

**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

7/23/2008

| Budget Accounting Basis:<br>CASH   |    | General<br>(A) | Special<br>Revenue<br>(B) | Capital<br>Projects<br>(C) | Debt<br>Service<br>(D) | Permanent<br>(E) | Actual<br>Totals<br>(F) | Budgeted<br>Totals<br>(G) |    |
|--|----|----------------|---------------------------|----------------------------|------------------------|------------------|-------------------------|---------------------------|----|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |    |                |                           |                            |                        |                  |                         |                           |    |
| 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 |
| <b>Subtotal Revenues</b>   | 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 |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | 4,574,334      | 9,214,190                 | 429,591                    | 414,724                | 0                | 14,632,839              | 15,226,953                | 17 |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |                |                           |                            |                        |                  |                         |                           |    |
| 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 |
| <b>Subtotal Expenditures</b>   | 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 |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | 4,226,928      | 8,818,216                 | 811,732                    | 372,446                | 0                | 14,229,322              | 15,768,964                | 31 |
| <b>Excess of Revenues &amp; Other Sources<br/>over (under) Expenditures &amp; Other Uses</b> | 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                       |                           | 34 |
| Fund Balance - Reserved  | 35 |                |                           |                            |                        |                  | 0                       | 100,000                   | 35 |
| Fund Balance - Unreserved/Designated   | 36 |                | 150,000                   |                            |                        |                  | 150,000                 |                           | 36 |
| Fund Balance - Unreserved/Undesignated   | 37 | 1,412,828      | 4,289,142                 | 110,000                    | 303,029                | 0                | 6,114,999               | 3,675,811                 | 37 |
| <b>Total Ending Fund Balance - June 30, 2007</b>   | 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

7/23/2008

| Reporting Accounting Basis:  |    | General   | Special   | Capital   | Debt    | Permanent | Actual     |    |
|--|----|-----------|-----------|-----------|---------|-----------|------------|----|
| CASH   |    | (A)       | Revenue   | Projects  | Service | (E)       | Totals     |    |
| REVENUES & OTHER FINANCING SOURCES   |    |           | (B)       | (C)       | (D)     |           | (F)        |    |
| 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  | 395       | 262       |           | 37      |           | 694        | 5  |
| Penalties, Interest & Costs on Taxes   | 6  | 24,849    |           |           |         |           | 24,849     | 6  |
| Other County Taxes/TIF Tax Revenues  | 7  | 88,553    | 856,868   | 0         | 8,207   | 0         | 953,628    | 7  |
| Intergovernmental  | 8  | 389,357   | 4,189,734 | 0         | 16,103  | 0         | 4,595,194  | 8  |
| Licenses & Permits   | 9  | 4,189     | 6,638     | 0         | 0       | 0         | 10,827     | 9  |
| Charges for Service  | 10 | 378,933   | 46,103    | 0         | 0       | 0         | 425,036    | 10 |
| Use of Money & Property  | 11 | 353,088   | 99,096    | 0         | 78,551  | 0         | 530,735    | 11 |
| Miscellaneous  | 12 | 53,896    | 375,984   | 0         | 0       | 0         | 429,880    | 12 |
| <b>Subtotal Revenues</b>   | 13 | 4,574,334 | 7,289,368 | 0         | 414,724 | 0         | 12,278,426 | 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 |
| <b>Total Revenues &amp; Other Sources</b>  | 17 | 4,574,334 | 9,214,190 | 429,591   | 414,724 | 0         | 14,632,839 | 17 |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |           |           |           |         |           |            |    |
| Operating:   |    |           |           |           |         |           |            |    |
| Public Safety and Legal Services   | 18 | 1,449,833 | 458,064   |           |         | 0         | 1,907,897  | 18 |
| Physical Health Social Services  | 19 | 385,544   | 0         |           |         | 0         | 385,544    | 19 |
| Mental Health, MR & DD   | 20 | 0         | 1,393,905 |           |         | 0         | 1,393,905  | 20 |
| County Environment and Education   | 21 | 481,388   | 410,102   |           |         | 0         | 891,490    | 21 |
| Roads & Transportation   | 22 | 0         | 3,243,985 |           |         | 0         | 3,243,985  | 22 |
| Government Services to Residents   | 23 | 338,580   | 5,441     |           |         | 0         | 344,021    | 23 |
| Administration   | 24 | 1,226,707 | 0         |           |         | 0         | 1,226,707  | 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         | 1,200,749 | 811,732   |         | 0         | 2,012,481  | 27 |
| <b>Subtotal Expenditures</b>   | 28 | 3,882,052 | 6,837,850 | 811,732   | 372,446 | 0         | 11,904,080 | 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 |
| <b>Total Expenditures &amp; Other Uses</b>   | 31 | 4,226,928 | 8,818,216 | 811,732   | 372,446 | 0         | 14,229,322 | 31 |
| <b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b> | 32 | 347,406   | 395,974   | (382,141) | 42,278  | 0         | 403,517    | 32 |
| Beginning Fund Balance - July 1, 2006  | 33 | 1,065,422 | 4,043,168 | 492,141   | 260,751 | 0         | 5,861,482  | 33 |
| Increase (Decrease) in Reserves  | 34 | 0         | 0         | 0         | 0       | 0         | 0          | 34 |
| Fund Balance - Reserved  | 35 | 0         | 0         | 0         | 0       | 0         | 0          | 35 |
| Fund Balance - Unreserved/Designated   | 36 | 0         | 150,000   | 0         | 0       | 0         | 150,000    | 36 |
| Fund Balance - Unreserved/Undesignated   | 37 | 1,412,828 | 4,289,142 | 110,000   | 303,029 | 0         | 6,114,999  | 37 |
| <b>Total Ending Fund Balance - June 30, 2007</b>   | 38 | 1,412,828 | 4,439,142 | 110,000   | 303,029 | 0         | 6,264,999  | 38 |

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLAY

County No: 21

FY 2006/2007 ANNUAL FINANCIAL REPORT

7/23/2008

| Reporting Accounting Basis:<br>CASH                   | GENERAL FUND      |                          |                     | SPECIAL REVENUE FUNDS    |                                 |                     |           | All Capital Projects | All Debt Service | All Permanent Funds | 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) | (H)                  | (I)              | (J)                 | 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                | 297                      | 98                  | 45                       | 217                             |                     |           |                      |                  | 37                  |                      | 694        | 5  |
| 11xx PENALTIES, INT, & COSTS ON TAXES                 | *6                | 24,849                   |                     |                          |                                 |                     |           |                      |                  |                     |                      | 24,849     | 6  |
| OTHER COUNTY TAXES:                                   |                   |                          |                     |                          |                                 |                     |           |                      |                  |                     |                      |            |    |
| 12xx Other County Taxes                               | 7                 | 4,664                    | 1,353               | 620                      | 1,530                           |                     |           |                      |                  | 508                 |                      | 8,675      | 7  |
| 13xx Local Option Taxes                               | 8                 |                          |                     |                          |                                 |                     |           | 791,948              |                  |                     |                      | 791,948    | 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               | 66,680                   | 21,873              | 10,029                   | 54,891                          | 0                   | 0         | 791,948              | 0                | 8,207               | 0                    | 953,628    | 12 |
| INTERGOVERNMENTAL REVENUE:                            |                   |                          |                     |                          |                                 |                     |           |                      |                  |                     |                      |            |    |
| 20xx State Shared Revenues                            | 13                |                          |                     |                          |                                 |                     | 2,513,147 |                      |                  |                     |                      | 2,513,147  | 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                | 146,245                  | 2,156               | 73,886                   |                                 |                     | 97,235    |                      |                  |                     |                      | 319,522    | 16 |
| 25xx Contributions from Other Intergovernmental Units | 17                | 48,908                   |                     |                          | 127,659                         |                     | 270,867   | 7,500                |                  |                     |                      | 454,934    | 17 |
| 26xx, 27xx State Grants and Entitlements              | 18                | 20,349                   |                     | 27,208                   |                                 |                     |           | 13,710               |                  |                     |                      | 61,267     | 18 |
| 28xx Federal Grants and Entitlements                  | 19                |                          |                     |                          |                                 |                     | 419,641   |                      |                  |                     |                      | 419,641    | 19 |
| 29xx Payments in Lieu of Taxes                        | 20                | 595                      | 197                 | 90                       | 658                             |                     |           |                      |                  | 74                  |                      | 1,614      | 20 |
| Subtotal (lines 13 - 20)                              | *21               | 344,513                  | 44,844              | 660,964                  | 206,670                         | 0                   | 3,300,890 | 21,210               | 0                | 16,103              | 0                    | 4,595,194  | 21 |
| 3xxx LICENSES & PERMITS                               | *22               | 4,189                    |                     |                          |                                 |                     | 6,630     | 8                    |                  |                     |                      | 10,827     | 22 |
| 4xxx, 5xxx CHARGES FOR SERVICE                        | *23               | 378,933                  |                     |                          | 3,600                           |                     | 5         | 42,498               |                  |                     |                      | 425,036    | 23 |
| 6xxx USE OF MONEY & PROPERTY                          | *24               | 353,088                  |                     |                          |                                 |                     | 70,658    | 28,438               |                  | 78,551              |                      | 530,735    | 24 |
| 8xxx MISCELLANEOUS                                    | *25               | 51,928                   | 1,968               | 140,992                  | 4,238                           |                     | 52,932    | 177,822              |                  |                     |                      | 429,880    | 25 |
| Total Revenues*                                       | 26                | 3,689,814                | 884,520             | 1,186,091                | 1,610,238                       | 0                   | 3,431,115 | 1,061,924            | 0                | 414,724             | 0                    | 12,278,426 | 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                | 3,689,814                | 884,520             | 1,186,091                | 1,610,238                       | 0                   | 5,355,937 | 1,061,924            | 429,591          | 414,724             | 0                    | 14,632,839 | 33 |
| Beginning Fund Balance - July 1, 2006                 | 34                | 914,404                  | 151,018             | 505,436                  | 81,462                          |                     | 1,847,474 | 1,608,796            | 492,141          | 260,751             |                      | 5,861,482  | 34 |
| TOTAL RESOURCES (lines 33 + 34)                       | 35                | 4,604,218                | 1,035,538           | 1,691,527                | 1,691,700                       | 0                   | 7,203,411 | 2,670,720            | 921,732          | 675,475             | 0                    | 20,494,321 | 35 |

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

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

7/23/2008

| Reporting Accounting Basis:<br>CASH                             | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS     |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |    |
|---|-------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|----|
|   | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvc<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |    |
| <b>LAW ENFORCEMENT PROGRAM</b>                                  |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 1000 - Uniformed Patrol Services                                | 1                       | 243,490                        | 53,690                    |                                | 390,517                               |                           | 1,759        |                                  | 689,456                    | 1  |
| 1010 - Investigations   | 2                       | 65,745                         | 19,236                    |                                |                                       |                           | 8,618        |                                  | 93,599                     | 2  |
| 1020 - Unified Law Enforcement                                  | 3                       |                                |                           |                                |                                       |                           |              |                                  | 0                          | 3  |
| 1030 - Contract Law Enforcement                                 | 4                       |                                |                           |                                |                                       |                           |              |                                  | 0                          | 4  |
| 1040 - Law Enforcement Communications                           | 5                       | 160,379                        |                           |                                |                                       |                           |              |                                  | 160,379                    | 5  |
| 1050 - Adult Correctional Services                              | 6                       | 248,576                        | 57,356                    |                                |                                       |                           |              |                                  | 305,932                    | 6  |
| 1060 - Administration   | 7                       | 158,989                        | 46,720                    |                                |                                       |                           | 4,200        |                                  | 209,909                    | 7  |
| Subtotal  | 8                       | 877,179                        | 177,002                   | 0                              | 390,517                               | 0                         | 14,577       | 0                                | 1,459,275                  | 8  |
| <b>LEGAL SERVICES PROGRAM</b>                                   |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 1100 - Criminal Prosecution                                     | 9                       | 176,343                        | 45,633                    |                                |                                       |                           |              |                                  | 221,976                    | 9  |
| 1110 - Medical Examinations                                     | 10                      | 29,173                         |                           |                                |                                       |                           |              |                                  | 29,173                     | 10 |
| 1120 - Child Support Recovery                                   | 11                      | 34,467                         | 8,564                     |                                |                                       |                           |              |                                  | 43,031                     | 11 |
| Subtotal  | 12                      | 239,983                        | 54,197                    | 0                              | 0                                     | 0                         | 0            | 0                                | 294,180                    | 12 |
| <b>EMERGENCY SERVICES</b>                                       |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 1200 - Ambulance Services                                       | 13                      |                                | 16,322                    |                                |                                       |                           |              |                                  | 16,322                     | 13 |
| 1210 - Emergency Management                                     | 14                      |                                | 26,250                    |                                |                                       |                           |              |                                  | 26,250                     | 14 |
| 1220 - Fire Protection Services                                 | 15                      |                                |                           |                                |                                       |                           | 52,970       |                                  | 52,970                     | 15 |
| 1230 - E911 Service Board                                       | 16                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 16 |
| Subtotal  | 17                      | 0                              | 42,572                    | 0                              | 0                                     | 0                         | 52,970       | 0                                | 95,542                     | 17 |
| <b>ASSISTANCE TO DISTRICT COURT<br/>SYSTEM PROGRAM</b>          |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 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 |
| <b>COURT PROCEEDINGS PROGRAM</b>                                |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 1500 - Juries & Witnesses                                       | 22                      | 1,014                          |                           |                                |                                       |                           |              |                                  | 1,014                      | 22 |
| 1510 - (Reserved)   | 23                      |                                |                           |                                |                                       |                           |              |                                  |                            | 23 |
| 1520 - Detention Services                                       | 24                      | 3,860                          | 3,002                     |                                |                                       |                           |              |                                  | 6,862                      | 24 |
| 1530 - Court Costs  | 25                      |                                | 129                       |                                |                                       |                           |              |                                  | 129                        | 25 |
| 1540 - Service of Civil Papers                                  | 26                      | 7,855                          | 0                         |                                |                                       |                           |              |                                  | 7,855                      | 26 |
| Subtotal  | 27                      | 12,729                         | 3,131                     | 0                              | 0                                     | 0                         | 0            | 0                                | 15,860                     | 27 |
| <b>JUVENILE JUSTICE ADMINISTRATION<br/>PROGRAM</b>              |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 1600 - Juvenile Victim Restitution                              | 28                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 28 |
| 1610 - Juvenile Representation Services                         | 29                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 29 |
| 1620 - Court-Appointed Attorneys &<br>Court Costs for Juveniles | 30                      |                                | 28,229                    |                                |                                       |                           |              |                                  | 28,229                     | 30 |
| Subtotal  | 31                      | 0                              | 28,229                    | 0                              | 0                                     | 0                         | 0            | 0                                | 28,229                     | 31 |
| <b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>               | 32                      | 1,130,770                      | 319,063                   | 0                              | 390,517                               | 0                         | 67,547       | 0                                | 1,907,897                  | 32 |

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**

County No: 21  
County Name: CLAY

7/23/2008

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

| Reporting Accounting Basis:<br>CASH                       | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS     |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |    |
|---|-------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|----|
|   | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvc<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |    |
| <b>PHYSICAL HEALTH SERVICES PROGRAM</b>                   |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 3000 - Personal & Family Health Services                  | 1                       |                                |                           |                                |                                       |                           |              |                                  | 0                          | 1  |
| 3010 - Communicable Disease Prevention & Control Services | 2                       |                                |                           |                                |                                       |                           |              |                                  | 0                          | 2  |
| 3020 - Sanitation   | 3                       | 41,062                         | 8,821                     |                                |                                       |                           |              |                                  | 49,883                     | 3  |
| 3040 - Health Administration                              | 4                       | 90,000                         |                           |                                |                                       |                           |              |                                  | 90,000                     | 4  |
| 3050 - Support of Hospitals                               | 5                       |                                |                           |                                |                                       |                           |              |                                  | 0                          | 5  |
| Subtotal  | 6                       | 131,062                        | 8,821                     | 0                              | 0                                     | 0                         | 0            | 0                                | 139,883                    | 6  |
| <b>SERVICES TO POOR PROGRAM</b>                           |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 3100 - Administration                                     | 7                       | 49,446                         | 3,848                     |                                |                                       |                           |              |                                  | 53,294                     | 7  |
| 3110 - General Welfare Services                           | 8                       | 19,195                         | 0                         |                                |                                       |                           |              |                                  | 19,195                     | 8  |
| 3120 - Care in County Care Facility                       | 9                       | 0                              |                           |                                |                                       |                           |              |                                  | 0                          | 9  |
| Subtotal  | 10                      | 68,641                         | 3,848                     | 0                              | 0                                     | 0                         | 0            | 0                                | 72,489                     | 10 |
| <b>SERVICES TO MILITARY VETERANS PROGRAM</b>              |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 3200 - Administration                                     | 11                      | 43,497                         | 9,930                     |                                |                                       |                           |              |                                  | 53,427                     | 11 |
| 3210 - General Services to Veterans                       | 12                      | 6,501                          |                           |                                |                                       |                           |              |                                  | 6,501                      | 12 |
| Subtotal  | 13                      | 49,998                         | 9,930                     | 0                              | 0                                     | 0                         | 0            | 0                                | 59,928                     | 13 |
| <b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>           |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 3300 - Youth Guidance                                     | 14                      | 39,030                         |                           |                                |                                       |                           |              |                                  | 39,030                     | 14 |
| 3310 - Family Protective Services                         | 15                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 15 |
| 3320 - Services for Disabled Children                     | 16                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 16 |
| Subtotal  | 17                      | 39,030                         | 0                         | 0                              | 0                                     | 0                         | 0            | 0                                | 39,030                     | 17 |
| <b>SERVICES TO OTHER ADULTS PROGRAM</b>                   |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 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 |
| <b>CHEMICAL DEPENDENCY PROGRAM</b>                        |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 3500 - Treatment Services                                 | 21                      | 8,606                          |                           |                                |                                       |                           |              |                                  | 8,606                      | 21 |
| 3510 - Preventive Services                                | 22                      | 15,782                         |                           |                                |                                       |                           |              |                                  | 15,782                     | 22 |
| Subtotal  | 23                      | 24,388                         | 0                         | 0                              | 0                                     | 0                         | 0            | 0                                | 24,388                     | 23 |
| <b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>        | 24                      | 362,945                        | 22,599                    | 0                              | 0                                     | 0                         | 0            | 0                                | 385,544                    | 24 |

**SERVICE AREA 4**

County No: 21

**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

County Name: CLAY

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

7/23/2008

| Reporting Accounting Basis:<br>CASH                      | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS     |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |   |
|--|-------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|---|
|  | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvc<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |   |
| <b>SERVICES TO PERSONS WITH:</b>                         |                         |                                |                           |                                |                                       |                           |              |                                  |                            |   |
| <b>40XX - MENTAL HEALTH PROBLEMS/<br/>MENTAL ILLNESS</b> | 1                       |                                | 201,867                   |                                |                                       |                           |              |                                  | 201,867                    | 1 |
| <b>41XX - CHRONIC MENTAL ILLNESS</b>                     | 2                       |                                | 258,604                   |                                |                                       |                           |              |                                  | 258,604                    | 2 |
| <b>42XX - MENTAL RETARDATION</b>                         | 3                       |                                | 894,666                   |                                |                                       |                           |              |                                  | 894,666                    | 3 |
| <b>43XX - OTHER DEVELOPMENTAL<br/>DISABILITIES</b>       | 4                       |                                | 38,768                    |                                |                                       |                           |              |                                  | 38,768                     | 4 |
| <b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>                | 5                       | 0                              | 1,393,905                 | 0                              | 0                                     | 0                         | 0            | 0                                | 1,393,905                  | 5 |

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis:  
CASH

|   | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS     |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |    |
|---|-------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|----|
|   | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvc<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |    |
| <b>ENVIRONMENTAL QUALITY PROGRAM</b>                  |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 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  |
| <b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b> |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 6100 - Administration                                 | 6                       | 70,412                         | 18,659                    |                                | 80,304                                |                           |              |                                  | 169,375                    | 6  |
| 6110 - Maintenance & Operations                       | 7                       | 214,541                        | 44,942                    |                                | 24,935                                |                           | 87,537       |                                  | 371,955                    | 7  |
| 6120 - Recreation & Environmental Educ.               | 8                       | 17,973                         | 3,949                     |                                |                                       |                           |              |                                  | 21,922                     | 8  |
| Subtotal  | 9                       | 302,926                        | 67,550                    | 0                              | 105,239                               | 0                         | 87,537       | 0                                | 563,252                    | 9  |
| <b>ANIMAL CONTROL PROGRAM</b>                         |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 6200 - Animal Shelter                                 | 10                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 10 |
| 6210 - Animal Bounties & State<br>Apiarist Expenses   | 11                      | 126                            |                           |                                |                                       |                           |              |                                  | 126                        | 11 |
| Subtotal  | 12                      | 126                            | 0                         | 0                              | 0                                     | 0                         | 0            | 0                                | 126                        | 12 |
| <b>COUNTY DEVELOPMENT PROGRAM</b>                     |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 6300 - Land Use & Building Controls                   | 13                      | 14,531                         |                           |                                | 22,913                                |                           |              |                                  | 37,444                     | 13 |
| 6310 - Housing Rehabilitation & Develop.              | 14                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 14 |
| 6320 - Economic Development                           | 15                      | 48,500                         |                           |                                |                                       |                           | 14,000       |                                  | 62,500                     | 15 |
| Subtotal  | 16                      | 63,031                         | 0                         | 0                              | 22,913                                | 0                         | 14,000       | 0                                | 99,944                     | 16 |
| <b>EDUCATIONAL SERVICES PROGRAM</b>                   |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 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                         |                           |                                |                                       |                           | 79,195       |                                  | 117,450                    | 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                         | 79,195       | 0                                | 167,950                    | 23 |
| <b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>       | 24                      | 413,838                        | 67,550                    | 0                              | 229,370                               | 0                         | 180,732      | 0                                | 891,490                    | 24 |

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

County Name: CLAY County No: 21

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

7/23/2008

| Reporting Accounting Basis:<br>CASH                                 | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS      |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |    |
|---|-------------------------|--------------------------------|----------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|----|
|   | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvcs<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |    |
| <b>SECONDARY ROADS ADMINISTRATION<br/>&amp; ENGINEERING PROGRAM</b> |                         |                                |                            |                                |                                       |                           |              |                                  |                            |    |
| 7000 - Administration   | 1                       |                                |                            |                                |                                       | 190,687                   |              |                                  | 190,687                    | 1  |
| 7010 - Engineering  | 2                       |                                |                            |                                |                                       | 191,540                   |              |                                  | 191,540                    | 2  |
| Subtotal  | 3                       | 0                              | 0                          | 0                              | 0                                     | 382,227                   | 0            | 0                                | 382,227                    | 3  |
| <b>ROADWAY MAINTENANCE PROGRAM</b>                                  |                         |                                |                            |                                |                                       |                           |              |                                  |                            |    |
| 7100 - Bridges & Culverts   | 4                       |                                |                            |                                |                                       | 84,319                    |              |                                  | 84,319                     | 4  |
| 7110 - Roads  | 5                       |                                |                            |                                |                                       | 854,577                   |              |                                  | 854,577                    | 5  |
| 7120 - Snow & Ice Control   | 6                       |                                |                            |                                |                                       | 235,417                   |              |                                  | 235,417                    | 6  |
| 7130 - Traffic Controls   | 7                       |                                |                            |                                |                                       | 114,253                   |              |                                  | 114,253                    | 7  |
| 7140 - Road Clearing  | 8                       |                                |                            |                                |                                       | 29,397                    |              |                                  | 29,397                     | 8  |
| Subtotal  | 9                       | 0                              | 0                          | 0                              | 0                                     | 1,317,963                 | 0            | 0                                | 1,317,963                  | 9  |
| <b>GENERAL ROADWAY EXPENDITURES<br/>PROGRAM</b>                     |                         |                                |                            |                                |                                       |                           |              |                                  |                            |    |
| 7200 - New Equipment  | 10                      |                                |                            |                                |                                       | 208,398                   |              |                                  | 208,398                    | 10 |
| 7210 - Equipment Operations   | 11                      |                                |                            |                                |                                       | 1,256,781                 |              |                                  | 1,256,781                  | 11 |
| 7220 - Tools, Materials & Supplies                                  | 12                      |                                |                            |                                |                                       | 62,416                    |              |                                  | 62,416                     | 12 |
| 7230 - Real Estate & Buildings                                      | 13                      |                                |                            |                                |                                       | 16,200                    |              |                                  | 16,200                     | 13 |
| Subtotal  | 14                      | 0                              | 0                          | 0                              | 0                                     | 1,543,795                 | 0            | 0                                | 1,543,795                  | 14 |
| <b>MASS TRANSIT PROGRAM</b>   |                         |                                |                            |                                |                                       |                           |              |                                  |                            |    |
| 7300 - Air Transportation   | 15                      |                                |                            |                                |                                       |                           |              |                                  | 0                          | 15 |
| 7310 - Ground Transportation  | 16                      |                                |                            |                                |                                       |                           |              |                                  | 0                          | 16 |
| Subtotal  | 17                      | 0                              | 0                          | 0                              | 0                                     | 0                         | 0            | 0                                | 0                          | 17 |
| <b>TOTAL - ROADS &amp; TRANSPORTATION</b>                           | 18                      | 0                              | 0                          | 0                              | 0                                     | 3,243,985                 | 0            | 0                                | 3,243,985                  | 18 |



**SERVICE AREA 8  
GOVERNMENT SERVICES TO RESIDENTS**

County No: 21  
County Name: CLAY

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

7/23/2008

Reporting Accounting Basis:  
CASH

|   | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS     |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |   |
|---|-------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|---|
|   | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvc<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |   |
| <b>REPRESENTATION SERVICES PROGRAM</b>              |                         |                                |                           |                                |                                       |                           |              |                                  |                            |   |
| 8000 - Elections Administration                     | 1                       | 12,962                         | 60,123                    |                                |                                       |                           |              |                                  | 73,085                     | 1 |
| 8010 - Local Elections                              | 2                       | 3,619                          |                           |                                |                                       |                           |              |                                  | 3,619                      | 2 |
| 8020 - Township Officials                           | 3                       | 4,202                          | 227                       |                                |                                       |                           |              |                                  | 4,429                      | 3 |
| Subtotal  | 4                       | 20,783                         | 60,350                    | 0                              | 0                                     | 0                         | 0            | 0                                | 81,133                     | 4 |
| <b>STATE ADMINISTRATIVE SERVICES</b>                |                         |                                |                           |                                |                                       |                           |              |                                  |                            |   |
| 8100 - Motor Vehicle Registrations<br>& Licensing   | 5                       | 78,178                         | 28,021                    |                                |                                       |                           |              |                                  | 106,199                    | 5 |
| 8110 - Recording of Public Documents                | 6                       | 117,402                        | 33,846                    |                                |                                       |                           | 5,441        |                                  | 156,689                    | 6 |
| Subtotal  | 7                       | 195,580                        | 61,867                    | 0                              | 0                                     | 0                         | 5,441        | 0                                | 262,888                    | 7 |
| <b>TOTAL - GOVERNMENT SERVICES TO<br/>RESIDENTS</b> | 8                       | 216,363                        | 122,217                   | 0                              | 0                                     | 0                         | 5,441        | 0                                | 344,021                    | 8 |

**SERVICE AREA 9  
ADMINISTRATION**

County Name: CLAY County No: 21

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

7/23/2008

| Reporting Accounting Basis:<br>CASH          | GENERAL FUND            |                                | SPECIAL REVENUE FUNDS     |                                |                                       |                           |              | All<br>Permanent<br>Funds<br>(J) | TOTALS                     |    |
|--|-------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------|--------------|----------------------------------|----------------------------|----|
|  | General<br>Basic<br>(A) | General<br>Supplemental<br>(B) | MH-DD Srvc<br>Fund<br>(C) | Rural Services<br>Basic<br>(D) | Rural Services<br>Supplemental<br>(E) | Secondary<br>Roads<br>(F) | Other<br>(G) |                                  | Actual<br>2006/2007<br>(K) |    |
| <b>POLICY &amp; ADMINISTRATION PROGRAM</b>   |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 9000 - General County Management             | 1                       | 136,082                        | 70,298                    |                                |                                       |                           |              |                                  | 206,380                    | 1  |
| 9010 - Administrative Management<br>Services | 2                       | 158,534                        | 45,042                    |                                |                                       |                           |              |                                  | 203,576                    | 2  |
| 9020 - Treasury Management Services          | 3                       | 139,387                        | 30,415                    |                                |                                       |                           |              |                                  | 169,802                    | 3  |
| 9030 - Other Policy & Administration         | 4                       | 24,670                         |                           |                                |                                       |                           |              |                                  | 24,670                     | 4  |
| Subtotal                                     | 5                       | 458,673                        | 145,755                   | 0                              | 0                                     | 0                         | 0            | 0                                | 604,428                    | 5  |
| <b>CENTRAL SERVICES PROGRAM</b>              |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 9100 - General Services                      | 6                       | 309,403                        | 39,377                    |                                |                                       |                           |              |                                  | 348,780                    | 6  |
| 9110 - Data Processing Services              | 7                       | 142,433                        | 10,774                    |                                |                                       |                           |              |                                  | 153,207                    | 7  |
| Subtotal                                     | 8                       | 451,836                        | 50,151                    | 0                              | 0                                     | 0                         | 0            | 0                                | 501,987                    | 8  |
| <b>RISK MANAGEMENT SERVICES<br/>PROGRAM</b>  |                         |                                |                           |                                |                                       |                           |              |                                  |                            |    |
| 9200 - Tort Liability                        | 9                       |                                | 49,554                    |                                |                                       |                           |              |                                  | 49,554                     | 9  |
| 9210 - Safety of Workplace                   | 10                      |                                | 55,781                    |                                |                                       |                           |              |                                  | 55,781                     | 10 |
| 9220 - Fidelity of Public Officers           | 11                      |                                | 14,957                    |                                |                                       |                           |              |                                  | 14,957                     | 11 |
| 9230 - Unemployment Compensation             | 12                      |                                |                           |                                |                                       |                           |              |                                  | 0                          | 12 |
| Subtotal                                     | 13                      | 0                              | 120,292                   | 0                              | 0                                     | 0                         | 0            | 0                                | 120,292                    | 13 |
| <b>TOTAL - ADMINISTRATION</b>                | 14                      | 910,509                        | 316,198                   | 0                              | 0                                     | 0                         | 0            | 0                                | 1,226,707                  | 14 |

FY 2006/2007 ANNUAL FINANCIAL REPORT

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

7/23/2008

| Reporting Accounting Basis:<br>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) |            |    |
| <b>NONPROGRAM CURRENT EXPENDITURES</b>         |                   |                          |                       |                          |                                 |                     |           |                          |                      |                         |                      |            |    |
| 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          |    |
| <b>TOTAL - NONPROGRAM CURRENT</b>              | 5                 | 0                        | 0                     | 0                        | 0                               | 0                   | 0         |                          |                      | 0                       | 0                    | 5          |    |
| <b>LONG-TERM DEBT SERVICE</b>                  |                   |                          |                       |                          |                                 |                     |           |                          |                      |                         |                      |            |    |
| 0100 - Principal                               | 6                 |                          |                       |                          |                                 |                     | 55,001    |                          | 301,514              |                         | 356,515              | 6          |    |
| 0110 - Interest and Fiscal Charges             | 7                 |                          |                       |                          |                                 |                     | 70,603    |                          | 70,932               |                         | 141,535              | 7          |    |
| <b>TOTAL - LONG-TERM DEBT SERVICE</b>          | 8                 | 0                        | 0                     | 0                        | 0                               | 0                   | 125,604   |                          | 372,446              | 0                       | 498,050              | 8          |    |
| <b>CAPITAL PROJECTS</b>                        |                   |                          |                       |                          |                                 |                     |           |                          |                      |                         |                      |            |    |
| 0200 - Roadway Construction                    | 9                 |                          |                       |                          |                                 | 1,200,749           |           |                          |                      |                         | 1,200,749            | 9          |    |
| 0210 - Conservation Land Acquisition & Dev.    | 10                |                          |                       |                          |                                 |                     |           |                          |                      |                         | 0                    | 10         |    |
| 0220 - Other Capital Projects                  | 11                |                          |                       |                          |                                 |                     |           | 811,732                  |                      |                         | 811,732              | 11         |    |
| <b>TOTAL - CAPITAL PROJECTS</b>                | 12                | 0                        | 0                     | 0                        | 0                               | 1,200,749           | 0         | 811,732                  |                      | 0                       | 2,012,481            | 12         |    |
| <b>EXPENDITURES SUMMARY</b>                    |                   |                          |                       |                          |                                 |                     |           |                          |                      |                         |                      |            |    |
| - Total Public Safety and Legal Services       | 13                | 1,130,770                | 319,063               | 0                        | 390,517                         | 0                   | 0         | 67,547                   |                      | 0                       | 1,907,897            | 13         |    |
| - Total Physical Health and Social Services    | 14                | 362,945                  | 22,599                | 0                        | 0                               | 0                   | 0         | 0                        |                      | 0                       | 385,544              | 14         |    |
| - Total Mental Health, MR & DD                 | 15                | 0                        | 0                     | 1,393,905                | 0                               | 0                   | 0         | 0                        |                      | 0                       | 1,393,905            | 15         |    |
| - Total County Environment and Education       | 16                | 413,838                  | 67,550                | 0                        | 229,370                         | 0                   | 0         | 180,732                  |                      | 0                       | 891,490              | 16         |    |
| - Total Roads & Transportation                 | 17                | 0                        | 0                     | 0                        | 0                               | 0                   | 3,243,985 | 0                        |                      | 0                       | 3,243,985            | 17         |    |
| - Total Government Services to Residents       | 18                | 216,363                  | 122,217               | 0                        | 0                               | 0                   | 0         | 5,441                    |                      | 0                       | 344,021              | 18         |    |
| - Total Administration                         | 19                | 910,509                  | 316,198               | 0                        | 0                               | 0                   | 0         | 0                        |                      | 0                       | 1,226,707            | 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                               | 0                   | 1,200,749 | 0                        | 811,732              | 0                       | 2,012,481            | 22         |    |
| <b>TOTAL - ALL EXPENDITURES (lines13-22)</b>   | 23                | 3,034,425                | 847,627               | 1,393,905                | 619,887                         | 0                   | 4,444,734 | 379,324                  | 811,732              | 372,446                 | 0                    | 11,904,080 | 23 |
| <b>OTHER BUDGETARY FINANCING USES</b>          |                   |                          |                       |                          |                                 |                     |           |                          |                      |                         |                      |            |    |
| <b>OPERATING TRANSFERS OUT</b>                 |                   |                          |                       |                          |                                 |                     |           |                          |                      |                         |                      |            |    |
| - 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         |    |
| <b>TOTAL OPERATING TRANSFERS OUT</b>           | 28                | 344,876                  | 0                     | 0                        | 868,940                         | 0                   | 0         | 1,111,426                | 0                    | 0                       | 2,325,242            | 28         |    |
| <b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>        | 29                |                          |                       |                          |                                 |                     |           |                          |                      |                         | 0                    | 29         |    |
| Increase (Decrease) In Reserves                | 30                |                          |                       |                          |                                 |                     |           |                          |                      |                         | 0                    | 30         |    |
| Fund Balance - Reserved                        | 31                |                          |                       |                          |                                 |                     |           |                          |                      |                         | 0                    | 31         |    |
| Fund Balance - Unreserved/Designated           | 32                |                          |                       |                          |                                 |                     | 150,000   |                          |                      |                         | 150,000              | 32         |    |
| Fund Balance - Unreserved/Undesignated         | 33                | 1,224,917                | 187,911               | 297,622                  | 202,873                         | 0                   | 2,758,677 | 1,029,970                | 110,000              | 303,029                 | 0                    | 6,114,999  | 33 |
| Total Ending Fund Balance - June 30, 2007      | 34                | 1,224,917                | 187,911               | 297,622                  | 202,873                         | 0                   | 2,758,677 | 1,179,970                | 110,000              | 303,029                 | 0                    | 6,264,999  | 34 |
| <b>TOTAL REQUIREMENTS (Lines 23+28+29-30+)</b> | 35                | 4,604,218                | 1,035,538             | 1,691,527                | 1,691,700                       | 0                   | 7,203,411 | 2,670,720                | 921,732              | 675,475                 | 0                    | 20,494,321 | 35 |

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

| Reporting Accounting Basis:                          |    | TOTALS                     |
|--|----|----------------------------|
| CASH   |    | Actual<br>2006/2007<br>(K) |
| <b>400X - INFORMATION AND EDUCATION SERVICES</b>     |    |                            |
| 4003 - Information and Referral                      | 1  |                            |
| 4004 - Consultation                                  | 2  | 114,752                    |
| 4005 - Public Education Services                     | 3  |                            |
| 4006 - Academic Services                             | 4  |                            |
| <b>Subtotal - Information and Education Services</b> | 5  | 114,752                    |
| <b>401X - GENERAL ADMINISTRATION</b>                 |    |                            |
| 4011 - Direct Administration                         | 6  |                            |
| 4012 - Purchased Administration                      | 7  |                            |
| <b>Subtotal - General Administration</b>             | 8  | 0                          |
| <b>402X - COORDINATION SERVICES</b>                  |    |                            |
| 4021 - Case Management                               |    |                            |
| - 374 Case Management - Medicaid Match               | 9  |                            |
| - 375 Case Management - 100% County                  | 10 |                            |
| - 399 Other  | 11 |                            |
| 4022 - Services Management                           | 12 | 60,226                     |
| <b>Subtotal - Coordination Services</b>              | 13 | 60,226                     |
| <b>403X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>     |    |                            |
| 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 |                            |
| <b>Subtotal - Personal and Environmental Support</b> | 26 | 0                          |
| <b>404X - TREATMENT SERVICES</b>                     |    |                            |
| 4041 - Physiological Treatment                       |    |                            |
| - 305 Outpatient                                     | 27 | 1,880                      |
| - 306 Prescription Medication                        | 28 |                            |
| - 307 In-Home Nursing                                | 29 |                            |
| - 399 Other  | 30 |                            |
| 4042 - Psychotherapeutic Treatment                   |    |                            |
| - 305 Outpatient                                     | 31 | 13,765                     |
| - 309 Partial Hospitalization                        | 32 |                            |
| - 399 Other  | 33 |                            |
| 4043 - Evaluation                                    | 34 | 1,189                      |
| 4044 - Rehabilitative Treatment                      |    |                            |
| - 363 Day Treatment Services                         | 35 |                            |
| - 396 Community Support Programs                     | 36 |                            |
| - 397 Psychiatric Rehabilitation                     | 37 |                            |
| - 399 Other  | 38 |                            |
| <b>Subtotal - Treatment Services</b>                 | 39 | 16,834                     |

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**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS**

| Reporting Accounting Basis:<br>CASH  |    | <b>TOTALS</b>              |
|--|----|----------------------------|
|  |    | Actual<br>2006/2007<br>(K) |
| <b>4050 - VOCATIONAL AND DAY SERVICES</b>  |    |                            |
| - 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 |                            |
| <b>Subtotal - Vocational and Day Services</b>                                      | 47 | 0                          |
| <b>406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>                               |    |                            |
| 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 |                            |
| <b>Subtotal - Licensed/Certified Living Arrangements</b>                           | 70 | 0                          |
| <b>407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>                       |    |                            |
| 4071 - State Mental Health Institutes  |    |                            |
| - 319 Inpatient  | 71 | 2,509                      |
| - 399 Other  | 72 |                            |
| 4072 - State Hospital Schools  |    |                            |
| - 319 Inpatient  | 73 |                            |
| - 399 Other  | 74 |                            |
| 4073 - Other Public/Private Hospitals  |    |                            |
| - 319 Inpatient  | 75 | 3,160                      |
| - 399 Other  | 76 | 89                         |
| 4074 - Commitments   |    |                            |
| - 300 Diagnostic Evaluation Related to Commitment                                  | 77 |                            |
| - 353 Sheriff Transportation   | 78 | 2,643                      |
| - 393 Legal Representation for Commitment  | 79 | 1,654                      |
| - 395 Mental Health Advocates  | 80 |                            |
| - 399 Other  | 81 |                            |
| <b>Subtotal - Institutional/Hospital/Commitment Services</b>                       | 82 | 10,055                     |
| <b>TOTAL 40XX - SERVICES TO PERSONS WITH<br/>MENTAL ILLNESS (SHEETS 1 &amp; 2)</b> | 83 | 201,867                    |

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

| Reporting Accounting Basis:                          |    | TOTALS                     |
|--|----|----------------------------|
| CASH   |    | Actual<br>2006/2007<br>(K) |
| <b>410X - INFORMATION AND EDUCATION SERVICES</b>     |    |                            |
| 4103 - Information and Referral                      | 1  |                            |
| 4104 - Consultation                                  | 2  |                            |
| 4105 - Public Education Services                     | 3  |                            |
| 4106 - Academic Services                             | 4  |                            |
| <b>Subtotal - Information and Education Services</b> | 5  | 0                          |
| <b>411X - GENERAL ADMINISTRATION</b>                 |    |                            |
| 4111 - Direct Administration                         | 6  |                            |
| 4112 - Purchased Administration                      | 7  |                            |
| <b>Subtotal - General Administration</b>             | 8  | 0                          |
| <b>412X - COORDINATION SERVICES</b>                  |    |                            |
| 4121 - Case Management                               |    |                            |
| - 374 Case Management - Medicaid Match               | 9  | 17,924                     |
| - 375 Case Management - 100% County                  | 10 | 3,002                      |
| - 399 Other  | 11 |                            |
| 4122 - Services Management                           | 12 |                            |
| <b>Subtotal - Coordination Services</b>              | 13 | 20,926                     |
| <b>413X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>     |    |                            |
| 4131 - Transportation (Non-Sheriff)                  | 14 | 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 | 9,369                      |
| 4133 - Basic Needs                                   |    |                            |
| - 345 Ongoing Rent Subsidy                           | 24 |                            |
| - 399 Other  | 25 |                            |
| <b>Subtotal - Personal and Environmental Support</b> | 26 | 9,383                      |
| <b>414X - TREATMENT SERVICES</b>                     |    |                            |
| 4141 - Physiological Treatment                       |    |                            |
| - 305 Outpatient                                     | 27 | 372                        |
| - 306 Prescription Medication                        | 28 | 64                         |
| - 307 In-Home Nursing                                | 29 |                            |
| - 399 Other  | 30 |                            |
| 4142 - Psychotherapeutic Treatment                   |    |                            |
| - 305 Outpatient                                     | 31 | 5,540                      |
| - 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                      |
| <b>Subtotal - Treatment Services</b>                 | 39 | 11,143                     |

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**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS**

| Reporting Accounting Basis:<br>CASH  |           | <b>TOTALS</b><br>Actual<br>2006/2007<br>(K) |
|--|-----------|---|
| <b>4150 - VOCATIONAL AND DAY SERVICES</b>  |           |   |
| - 360 Sheltered Workshop Services  | 40        |   |
| - 362 Work Activity Services   | 41        | 26,702                                      |
| - 364 Job Placement Services   | 42        |   |
| - 367 Adult Day Care   | 43        |   |
| - 368 Supported Employment Services  | 44        |   |
| - 369 Enclave  | 45        |   |
| - 399 Other  | 46        | 857   |
| <b>Subtotal - Vocational and Day Services</b>  | <b>47</b> | <b>27,559</b>                               |
| <b>416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>                                       |           |   |
| 4163 - Community Based 1 - 5 Beds  |           |   |
| - 310 Community Supervised Apartment Living  | 48        | 21,405                                      |
| - 314 Residential Care Facility  | 49        | 12,414                                      |
| - 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        | 281   |
| - 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        | 16,578                                      |
| - 314 Residential Care Facility  | 64        | 117,496                                     |
| - 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        |   |
| <b>Subtotal - Licensed/Certified Living Arrangements</b>                                   | <b>70</b> | <b>168,174</b>                              |
| <b>417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>                               |           |   |
| 4171 - State Mental Health Institutes  |           |   |
| - 319 Inpatient  | 71        | 10,157                                      |
| - 399 Other  | 72        |   |
| 4172 - State Hospital Schools  |           |   |
| - 319 Inpatient  | 73        |   |
| - 399 Other  | 74        |   |
| 4173 - Other Public/Private Hospitals  |           |   |
| - 319 Inpatient  | 75        | 5,848                                       |
| - 399 Other  | 76        |   |
| 4174 - Commitments   |           |   |
| - 300 Diagnostic Evaluation Related to Commitment  | 77        | 1,205                                       |
| - 353 Sheriff Transportation   | 78        | 2,222                                       |
| - 393 Legal Representation for Commitment  | 79        | 1,987                                       |
| - 395 Mental Health Advocates  | 80        |   |
| - 399 Other  | 81        |   |
| <b>Subtotal - Institutional/Hospital/Commitment Services</b>                               | <b>82</b> | <b>21,419</b>                               |
| <b>TOTAL 41XX - SERVICES TO PERSONS WITH<br/>CHRONIC MENTAL ILLNESS (SHEETS 3 &amp; 4)</b> | <b>83</b> | <b>258,604</b>                              |

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH MENTAL RETARDATION

| Reporting Accounting Basis:                          |    | TOTALS                     |
|--|----|----------------------------|
| CASH   |    | Actual<br>2006/2007<br>(K) |
| <b>420X - INFORMATION AND EDUCATION SERVICES</b>     |    |                            |
| 4203 - Information and Referral                      | 1  |                            |
| 4204 - Consultation                                  | 2  |                            |
| 4205 - Public Education Services                     | 3  |                            |
| 4206 - Academic Services                             | 4  |                            |
| <b>Subtotal - Information and Education Services</b> | 5  | 0                          |
| <b>421X - GENERAL ADMINISTRATION</b>                 |    |                            |
| 4211 - Direct Administration                         | 6  |                            |
| 4212 - Purchased Administration                      | 7  | 3,495                      |
| <b>Subtotal - General Administration</b>             | 8  | 3,495                      |
| <b>422X - COORDINATION SERVICES</b>                  |    |                            |
| 4221 - Case Management                               |    |                            |
| - 374 Case Management - Medicaid Match               | 9  | 116,161                    |
| - 375 Case Management - 100% County                  | 10 |                            |
| - 399 Other  | 11 |                            |
| 4222 - Services Management                           | 12 |                            |
| <b>Subtotal - Coordination Services</b>              | 13 | 116,161                    |
| <b>423X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>     |    |                            |
| 4231 - Transportation (Non-Sheriff)                  | 14 | 3,722                      |
| 4232 - Support                                       |    |                            |
| - 320 Homemaker/Home Health Aides                    | 15 |                            |
| - 321 Chore Services                                 | 16 |                            |
| - 322 Home Management Services                       | 17 |                            |
| - 325 Respite  | 18 | 151                        |
| - 326 Guardian/Conservator                           | 19 |                            |
| - 327 Representative Payee                           | 20 |                            |
| - 328 Home/Vehicle Modification                      | 21 |                            |
| - 329 Supported Community Living                     | 22 | 15,917                     |
| - 399 Other  | 23 |                            |
| 4233 - Basic Needs                                   |    |                            |
| - 345 Ongoing Rent Subsidy                           | 24 |                            |
| - 399 Other  | 25 |                            |
| <b>Subtotal - Personal and Environmental Support</b> | 26 | 19,790                     |
| <b>424X - TREATMENT SERVICES</b>                     |    |                            |
| 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 | 10,523                     |
| <b>Subtotal - Treatment Services</b>                 | 39 | 10,523                     |



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

| Reporting Accounting Basis:<br>CASH  |           | <b>TOTALS</b><br>Actual<br>2006/2007<br>(K) |
|--|-----------|---|
| <b>4250 - VOCATIONAL AND DAY SERVICES</b>  |           |   |
| - 360 Sheltered Workshop Services  | 40        |   |
| - 362 Work Activity Services   | 41        | 247,636                                     |
| - 364 Job Placement Services   | 42        |   |
| - 367 Adult Day Care   | 43        | 17,732                                      |
| - 368 Supported Employment Services  | 44        | 21  |
| - 369 Enclave  | 45        | 1,032                                       |
| - 399 Other  | 46        |   |
| <b>Subtotal - Vocational and Day Services</b>  | <b>47</b> | <b>266,421</b>                              |
| <b>426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>                                   |           |   |
| 4263 - Community Based 1 - 5 Beds  |           |   |
| - 310 Community Supervised Apartment Living  | 48        | 15,949                                      |
| - 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        | 249,301                                     |
| - 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        | 78,116                                      |
| - 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        | 28,515                                      |
| - 315 Residential Care Facility For The Mentally Retarded                              | 65        | 16,172                                      |
| - 316 Residential Care Facility For The Mentally Ill                                   | 66        |   |
| - 317 Nursing Facility   | 67        |   |
| - 318 Intermediate Care Facility For The Mentally Retarded                             | 68        | 90,193                                      |
| - 399 Other  | 69        |   |
| <b>Subtotal - Licensed/Certified Living Arrangements</b>                               | <b>70</b> | <b>478,246</b>                              |
| <b>427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>                           |           |   |
| 4271 - State Mental Health Institutes  |           |   |
| - 319 Inpatient  | 71        |   |
| - 399 Other  | 72        | 30  |
| 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        |   |
| <b>Subtotal - Institutional/Hospital/Commitment Services</b>                           | <b>82</b> | <b>30</b>                                   |
| <b>TOTAL 42XX - SERVICES TO PERSONS WITH<br/>MENTAL RETARDATION (SHEETS 5 &amp; 6)</b> | <b>83</b> | <b>894,666</b>                              |

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

| Reporting Accounting Basis:                          |    | TOTALS    |       |
|--|----|-----------|-------|
| CASH   |    | Actual    |       |
|  |    | 2006/2007 |       |
|  |    | (K)       |       |
| <b>430X - INFORMATION AND EDUCATION SERVICES</b>     |    |           |       |
| 4303 - Information and Referral                      | 1  |           |       |
| 4304 - Consultation                                  | 2  |           |       |
| 4305 - Public Education Services                     | 3  |           |       |
| 4306 - Academic Services                             | 4  |           |       |
| <b>Subtotal - Information and Education Services</b> | 5  |           | 0     |
| <b>431X - GENERAL ADMINISTRATION</b>                 |    |           |       |
| 4311 - Direct Administration                         | 6  |           |       |
| 4312 - Purchased Administration                      | 7  |           |       |
| <b>Subtotal - General Administration</b>             | 8  |           | 0     |
| <b>432X - COORDINATION SERVICES</b>                  |    |           |       |
| 4321 - Case Management                               |    |           |       |
| - 374 Case Management - Medicaid Match               | 9  |           | 3,007 |
| - 375 Case Management - 100% County                  | 10 |           |       |
| - 399 Other  | 11 |           |       |
| 4322 - Services Management                           | 12 |           |       |
| <b>Subtotal - Coordination Services</b>              | 13 |           | 3,007 |
| <b>433X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>     |    |           |       |
| 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 |           |       |
| <b>Subtotal - Personal and Environmental Support</b> | 26 |           | 0     |
| <b>434X - TREATMENT SERVICES</b>                     |    |           |       |
| 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 |           |       |
| <b>Subtotal - Treatment Services</b>                 | 39 |           | 0     |

**FY 2006/2007 ANNUAL FINANCIAL REPORT**

7/23/2008

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

| Reporting Accounting Basis:<br>CASH  |           | <b>TOTALS</b>              |
|--|-----------|----------------------------|
|  |           | Actual<br>2006/2007<br>(K) |
| <b>4350 - VOCATIONAL AND DAY SERVICES</b>  |           |                            |
| - 360 Sheltered Workshop Services  | 40        |                            |
| - 362 Work Activity Services   | 41        | 14,652                     |
| - 364 Job Placement Services   | 42        |                            |
| - 367 Adult Day Care   | 43        |                            |
| - 368 Supported Employment Services  | 44        |                            |
| - 369 Enclave  | 45        |                            |
| - 399 Other  | 46        |                            |
| <b>Subtotal - Vocational and Day Services</b>  | <b>47</b> | <b>14,652</b>              |
| <b>436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>   |           |                            |
| 4363 - Community Based 1 - 5 Beds  |           |                            |
| - 310 Community Supervised Apartment Living  | 48        | 5,632                      |
| - 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        | 15,477                     |
| - 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        |                            |
| <b>Subtotal - Licensed/Certified Living Arrangements</b>   | <b>70</b> | <b>21,109</b>              |
| <b>437X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>                                     |           |                            |
| 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        |                            |
| <b>Subtotal - Institutional/Hospital/Commitment Services</b>                                     | <b>82</b> | <b>0</b>                   |
| <b>TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 &amp; 8)</b> | <b>83</b> | <b>38,768</b>              |
| <b>GRAND TOTAL -- SERVICE AREA 4</b>   | <b>84</b> | <b>1,393,905</b>           |

**CLAY COUNTY ANNUAL FINANCIAL REPORT**  
**Combined Balance Sheet -- All Governmental Funds**

For the fiscal year ended: June 30, 2007

7/23/2008

| <b>ASSETS</b>                                   |           | <b>GENERAL</b> | <b>SPECIAL</b> | <b>CAPITAL</b>  | <b>DEBT</b>    | <b>PERMANENT</b> | <b>TOTALS</b> |           |
|---|-----------|----------------|----------------|-----------------|----------------|------------------|---------------|-----------|
|   |           | <b>(A)</b>     | <b>REVENUE</b> | <b>PROJECTS</b> | <b>SERVICE</b> | <b>(E)</b>       | <b>(MEMO)</b> |           |
| <b>Cash &amp; Pooled Investments:</b>           |           |                | <b>(B)</b>     | <b>(C)</b>      | <b>(D)</b>     |                  | <b>(F)</b>    |           |
| County Treasurer                                | 1         |                |                |                 |                |                  | 0             | 1         |
| Other   | 2         |                |                |                 |                |                  | 0             | 2         |
| <b>Receivables (net where applicable):</b>      |           |                |                |                 |                |                  |               |           |
| Accounts  | 3         |                |                |                 |                |                  | 0             | 3         |
| Property Taxes (including interest & penalties) | 4         |                |                |                 |                |                  | 0             | 4         |
| Property Taxes - Succeeding Year                | 5         |                |                |                 |                |                  | 0             | 5         |
| Accrued Interest                                | 6         |                |                |                 |                |                  | 0             | 6         |
| Drainage Assessments                            | 7         |                |                |                 |                |                  | 0             | 7         |
| Other   | 8         |                |                |                 |                |                  | 0             | 8         |
| Due from Other Funds                            | 9         |                |                |                 |                |                  | 0             | 9         |
| Due from Other Governments                      | 10        |                |                |                 |                |                  | 0             | 10        |
| Inventories (at cost)                           | 11        |                |                |                 |                |                  | 0             | 11        |
| Other Assets                                    | 12        |                |                |                 |                |                  | 0             | 12        |
| <b>Total Assets</b>                             | <b>13</b> | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>         | <b>0</b>      | <b>13</b> |
| <b>LIABILITIES</b>                              |           |                |                |                 |                |                  |               |           |
| Accounts Payable                                | 14        |                |                |                 |                |                  | 0             | 14        |
| Salaries & Benefits Payable                     | 15        |                |                |                 |                |                  | 0             | 15        |
| Contracts Payable                               | 16        |                |                |                 |                |                  | 0             | 16        |
| Due to Other Funds                              | 17        |                |                |                 |                |                  | 0             | 17        |
| Due to Other Governments                        | 18        |                |                |                 |                |                  | 0             | 18        |
| Trusts Payable                                  | 19        |                |                |                 |                |                  | 0             | 19        |
| Deferred Revenue - Succeeding Year Property Tax | 20        |                |                |                 |                |                  | 0             | 20        |
| Deferred Revenue - Other                        | 21        |                |                |                 |                |                  | 0             | 21        |
| Other Liabilities                               | 22        |                |                |                 |                |                  | 0             | 22        |
| <b>Total Liabilities</b>                        | <b>23</b> | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>         | <b>0</b>      | <b>23</b> |
| <b>FUND EQUITY</b>                              |           |                |                |                 |                |                  |               |           |
| Fund Balance - Reserved                         | 24        |                |                |                 |                |                  | 0             | 24        |
| Fund Balance - Unreserved/Designated            | 25        |                |                |                 |                |                  | 0             | 25        |
| Fund Balance - Unreserved/Undesignated          | 26        |                |                |                 |                |                  | 0             | 26        |
| <b>Total Fund Equity</b>                        | <b>27</b> | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>         | <b>0</b>      | <b>27</b> |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        | <b>28</b> | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>         | <b>0</b>      | <b>28</b> |

Notes to the financial statement, if any:

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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:  
#  
#  
#  
#  
#  
#