

CLAY COUNTY ANNUAL FINANCIAL REPORT

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

FY 2005/2006 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2006

10/18/2006

Budget Accounting Basis: CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 3,205,245	1,673,137		303,958		5,182,340	5,162,745	1
Less: Uncollected Delinquent Taxes - Levy Year	2					0	4,980	2
Less: Credits to Taxpayers	3 158,547	88,261		14,910		261,718	225,197	3
Net Current Property Taxes	4 3,046,698	1,584,876		289,048		4,920,622	4,932,568	4
Delinquent Property Tax Revenue	5 700	598		65		1,363	1,155	5
Penalties, Interest & Costs on Taxes	6 30,447					30,447	34,100	6
Other County Taxes/TIF Tax Revenues	7 85,960	730,502		7,966		824,428	780,037	7
Intergovernmental	8 580,075	4,347,423	121,445	15,356		5,064,299	5,245,170	8
Licenses & Permits	9 4,432	5,928				10,360	9,410	9
Charges for Service	10 380,169	44,159				424,328	401,709	10
Use of Money & Property	11 258,447	50,652		82,297		391,396	238,288	11
Miscellaneous	12 37,301	691,846				729,147	653,943	12
Subtotal Revenues	13 4,424,229	7,455,984	121,445	394,732	0	12,396,390	12,296,380	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14		1,800,000			1,800,000	2,060,000	14
Operating Transfers In	15	1,263,783	125,000			1,388,783	1,642,816	15
Proceeds of Fixed Asset Sales	16	520				520		16
Total Revenues & Other Sources	17 4,424,229	8,720,287	2,046,445	394,732	0	15,585,693	15,999,196	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 1,557,993	510,541				2,068,534	2,228,731	18
Physical Health Social Services	19 324,799	0				324,799	386,369	19
Mental Health, MR & DD	20	1,332,542				1,332,542	1,503,622	20
County Environment and Education	21 481,370	336,572				817,942	852,485	21
Roads & Transportation	22 0	3,279,235				3,279,235	3,787,420	22
Government Services to Residents	23 350,958	14,883				365,841	385,008	23
Administration	24 1,202,708	3,755				1,206,463	1,291,715	24
Nonprogram Current	25 16,761	330,711				347,472	347,474	25
Debt Service	26	199,058		299,901		498,959	568,995	26
Capital Projects	27	1,003,470	1,562,388			2,565,858	3,283,746	27
Subtotal Expenditures	28 3,934,589	7,010,767	1,562,388	299,901	0	12,807,645	14,635,565	28
Other Financing Uses:								
Operating Transfers Out	29 108,876	1,279,907				1,388,783	1,642,816	29
Refunded Debt/Payments to Escrow	30 0	0				0		30
Total Expenditures & Other Uses	31 4,043,465	8,290,674	1,562,388	299,901	0	14,196,428	16,278,381	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 380,764	429,613	484,057	94,831	0	1,389,265	(279,185)	32
Beginning Fund Balance - July 1, 2005	33 684,658	3,613,555	8,084	165,920		4,472,217	3,775,669	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Reserved	35					0		35
Fund Balance - Unreserved/Designated	36					0	500,000	36
Fund Balance - Unreserved/Undesignated	37 1,065,422	4,043,168	492,141	260,751	0	5,861,482	2,996,484	37
Total Ending Fund Balance - June 30, 2006	38 1,065,422	4,043,168	492,141	260,751	0	5,861,482	3,496,484	38

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

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended: June 30, 2006

10/18/2006

FY 2005/2006 ANNUAL FINANCIAL REPORT

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	3,205,245	1,673,137		303,958		5,182,340	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	2
Less: Credits to Taxpayers	3	158,547	88,261		14,910		261,718	3
Net Current Property Taxes	4	3,046,698	1,584,876		289,048		4,920,622	4
Delinquent Property Tax Revenue	5	700	598		65		1,363	5
Penalties, Interest & Costs on Taxes	6	30,447					30,447	6
Other County Taxes/TIF Tax Revenues	7	85,960	730,502	0	7,966	0	824,428	7
Intergovernmental	8	580,075	4,347,423	121,445	15,356	0	5,064,299	8
Licenses & Permits	9	4,432	5,928	0	0	0	10,360	9
Charges for Service	10	380,169	44,159	0	0	0	424,328	10
Use of Money & Property	11	258,447	50,652	0	82,297	0	391,396	11
Miscellaneous	12	37,301	691,846	0	0	0	729,147	12
Subtotal Revenues	13	4,424,229	7,455,984	121,445	394,732	0	12,396,390	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	1,800,000	0	0	1,800,000	14
Operating Transfers In	15	0	1,263,783	125,000	0	0	1,388,783	15
Proceeds of Fixed Asset Sales	16	0	520	0	0	0	520	16
Total Revenues & Other Sources	17	4,424,229	8,720,287	2,046,445	394,732	0	15,585,693	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	1,557,993	510,541			0	2,068,534	18
Physical Health Social Services	19	324,799	0			0	324,799	19
Mental Health, MR & DD	20	0	1,332,542			0	1,332,542	20
County Environment and Education	21	481,370	336,572			0	817,942	21
Roads & Transportation	22	0	3,279,235			0	3,279,235	22
Government Services to Residents	23	350,958	14,883			0	365,841	23
Administration	24	1,202,708	3,755			0	1,206,463	24
Nonprogram Current	25	16,761	330,711			0	347,472	25
Debt Service	26	0	199,058		299,901	0	498,959	26
Capital Projects	27	0	1,003,470	1,562,388		0	2,565,858	27
Subtotal Expenditures	28	3,934,589	7,010,767	1,562,388	299,901	0	12,807,645	28
Other Financing Uses:								
Operating Transfers Out	29	108,876	1,279,907	0	0	0	1,388,783	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	4,043,465	8,290,674	1,562,388	299,901	0	14,196,428	31
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	32	380,764	429,613	484,057	94,831	0	1,389,265	32
Beginning Fund Balance - July 1, 2005	33	684,658	3,613,555	8,084	165,920	0	4,472,217	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	0	0	0	0	0	36
Fund Balance - Unreserved/Undesignated	37	1,065,422	4,043,168	492,141	260,751	0	5,861,482	37
Total Ending Fund Balance - June 30, 2006	38	1,065,422	4,043,168	492,141	260,751	0	5,861,482	38

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLAY

County No: 21

FY 2005/2006 ANNUAL FINANCIAL REPORT

10/18/2006

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2005/2006 (K)		
TAXES LEVIED ON PROPERTY	1	2,408,363	796,882	392,217	1,280,920	0		0	303,958		5,182,340	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2										0	2	
LESS: CREDITS TO TAXPAYERS	3	119,130	39,417	19,401	68,860				14,910		261,718	3	
=1000 NET CURRENT PROPERTY TAXES	*4	2,289,233	757,465	372,816	1,212,060				289,048		4,920,622	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	526	174	85	513				65		1,363	5	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	30,447									30,447	6	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	4,667	1,358	668	1,600				509		8,802	7	
13xx Local Option Taxes	8							665,980			665,980	8	
14xx Gambling Taxes	9										0	9	
15xx TIF Tax Revenues	10										0	10	
16xx Utility Tax Replacement Excise Taxes	11	60,062	19,873	9,782	52,472				7,457		149,646	11	
Subtotal (lines 7 - 11)	*12	64,729	21,231	10,450	54,072	0	0	665,980	0	7,966	0	824,428	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13						2,525,285				2,525,285	13	
21xx State Replacements Against Levied Taxes	14	119,130	39,417	19,401	68,860				14,910		261,718	14	
22xx Other State Tax Replacements	15	2,074	686	540,634	587				260		544,241	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	328,086	1,396	74,897			336,173				740,552	16	
25xx Contributions from Other Intergovernmental Units	17	72,639			133,652		148,816		121,445		476,552	17	
26xx, 27xx State Grants and Entitlements	18	14,063		434,515							453,957	18	
28xx Federal Grants and Entitlements	19	591					57,326				57,917	19	
29xx Payments in Lieu of Taxes	20	1,497	496	243	1,655				186		4,077	20	
Subtotal (lines 13 - 20)	*21	538,080	41,995	1,069,690	204,754	0	3,067,600	5,379	121,445	15,356	0	5,064,299	21
3xxx LICENSES & PERMITS	*22	4,432					5,905	23			10,360	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	380,169			3,050		243	40,866			424,328	23	
6xxx USE OF MONEY & PROPERTY	*24	258,447					32,355	18,297	82,297		391,396	24	
8xxx MISCELLANEOUS	*25	35,388	1,913	139,212	616		63,392	488,626			729,147	25	
Total Revenues*	26	3,601,451	822,778	1,592,253	1,475,065	0	3,169,495	1,219,171	121,445	394,732	0	12,396,390	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						283,613	2,354	125,000		410,967	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	0	1,261,429	2,354	125,000	0	0	1,388,783	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31								1,800,000		1,800,000	31	
92xx PROCEEDS\GEN FIXED ASSET SALES	32						520				520	32	
Total Revenues and Other Sources	33	3,601,451	822,778	1,592,253	1,475,065	0	4,431,444	1,221,525	2,046,445	394,732	0	15,585,693	33
Beginning Fund Balance - July 1, 2005	34	564,167	120,491	245,725	44,017		1,698,735	1,625,078	8,084	165,920		4,472,217	34
TOTAL RESOURCES (lines 33 + 34)	35	4,165,618	943,269	1,837,978	1,519,082	0	6,130,179	2,846,603	2,054,529	560,652	0	20,057,910	35

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

FY 2005/2006 ANNUAL FINANCIAL REPORT

10/18/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	236,866	58,289	341,413					636,568	1
1010 - Investigations	2	61,383	17,792				13,052		92,227	2
1020 - Unified Law Enforcement	3								0	3
1030 - Contract Law Enforcement	4								0	4
1040 - Law Enforcement Communications	5	145,264							145,264	5
1050 - Adult Correctional Services	6	212,166	60,441						272,607	6
1060 - Administration	7	145,676	36,347				4,256		186,279	7
Subtotal	8	801,355	172,869	0	341,413	0	17,308	0	1,332,945	8
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	170,574	36,296						206,870	9
1110 - Medical Examinations	10	24,198							24,198	10
1120 - Child Support Recovery	11	209,763	57,697						267,460	11
Subtotal	12	404,535	93,993	0	0	0	0	0	498,528	12
EMERGENCY SERVICES										
1200 - Ambulance Services	13		29,200				151,820		181,020	13
1210 - Emergency Management	14								0	14
1220 - Fire Protection Services	15								0	15
1230 - E911 Service Board	16								0	16
Subtotal	17	0	29,200	0	0	0	151,820	0	181,020	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		1,177						1,177	18
1410 - Research & Other Assistance	19		13,932						13,932	19
1420 - Bailiff Services	20								0	20
Subtotal	21	0	15,109	0	0	0	0	0	15,109	21
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	1,590							1,590	22
1510 - (Reserved)	23									23
1520 - Detention Services	24	6,803	1,504						8,307	24
1530 - Court Costs	25	1,957							1,957	25
1540 - Service of Civil Papers	26	5,669							5,669	26
Subtotal	27	16,019	1,504	0	0	0	0	0	17,523	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28								0	28
1610 - Juvenile Representation Services	29								0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		23,409						23,409	30
Subtotal	31	0	23,409	0	0	0	0	0	23,409	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,221,909	336,084	0	341,413	0	169,128	0	2,068,534	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES

County No: 21
County Name: CLAY

10/18/2006

FY 2005/2006 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1								0	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Sanitation	3	28,029	7,041						35,070	3
3040 - Health Administration	4	90,000							90,000	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	118,029	7,041	0	0	0	0	0	125,070	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	50,773	3,468						54,241	7
3110 - General Welfare Services	8	14,744		0					14,744	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	65,517	3,468	0	0	0	0	0	68,985	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	39,159	9,591						48,750	11
3210 - General Services to Veterans	12	7,253							7,253	12
Subtotal	13	46,412	9,591	0	0	0	0	0	56,003	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14	10,967							10,967	14
3310 - Family Protective Services	15								0	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	10,967	0	0	0	0	0	0	10,967	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	44,693							44,693	18
3410 - Other Social Services	19	2,500							2,500	19
Subtotal	20	47,193	0	0	0	0	0	0	47,193	20
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	21	1,515							1,515	21
3510 - Preventive Services	22	15,066							15,066	22
Subtotal	23	16,581	0	0	0	0	0	0	16,581	23
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	304,699	20,100	0	0	0	0	0	324,799	24

SERVICE AREA 4

County No: 21

MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: CLAY

10/18/2006

FY 2005/2006 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1		185,687						185,687	1
41XX - CHRONIC MENTAL ILLNESS	2		314,614						314,614	2
42XX - MENTAL RETARDATION	3		794,602						794,602	3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4		37,639						37,639	4
TOTAL - MENTAL HEALTH, MR & DD	5	0	1,332,542	0	0	0	0	0	1,332,542	5

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

FY 2005/2006 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:
CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)		
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1								0	1	
6010 - Weed Eradication	2			1,699					1,699	2	
6020 - Solid Waste Disposal	3			56,856					56,856	3	
6030 - Environmental Restoration	4								0	4	
Subtotal	5	0	0	58,555	0	0	0	0	58,555	5	
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	70,690	17,865	71,113					159,668	6	
6110 - Maintenance & Operations	7	214,830	42,600	30,761			45,462		333,653	7	
6120 - Recreation & Environmental Educ.	8	20,049	4,514						24,563	8	
Subtotal	9	305,569	64,979	101,874	0	0	45,462	0	517,884	9	
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10								0	10	
6210 - Animal Bounties & State Apiarist Expenses	11	160							160	11	
Subtotal	12	160	0	0	0	0	0	0	160	12	
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	15,561		24,584					40,145	13	
6310 - Housing Rehabilitation & Develop.	14								0	14	
6320 - Economic Development	15	46,000					999		46,999	15	
Subtotal	16	61,561	0	24,584	0	0	999	0	87,144	16	
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17			38,500					38,500	17	
6410 - Historic Preservation	18	9,500							9,500	18	
6420 - Fair & 4-H Clubs	19	39,601					66,598		106,199	19	
6430 - Fairgrounds	20								0	20	
6440 - Memorial Halls	21								0	21	
6450 - Other Educational Services	22								0	22	
Subtotal	23	49,101	0	38,500	0	0	66,598	0	154,199	23	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	416,391	64,979	0	223,513	0	0	113,059	0	817,942	24

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: CLAY County No: 21

FY 2005/2006 ANNUAL FINANCIAL REPORT

10/18/2006

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS				All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					182,052			182,052	1
7010 - Engineering	2					164,179			164,179	2
Subtotal	3	0	0	0	0	346,231	0	0	346,231	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					89,691			89,691	4
7110 - Roads	5					867,811			867,811	5
7120 - Snow & Ice Control	6					218,469			218,469	6
7130 - Traffic Controls	7					105,941			105,941	7
7140 - Road Clearing	8					35,098			35,098	8
Subtotal	9	0	0	0	0	1,317,010	0	0	1,317,010	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					350,214			350,214	10
7210 - Equipment Operations	11					1,185,820			1,185,820	11
7220 - Tools, Materials & Supplies	12					77,010			77,010	12
7230 - Real Estate & Buildings	13					2,950			2,950	13
Subtotal	14	0	0	0	0	1,615,994	0	0	1,615,994	14
MASS TRANSIT PROGRAM										
7300 - Air Transportation	15								0	15
7310 - Ground Transportation	16								0	16
Subtotal	17	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	3,279,235	0	0	3,279,235	18

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County Name: CLAY County No: 21

FY 2005/2006 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)	
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	55,337	15,225						70,562	1
8010 - Local Elections	2	10,463							10,463	2
8020 - Township Officials	3	6,591	295						6,886	3
Subtotal	4	72,391	15,520	0	0	0	0	0	87,911	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	87,066	31,612						118,678	5
8110 - Recording of Public Documents	6	112,408	31,961				14,883		159,252	6
Subtotal	7	199,474	63,573	0	0	0	14,883	0	277,930	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	8	271,865	79,093	0	0	0	14,883	0	365,841	8

**SERVICE AREA 9
ADMINISTRATION**

County Name: CLAY County No: 21

FY 2005/2006 ANNUAL FINANCIAL REPORT

10/18/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2005/2006 (K)		
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	130,684	55,984					1	0	186,669	1
9010 - Administrative Management Services	2	153,160	42,398							195,558	2
9020 - Treasury Management Services	3	132,758	36,472							169,230	3
9030 - Other Policy & Administration	4	28,264			3,754					32,018	4
Subtotal	5	444,866	134,854	0	3,754	0	0	1	0	583,475	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	275,681	37,597							313,278	6
9110 - Data Processing Services	7	190,166	10,364							200,530	7
Subtotal	8	465,847	47,961	0	0	0	0	0	0	513,808	8
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	9		46,691							46,691	9
9210 - Safety of Workplace	10		49,433							49,433	10
9220 - Fidelity of Public Officers	11		13,056							13,056	11
9230 - Unemployment Compensation	12									0	12
Subtotal	13	0	109,180	0	0	0	0	0	0	109,180	13
TOTAL - ADMINISTRATION	14	910,713	291,995	0	3,754	0	0	1	0	1,206,463	14

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NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

10/18/2006

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2005/2006 (K)		
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1										0	1	
0020 - Interest on Short-Term Debt	2										0	2	
0030 - Other Nonprogram Current	3	16,761					330,711				347,472	3	
0040 - Other County Enterprises	4										0	4	
TOTAL - NONPROGRAM CURRENT	5	16,761	0	0	0	0	330,711			0	347,472	5	
LONG-TERM DEBT SERVICE													
0100 - Principal	6						125,000		248,130		373,130	6	
0110 - Interest and Fiscal Charges	7						74,058		51,771		125,829	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	199,058		299,901	0	498,959	8	
CAPITAL PROJECTS													
0200 - Roadway Construction	9					1,003,470					1,003,470	9	
0210 - Conservation Land Acquisition & Dev.	10										0	10	
0220 - Other Capital Projects	11							1,562,388			1,562,388	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	1,003,470	0	1,562,388		0	2,565,858	12	
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	1,221,909	336,084	0	341,413	0	0	169,128		0	2,068,534	13	
- Total Physical Health and Social Services	14	304,699	20,100	0	0	0	0	0		0	324,799	14	
- Total Mental Health, MR & DD	15	0	0	1,332,542	0	0	0	0		0	1,332,542	15	
- Total County Environment and Education	16	416,391	64,979	0	223,513	0	0	113,059		0	817,942	16	
- Total Roads & Transportation	17	0	0	0	0	0	3,279,235	0		0	3,279,235	17	
- Total Government Services to Residents	18	271,865	79,093	0	0	0	0	14,883		0	365,841	18	
- Total Administration	19	910,713	291,995	0	3,754	0	0	1		0	1,206,463	19	
- Total Nonprogram Current	20	16,761	0	0	0	0	0	330,711		0	347,472	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	199,058	299,901	0	498,959	21	
- Total Capital Projects	22	0	0	0	0	1,003,470	0	1,562,388		0	2,565,858	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	3,142,338	792,251	1,332,542	568,680	0	4,282,705	826,840	1,562,388	299,901	0	12,807,645	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24										0	24	
- To Rural Services Supplemental	25										0	25	
- To Secondary Roads	26	108,876			868,940			283,613			1,261,429	26	
- To Other Budgetary Funds	27							127,354			127,354	27	
TOTAL OPERATING TRANSFERS OUT	28	108,876	0	0	868,940	0	0	410,967	0	0	1,388,783	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0	29	
Increase (Decrease) In Reserves	30										0	30	
Fund Balance - Reserved	31										0	31	
Fund Balance - Unreserved/Designated	32										0	32	
Fund Balance - Unreserved/Undesignated	33	914,404	151,018	505,436	81,462	0	1,847,474	1,608,796	492,141	260,751	0	5,861,482	33
Total Ending Fund Balance - June 30, 2006	34	914,404	151,018	505,436	81,462	0	1,847,474	1,608,796	492,141	260,751	0	5,861,482	34
TOTAL REQUIREMENTS (Lines 23+28+29-30+)	35	4,165,618	943,269	1,837,978	1,519,082	0	6,130,179	2,846,603	2,054,529	560,652	0	20,057,910	35

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS
CASH		Actual 2005/2006 (K)
400X - INFORMATION AND EDUCATION SERVICES		
4003 - Information and Referral	1	
4004 - Consultation	2	115,212
4005 - Public Education Services	3	
4006 - Academic Services	4	
Subtotal - Information and Education Services	5	115,212
401X - GENERAL ADMINISTRATION		
4011 - Direct Administration	6	
4012 - Purchased Administration	7	
Subtotal - General Administration	8	0
402X - COORDINATION SERVICES		
4021 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4022 - Services Management	12	52,082
Subtotal - Coordination Services	13	52,082
403X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4031 - Transportation (Non-Sheriff)	14	
4032 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4033 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
404X - TREATMENT SERVICES		
4041 - Physiological Treatment		
- 305 Outpatient	27	4,076
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	5,607
- 309 Partial Hospitalization	32	
- 399 Other	33	
4043 - Evaluation	34	1,334
4044 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	11,017

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis: CASH		TOTALS
		Actual 2005/2006 (K)
4050 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	0
406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4063 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	
- 399 Other	55	
4064 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4065 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	0
407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4071 - State Mental Health Institutes		
- 319 Inpatient	71	636
- 399 Other	72	
4072 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4073 - Other Public/Private Hospitals		
- 319 Inpatient	75	3,663
- 399 Other	76	
4074 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	2,126
- 393 Legal Representation for Commitment	79	841
- 395 Mental Health Advocates	80	
- 399 Other	81	110
Subtotal - Institutional/Hospital/Commitment Services	82	7,376
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83	185,687

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS	
CASH		Actual 2005/2006 (K)	
410X - INFORMATION AND EDUCATION SERVICES			
4103 - Information and Referral	1		
4104 - Consultation	2		
4105 - Public Education Services	3		
4106 - Academic Services	4		
Subtotal - Information and Education Services	5		0
411X - GENERAL ADMINISTRATION			
4111 - Direct Administration	6		
4112 - Purchased Administration	7		
Subtotal - General Administration	8		0
412X - COORDINATION SERVICES			
4121 - Case Management			
- 374 Case Management - Medicaid Match	9		30,595
- 375 Case Management - 100% County	10		3,963
- 399 Other	11		
4122 - Services Management	12		
Subtotal - Coordination Services	13		34,558
413X - PERSONAL AND ENVIRONMENTAL SUPPORT			
4131 - Transportation (Non-Sheriff)	14		9
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		40,662
4133 - Basic Needs			
- 345 Ongoing Rent Subsidy	24		
- 399 Other	25		312
Subtotal - Personal and Environmental Support	26		40,983
414X - TREATMENT SERVICES			
4141 - Physiological Treatment			
- 305 Outpatient	27		1,371
- 306 Prescription Medication	28		6,514
- 307 In-Home Nursing	29		
- 399 Other	30		
4142 - Psychotherapeutic Treatment			
- 305 Outpatient	31		1,023
- 309 Partial Hospitalization	32		
- 399 Other	33		
4143 - Evaluation	34		113
4144 - Rehabilitative Treatment			
- 363 Day Treatment Services	35		
- 396 Community Support Programs	36		699
- 397 Psychiatric Rehabilitation	37		
- 399 Other	38		1,200
Subtotal - Treatment Services	39		10,920

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH		TOTALS Actual 2005/2006 (K)
4150 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	29,145
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	220
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	122
Subtotal - Vocational and Day Services	47	29,487
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	17,369
- 314 Residential Care Facility	49	11,162
- 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	
4164 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4165 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	115,222
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	143,753
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	48,834
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	3,370
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	1,234
- 393 Legal Representation for Commitment	79	1,254
- 395 Mental Health Advocates	80	221
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	54,913
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	314,614

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:		TOTALS
CASH		Actual 2005/2006 (K)
420X - INFORMATION AND EDUCATION SERVICES		
4203 - Information and Referral	1	
4204 - Consultation	2	
4205 - Public Education Services	3	
4206 - Academic Services	4	
Subtotal - Information and Education Services	5	0
421X - GENERAL ADMINISTRATION		
4211 - Direct Administration	6	
4212 - Purchased Administration	7	100
Subtotal - General Administration	8	100
422X - COORDINATION SERVICES		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	109,293
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	
Subtotal - Coordination Services	13	109,293
423X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4231 - Transportation (Non-Sheriff)	14	1,717
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	497
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	15,310
- 399 Other	23	
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	17,524
424X - TREATMENT SERVICES		
4241 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4242 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4243 - Evaluation	34	
4244 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	7,707
Subtotal - Treatment Services	39	7,707

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

Reporting Accounting Basis: CASH		TOTALS Actual 2005/2006 (K)
4250 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	209,117
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	15,096
- 368 Supported Employment Services	44	
- 369 Enclave	45	2,163
- 399 Other	46	
Subtotal - Vocational and Day Services	47	226,376
426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4263 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	7,486
- 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	207,799
- 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	82,827
- 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	26,954
- 315 Residential Care Facility For The Mentally Retarded	65	14,643
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	93,690
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	433,399
427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4271 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4272 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4273 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4274 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	53
- 393 Legal Representation for Commitment	79	150
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	203
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83	794,602

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:		TOTALS	
CASH		Actual	
		2005/2006	
		(K)	
430X - INFORMATION AND EDUCATION SERVICES			
4303 - Information and Referral	1		
4304 - Consultation	2		
4305 - Public Education Services	3		
4306 - Academic Services	4		
Subtotal - Information and Education Services	5		0
431X - GENERAL ADMINISTRATION			
4311 - Direct Administration	6		
4312 - Purchased Administration	7		
Subtotal - General Administration	8		0
432X - COORDINATION SERVICES			
4321 - Case Management			
- 374 Case Management - Medicaid Match	9		2,999
- 375 Case Management - 100% County	10		
- 399 Other	11		
4322 - Services Management	12		
Subtotal - Coordination Services	13		2,999
433X - PERSONAL AND ENVIRONMENTAL SUPPORT			
4331 - Transportation (Non-Sheriff)	14		
4332 - Support			
- 320 Homemaker/Home Health Aides	15		
- 321 Chore Services	16		
- 322 Home Management Services	17		
- 325 Respite	18		
- 326 Guardian/Conservator	19		
- 327 Representative Payee	20		
- 328 Home/Vehicle Modification	21		
- 329 Supported Community Living	22		
- 399 Other	23		
4333 - Basic Needs			
- 345 Ongoing Rent Subsidy	24		
- 399 Other	25		
Subtotal - Personal and Environmental Support	26		0
434X - TREATMENT SERVICES			
4341 - Physiological Treatment			
- 305 Outpatient	27		
- 306 Prescription Medication	28		
- 307 In-Home Nursing	29		
- 399 Other	30		
4342 - Psychotherapeutic Treatment			
- 305 Outpatient	31		
- 309 Partial Hospitalization	32		
- 399 Other	33		
4343 - Evaluation	34		
4344 - Rehabilitative Treatment Programs			
- 363 Day Treatment Services	35		
- 396 Community Support Programs	36		
- 397 Psychiatric Rehabilitation	37		
- 399 Other	38		
Subtotal - Treatment Services	39		0

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

Reporting Accounting Basis: CASH		TOTALS
		Actual 2005/2006 (K)
4350 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	13,600
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	13,600
436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4363 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	5,710
- 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	15,330
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4365 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	21,040
437X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4371 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4372 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4373 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4374 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	0
TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 & 8)	83	37,639
GRAND TOTAL -- SERVICE AREA 4	84	1,332,542

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

For the fiscal year ended: June 30, 2006

10/18/2006

ASSETS		GENERAL (A)	SPECIAL REVENUE (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	TOTALS (MEMO) (F)	
Cash & Pooled Investments:								
County Treasurer	1						0	1
Other	2						0	2
Receivables (net where applicable):								
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
Total Assets	13	0	0	0	0	0	0	13
LIABILITIES								
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
Total Liabilities	23	0	0	0	0	0	0	23
FUND EQUITY								
Fund Balance - Reserved	24						0	24
Fund Balance - Unreserved/Designated	25						0	25
Fund Balance - Unreserved/Undesignated	26						0	26
Total Fund Equity	27	0	0	0	0	0	0	27
TOTAL LIABILITIES AND FUND EQUITY	28	0	0	0	0	0	0	28

Notes to the financial statement, if any:

Co. Number: 21

ERROR MESSAGE LISTINGS

County: CLAY

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

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

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

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

FORM638 -R (PUBLISHED SUMMARY:

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

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

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

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

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

#