783	0	564,487	9
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10								0	10
6210 - Animal Bounties & State Apiarist Expenses	11	126							126	11
Subtotal	12	126	0	0	0	0	0	0	126	12
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13	14,531			22,936				37,467	13
6310 - Housing Rehabilitation & Develop.	14								0	14
6320 - Economic Development	15	49,000					14,000		63,000	15
Subtotal	16	63,531	0	0	22,936	0	14,000	0	100,467	16
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17				41,000				41,000	17
6410 - Historic Preservation	18	9,500							9,500	18
6420 - Fair & 4-H Clubs	19	38,255					86,550		124,805	19
6430 - Fairgrounds	20								0	20
6440 - Memorial Halls	21								0	21
6450 - Other Educational Services	22								0	22
Subtotal	23	47,755	0	0	41,000	0	86,550	0	175,305	23
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	416,909	67,751	0	226,610	0	189,333	0	900,603	24

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: CLAY County No: 21

FY 2006/2007 ANNUAL FINANCIAL REPORT

00/00/0000

Reporting Accounting Basis: GAAP	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					193,062			193,062	1
7010 - Engineering	2					191,624			191,624	2
Subtotal	3	0	0	0	0	384,686	0	0	384,686	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					83,259			83,259	4
7110 - Roads	5					832,594			832,594	5
7120 - Snow & Ice Control	6					237,417			237,417	6
7130 - Traffic Controls	7					73,957			73,957	7
7140 - Road Clearing	8					29,397			29,397	8
Subtotal	9	0	0	0	0	1,256,624	0	0	1,256,624	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					311,762			311,762	10
7210 - Equipment Operations	11					1,301,742			1,301,742	11
7220 - Tools, Materials & Supplies	12					66,877			66,877	12
7230 - Real Estate & Buildings	13					14,701			14,701	13
Subtotal	14	0	0	0	0	1,695,082	0	0	1,695,082	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	0	3,336,392	0	0	3,336,392	18

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County Name: CLAY County No: 21

FY 2006/2007 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis:
GAAP

	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	13,223	59,673						72,896	1
8010 - Local Elections	2	3,619							3,619	2
8020 - Township Officials	3	4,229	227						4,456	3
Subtotal	4	21,071	59,900	0	0	0	0	0	80,971	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	78,178	28,041						106,219	5
8110 - Recording of Public Documents	6	117,682	33,958				5,441		157,081	6
Subtotal	7	195,860	61,999	0	0	0	5,441	0	263,300	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	8	216,931	121,899	0	0	0	5,441	0	344,271	8

**SERVICE AREA 9
ADMINISTRATION**

County Name: CLAY County No: 21

FY 2006/2007 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis: GAAP	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	131,971	70,297							202,268 1
9010 - Administrative Management Services	2	158,107	45,157							203,264 2
9020 - Treasury Management Services	3	139,898	30,522							170,420 3
9030 - Other Policy & Administration	4	24,670								24,670 4
Subtotal	5	454,646	145,976	0	0	0	0	0		600,622 5
CENTRAL SERVICES PROGRAM										
9100 - General Services	6	310,801	39,527							350,328 6
9110 - Data Processing Services	7	142,411	10,831							153,242 7
Subtotal	8	453,212	50,358	0	0	0	0	0		503,570 8
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	9		49,554							49,554 9
9210 - Safety of Workplace	10		44,060							44,060 10
9220 - Fidelity of Public Officers	11		14,957							14,957 11
9230 - Unemployment Compensation	12									0 12
Subtotal	13	0	108,571	0	0	0	0	0		108,571 13
TOTAL - ADMINISTRATION	14	907,858	304,905	0	0	0	0	0		1,212,763 14

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NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

00/00/0000

Reporting Accounting Basis: GAAP	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						55,001		301,514		356,515	6	
0110 - Interest and Fiscal Charges	7						70,603		70,932		141,535	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	125,604		372,446	0	498,050	8	
CAPITAL PROJECTS													
0200 - Roadway Construction	9					1,402,207					1,402,207	9	
0210 - Conservation Land Acquisition & Dev.	10										0	10	
0220 - Other Capital Projects	11							812,239			812,239	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	1,402,207	0	812,239		0	2,214,446	12	
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	1,250,379	329,988	0	390,949	0	0	52,970		0	2,024,286	13	
- Total Physical Health and Social Services	14	361,948	22,740	0	0	0	0	0		0	384,688	14	
- Total Mental Health, MR & DD	15	0	0	1,423,246	0	0	0	0		0	1,423,246	15	
- Total County Environment and Education	16	416,909	67,751	0	226,610	0	0	189,333		0	900,603	16	
- Total Roads & Transportation	17	0	0	0	0	0	3,336,392	0		0	3,336,392	17	
- Total Government Services to Residents	18	216,931	121,899	0	0	0	0	5,441		0	344,271	18	
- Total Administration	19	907,858	304,905	0	0	0	0	0		0	1,212,763	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	125,604	372,446	0	498,050	21	
- Total Capital Projects	22	0	0	0	0	1,402,207	0	812,239		0	2,214,446	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	3,154,025	847,283	1,423,246	617,559	0	4,738,599	373,348	812,239	372,446	0	12,338,745	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24										0	24	
- To Rural Services Supplemental	25										0	25	
- To Secondary Roads	26	108,876			868,940			917,835			1,895,651	26	
- To Other Budgetary Funds	27	236,000						193,591			429,591	27	
TOTAL OPERATING TRANSFERS OUT	28	344,876	0	0	868,940	0	0	1,111,426	0	0	2,325,242	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0	29	
Increase (Decrease) In Reserves	30						32,205				32,205	30	
Fund Balance - Reserved	31		192,607				573,833		305,470		1,071,910	31	
Fund Balance - Unreserved/Designated	32						150,000				150,000	32	
Fund Balance - Unreserved/Undesignated	33	1,155,574	0	146,203	208,026	0	2,382,561	1,158,808	109,493	0	5,160,665	33	
Total Ending Fund Balance - June 30, 2007	34	1,155,574	192,607	146,203	208,026	0	2,956,394	1,308,808	109,493	305,470	0	6,382,575	34
TOTAL REQUIREMENTS (Lines 23+28+29-30+)	35	4,654,475	1,039,890	1,569,449	1,694,525	0	7,662,788	2,793,582	921,732	677,916	0	21,014,357	35

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis: GAAP		TOTALS
		Actual 2006/2007 (K)
400X - INFORMATION AND EDUCATION SERVICES		
4003 - Information and Referral	1	
4004 - Consultation	2	114,752
4005 - Public Education Services	3	
4006 - Academic Services	4	
Subtotal - Information and Education Services	5	114,752
401X - GENERAL ADMINISTRATION		
4011 - Direct Administration	6	
4012 - Purchased Administration	7	
Subtotal - General Administration	8	0
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	60,324
Subtotal - Coordination Services	13	60,324
403X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4031 - Transportation (Non-Sheriff)	14	
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	934
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	14,608
- 309 Partial Hospitalization	32	
- 399 Other	33	
4043 - Evaluation	34	1,083
4044 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	16,625

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS	
GAAP		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		3,471
- 399 Other	72		
4072 - State Hospital Schools			
- 319 Inpatient	73		
- 399 Other	74		
4073 - Other Public/Private Hospitals			
- 319 Inpatient	75		6,784
- 399 Other	76		89
4074 - Commitments			
- 300 Diagnostic Evaluation Related to Commitment	77		
- 353 Sheriff Transportation	78		2,955
- 393 Legal Representation for Commitment	79		1,654
- 395 Mental Health Advocates	80		
- 399 Other	81		
Subtotal - Institutional/Hospital/Commitment Services	82		14,953
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83		206,654

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: GAAP		TOTALS
		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	
4112 - Purchased Administration	7	
Subtotal - General Administration	8	0
412X - COORDINATION SERVICES		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	17,091
- 375 Case Management - 100% County	10	2,626
- 399 Other	11	
4122 - Services Management	12	
Subtotal - Coordination Services	13	19,717
413X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4131 - Transportation (Non-Sheriff)	14	1
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	11,974
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	11,975
414X - TREATMENT SERVICES		
4141 - Physiological Treatment		
- 305 Outpatient	27	377
- 306 Prescription Medication	28	64
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	5,845
- 309 Partial Hospitalization	32	
- 399 Other	33	
4143 - Evaluation	34	2,174
4144 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	1,793
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	1,200
Subtotal - Treatment Services	39	11,453

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: GAAP		TOTALS Actual 2006/2007 (K)
4150 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	27,382
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	894
Subtotal - Vocational and Day Services	47	28,276
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	18,623
- 314 Residential Care Facility	49	16,441
- 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	460
- 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	19,215
- 314 Residential Care Facility	64	118,323
- 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	173,062
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	16,756
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	6,128
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	1,205
- 353 Sheriff Transportation	78	2,289
- 393 Legal Representation for Commitment	79	2,137
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	28,515
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	272,998

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis: GAAP		TOTALS
		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	
4212 - Purchased Administration	7	3,495
Subtotal - General Administration	8	3,495
422X - COORDINATION SERVICES		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	116,581
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	
Subtotal - Coordination Services	13	116,581
423X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4231 - Transportation (Non-Sheriff)	14	3,756
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	109
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	16,033
- 399 Other	23	
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	19,898
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	10,928
Subtotal - Treatment Services	39	10,928

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

Reporting Accounting Basis: GAAP		TOTALS Actual 2006/2007 (K)
4250 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	251,706
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	18,067
- 368 Supported Employment Services	44	211
- 369 Enclave	45	1,105
- 399 Other	46	
Subtotal - Vocational and Day Services	47	271,089
426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4263 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	16,393
- 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	251,587
- 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	68,698
- 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	
4265 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	27,911
- 315 Residential Care Facility For The Mentally Retarded	65	16,480
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	91,787
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	472,856
427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4271 - State Mental Health Institutes		
- 319 Inpatient	71	10,344
- 399 Other	72	
4272 - State Hospital Schools		
- 319 Inpatient	73	
- 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	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	10,344
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83	905,191

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis: GAAP		TOTALS	
		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		
4312 - Purchased Administration	7		
Subtotal - General Administration	8		0
432X - COORDINATION SERVICES			
4321 - Case Management			
- 374 Case Management - Medicaid Match	9		3,012
- 375 Case Management - 100% County	10		
- 399 Other	11		
4322 - Services Management	12		
Subtotal - Coordination Services	13		3,012
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: GAAP		TOTALS
		Actual 2006/2007 (K)
4350 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	14,573
- 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	14,573
436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4363 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	5,328
- 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	
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	15,490
- 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	
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	20,818
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	38,403
GRAND TOTAL -- SERVICE AREA 4	84	1,423,246

CLAY COUNTY ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

FY 2006/2007 ANNUAL FINANCIAL REPORT

For the fiscal year ended: **June 30, 2007**

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ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS	
		(A)	REVENUE	PROJECTS	SERVICE	(E)	(MEMO)	
			(B)	(C)	(D)		(F)	
Cash & Pooled Investments:								
County Treasurer	1	1,412,828	4,512,586	110,000	303,029		6,338,443	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	18,860	31,651	0	1,588		52,099	3
Property Taxes (including interest & penalties)	4	63,012	991		603		64,606	4
Property Taxes - Succeeding Year	5	3,320,000	1,629,000		324,000		5,273,000	5
Accrued Interest	6	26,943	896	0	830		28,669	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	45,894	1,023				46,917	9
Due from Other Governments	10	2,197	375,635				377,832	10
Inventories (at cost)	11		573,833				573,833	11
Other Assets	12	9,619	14,429				24,048	12
Total Assets	13	4,899,353	7,140,044	110,000	630,050	0	12,779,447	13
LIABILITIES								
Accounts Payable	14	163,039	667,670	507			831,216	14
Salaries & Benefits Payable	15		57,500				57,500	15
Contracts Payable	16						0	16
Due to Other Funds	17		46,917				46,917	17
Due to Other Governments	18	5,363	112,066				117,429	18
Trusts Payable	19						0	19
Deferred Revenue - Succeeding Year Property Tax	20	3,320,000	1,629,000		324,000		5,273,000	20
Deferred Revenue - Other	21	62,770	7,460		580		70,810	21
Other Liabilities	22						0	22
Total Liabilities	23	3,551,172	2,520,613	507	324,580	0	6,396,872	23
FUND EQUITY								
Fund Balance - Reserved	24	192,607	573,833		305,470		1,071,910	24
Fund Balance - Unreserved/Designated	25		150,000				150,000	25
Fund Balance - Unreserved/Undesignated	26	1,155,574	3,895,598	109,493	0		5,160,665	26
Total Fund Equity	27	1,348,181	4,619,431	109,493	305,470	0	6,382,575	27
TOTAL LIABILITIES AND FUND EQUITY	28	4,899,353	7,140,044	110,000	630,050	0	12,779,447	28

Notes to the financial statement, if any:

Co. Number: 21

ERROR MESSAGE LISTINGS

County: CLAY

MAKE NECESSARY CORRECTIONS BEFORE PUBLISHING AND/OR FILING THE REPORT WITH DEPARTMENT OF MANAGEMENT

***** IGNORE THE "#" SIGN *****

CASH/GAAP REPORT F638-S SUMMARY OPERATING TRANSFERS COMPARISON: Amt Transfers In Over (Under) Transfers Out:
0

PUBLISHED F638-R SUMMARY OPERATING TRANSFERS COMPARISON: Amt Transfers In Over (Under) Transfers Out:
0
0

FORM638 -R (PUBLISHED SUMMARY:

MENTAL HEALTH EXPENDITURES IN OTHER SERVICES AREAS OR FUNDS: Amt In Error
0
0

MENTAL HEALTH SUPPORTING DETAIL SUBTOTAL / SERVICE AREA 4 SUBTOTAL COMPARISONS: Amt Detail Over (Under) SA4
0
0
0
0

BAL SHEET TOTAL ASSETS / TOTAL LIAB & FUND EQUITY COMPARISONS: Amt Assets Over (Under) Liabilities & Fund Equity:
0
0
0
0
0
0

BAL SHEET TOTAL DUE FROM / DUE TO OTHER FUNDS COMPARISON: Amt Due From Over (Under) Due To Other Funds:
0

BAL SHEET GOV FUND EQUITY / GAAP F638-S SUM FUND BAL COMPARISONS: Amt Bal Sheet Over (Under) GAAP Sum:
0
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