

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2010

11/17/2010

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	4,362,902	2,573,310		288,660		7,224,872	7,224,872
Less: Uncollected Delinquent Taxes - Levy Year	13,043	3,947		277		17,267	
Less: Credits to Taxpayers	203,885	119,678		13,183		336,746	351,006
Net Current Property Taxes	4,145,974	2,449,685		275,200		6,870,859	6,873,866
Delinquent Property Tax Revenue	4,312	2,151		281		6,744	1,120
Penalties, Interest & Costs on Taxes	68,395					68,395	54,465
Other County Taxes/TIF Tax Revenues	264,747	868,606		6,544		1,139,897	1,249,775
Intergovernmental	326,595	5,328,939		12,549		5,668,083	5,377,431
Licenses & Permits	21,322	1,360				22,682	18,675
Charges for Service	416,684	10,658				427,342	410,610
Use of Money & Property	248,814	1,267				250,081	363,919
Miscellaneous	129,748	280,355				410,103	238,208
Subtotal Revenues	5,626,591	8,943,021	0	294,574	0	14,864,186	14,588,069
Other Financing Sources:							
General Long - Term Debt Proceeds						0	
Operating Transfers In		1,400,000				1,400,000	1,400,000
Proceeds of Fixed Asset Sales	100	11,940				12,040	101,700
Total Revenues & Other Sources	5,626,691	10,354,961	0	294,574	0	16,276,226	16,089,769
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	2,342,599	23,095				2,365,694	2,390,070
Physical Health Social Services	583,279	25,170				608,449	667,127
Mental Health, MR & DD		1,651,763				1,651,763	2,068,194
County Environment and Education	604,549	529,637				1,134,186	1,168,903
Roads & Transportation		5,389,643				5,389,643	5,781,966
Government Services to Residents	581,769	1,877				583,646	604,604
Administration	1,197,288					1,197,288	1,306,663
Nonprogram Current						0	4,400
Debt Service				272,575		272,575	272,725
Capital Projects		663,276				663,276	1,422,000
Subtotal Expenditures	5,309,484	8,284,461	0	272,575	0	13,866,520	15,686,652
Other Financing Uses:							
Operating Transfers Out		1,400,000				1,400,000	1,400,000
Refunded Debt/Payments to Escrow						0	
Total Expenditures & Other Uses	5,309,484	9,684,461	0	272,575	0	15,266,520	17,086,652
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	317,207	670,500	0	21,999	0	1,009,706	-996,883
Beginning Fund Balance - July 1, 2009	1,462,911	6,335,016		13,974		7,811,901	7,811,900
Increase (Decrease) in Reserves (GAAP Budget)						0	
Fund Balance - Reserved						0	
Fund Balance - Unreserved/Designated	18,301	1,414,101				1,432,402	
Fund Balance - Unreserved/Undesignated	1,761,817	5,591,415	0	35,973	0	7,389,205	6,815,017
Total Ending Fund Balance - June 30, 2010	1,780,118	7,005,516	0	35,973	0	8,821,607	6,815,017

Additional details are available at: Clayton County Auditor Office; Courthouse; Elkader, IA
 Notes to the financial statement, if any:

Telephone: 563-245-1106

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2010

11/17/2010

Reporting Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
CASH						
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	4,362,902	2,573,310		288,660		7,224,872
Less: Uncollected Delinquent Taxes - Levy Year	13,043	3,947		277		17,267
Less: Credits to Taxpayers	203,885	119,678		13,183		336,746
Net Current Property Taxes	4,145,974	2,449,685		275,200		6,870,859
Delinquent Property Tax Revenue	4,312	2,151		281		6,744
Penalties, Interest & Costs on Taxes	68,395					68,395
Other County Taxes/TIF Tax Revenues	264,747	868,606		6,544		1,139,897
Intergovernmental	326,595	5,328,939		12,549		5,668,083
Licenses & Permits	21,322	1,360				22,682
Charges for Service	416,684	10,658				427,342
Use of Money & Property	248,814	1,267				250,081
Miscellaneous	129,748	280,355				410,103
Subtotal Revenues	5,626,591	8,943,021	0	294,574	0	14,864,186
Other Financing Sources:						
General Long - Term Debt Proceeds						0
Operating Transfers In		1,400,000				1,400,000
Proceeds of Fixed Asset Sales	100	11,940				12,040
Total Revenues & Other Sources	5,626,691	10,354,961	0	294,574	0	16,276,226
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	2,342,599	23,095				2,365,694
Physical Health Social Services	583,279	25,170				608,449
Mental Health, MR & DD		1,651,763				1,651,763
County Environment and Education	604,549	529,637				1,134,186
Roads & Transportation		5,389,643				5,389,643
Government Services to Residents	581,769	1,877				583,646
Administration	1,197,288					1,197,288
Nonprogram Current						0
Debt Service				272,575		272,575
Capital Projects		663,276				663,276
Subtotal Expenditures	5,309,484	8,284,461	0	272,575	0	13,866,520
Other Financing Uses:						
Operating Transfers Out		1,400,000				1,400,000
Refunded Debt/Payments to Escrow						0
Total Expenditures & Other Uses	5,309,484	9,684,461	0	272,575	0	15,266,520
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	317,207	670,500	0	21,999	0	1,009,706
Beginning Fund Balance - July 1, 2009	1,462,911	6,335,016		13,974		7,811,901
Increase (Decrease) in Reserves						0
Fund Balance - Reserved						0
Fund Balance - Unreserved/Designated	18,301	1,414,101				1,432,402
Fund Balance - Unreserved/Undesignated	1,761,817	5,591,415		35,973		7,389,205
Total Ending Fund Balance - June 30, 2010	1,780,118	7,005,516	0	35,973	0	8,821,607

Notes to the financial statement, if any:

REVENUES DETAIL
 Clayton County

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	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)	(H)	(I)	(J)	Actual 2009/2010 (K)
TAXES LEVIED ON PROPERTY	13,207,226	1,155,676	843,261	1,730,049	0		0		288,660		7,224,872
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 9,588	3,455	2,520	1,427					277		17,267
LESS: CREDITS TO TAXPAYERS	3 149,879	54,006	39,407	80,271					13,183		336,746
=1000 NET CURRENT PROPERTY TAXES	*4 3,047,759	1,098,215	801,334	1,648,351					275,200		6,870,859
1010 DELINQ. PROPERTY TAX REVENUE	*5 3,170	1,142	834	1,317					281		6,744
11xx PENALTIES, INT. & COSTS ON TAXES	*6 68,395										68,395
OTHER COUNTY TAXES:											
12xx Other County Taxes	7 6,619	2,385	1,740	2,326					566		13,636
13xx Local Option Taxes	8 14,670						727,847				742,517
14xx Gambling Taxes	9 145,939										145,939
15xx TIF Tax Revenues	10						79,089				79,089
16xx Utility Tax Replacement Excise Taxes	11 69,934	25,200	18,387	39,217					5,978		158,716
Subtotal (lines 7 - 11)	*12 237,162	27,585	20,127	41,543	0	0	806,936	0	6,544	0	1,139,897
INTERGOVERNMENTAL REVENUE:											
20xx State Shared Revenues	13 2,567					3,283,616					3,286,183
21xx State Replacements Against Levied Taxes	14 140,356	50,575	36,903	74,699					12,349		314,882
22xx Other State Tax Replacements	15 2,210	796	600,032	849					200		604,087
23xx, 24xx State/Federal Pass-Thru Revenues	16 18,031		71,771			421,912					511,714
25xx Contributions from Other											
Intergovernmental Units	17 20,433	3,246		2,960		46,260					72,899
26xx, 27xx State Grants and Entitlements	18 33,358	24,892	550,228			215,800	17,805				842,083
28xx Federal Grants and Entitlements	19 19,996					6,104					26,100
29xx Payments in Lieu of Taxes	20 10,135										10,135
Subtotal (lines 13 - 20)	*21 247,086	79,509	1,258,934	78,508	0	3,973,692	17,805	0	12,549	0	5,668,083
3xxx LICENSES & PERMITS	*22 21,322					1,360					22,682
4xxx, 5xxx CHARGES FOR SERVICE	*23 416,684		538	6,342		66	3,712				427,342
6xxx USE OF MONEY & PROPERTY	*24 248,814					534	733				250,081
8xxx MISCELLANEOUS	*25 114,004	15,744	9,402	1,391		192,311	77,251				410,103
Total Revenues*	*26 4,404,396	1,222,195	2,091,169	1,777,452	0	4,167,963	906,437	0	294,574	0	14,864,186
OTHER FINANCING SOURCES:											
OPERATING TRANSFERS IN:											
9000 From General Basic	27										0
9020 From Rural Services Basic	28					1,400,000					1,400,000
90xx From Other Budgetary Funds	29										0
Subtotal (lines 27 - 29)	30 0	0	0	0	0	1,400,000	0	0	0	0	1,400,000
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0
92xx PROCEEDS/GEN FIXED ASSET SALES	32 100					11,940					12,040
Total Revenues and Other Sources	33 4,404,496	1,222,195	2,091,169	1,777,452	0	5,579,903	906,437	0	294,574	0	16,276,226
Beginning Fund Balance - July 1, 2009	34 1,149,680	313,231	248,724	169,829		3,542,526	2,373,937		13,974		7,811,901
TOTAL RESOURCES (lines 33 + 34)	35 5,554,176	1,535,426	2,339,893	1,947,281	0	9,122,429	3,280,374	0	308,548	0	24,088,127

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

Clayton County

11/17/2010

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2009/2010 (K)
LAW ENFORCEMENT PROGRAM									
1000 - Uniformed Patrol Services	1 877,528	82,957							960,485
1010 - Investigations	2 10,069						5,989		16,058
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5 325,318	37,625							362,943
1050 - Adult Correctional Services	6 387,950	46,134							434,084
1060 - Administration	7 331,956	40,957							372,913
Subtotal	8 1,932,821	207,673	0	0	0		0 5,989	0	2,146,483
LEGAL SERVICES PROGRAM									
1100 - Criminal Prosecution	9 135,332	13,226							148,558
1110 - Medical Examinations	10 27,704								27,704
1120 - Child Support Recovery	11								0
Subtotal	12 163,036	13,226	0	0	0		0 0	0	176,262
EMERGENCY SERVICES									
1200 - Ambulance Services	13								0
1210 - Emergency Management	14			17,106					17,106
1220 - Fire Protection Services	15								0
1230 - E911 Service Board	16								0
Subtotal	17 0	0	0	17,106	0		0 0	0	17,106
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM									
1400 - Physical Operations	18	3,222							3,222
1410 - Research & Other Assistance	19	13,741							13,741
1420 - Bailiff Services	20								0
Subtotal	21 0	16,963	0	0	0		0 0	0	16,963
COURT PROCEEDINGS PROGRAM									
1500 - Juries & Witnesses	22								0
1510 - (Reserved)	23								
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26	470							470
Subtotal	27 0	470	0	0	0		0 0	0	470
JUVENILE JUSTICE ADMINISTRATION PROGRAM									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29	2,284							2,284
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	6,126							6,126
Subtotal	31 0	8,410	0	0	0		0 0	0	8,410
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,095,857	246,742	0	17,106	0		0 5,989	0	2,365,694

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

Clayton County

11/17/2010

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	2009/2010		
	(A)	(B)	(C)	(D)	(E)	(F)		(J)	(K)		
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1	87,830						25,170		113,000	1
3010 - Communicable Disease Prevention & Control Services	2	6,066								6,066	2
3020 - Sanitation	3	42,095	3,118							45,213	3
3040 - Health Administration	4	847								847	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	136,838	3,118	0	0	0	0	25,170	0	165,126	6
SERVICES TO POOR PROGRAM											
3100 - Administration	7	7,419								7,419	7
3110 - General Welfare Services	8	21,757								21,757	8
3120 - Care in County Care Facility	9		267,936							267,936	9
Subtotal	10	29,176	267,936	0	0	0	0	0	0	297,112	10
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	21,233	2,688							23,921	11
3210 - General Services to Veterans	12	41,284								41,284	12
Subtotal	13	62,517	2,688	0	0	0	0	0	0	65,205	13
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		6,832							6,832	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	6,832	0	0	0	0	0	0	6,832	17
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	10,300								10,300	19
Subtotal	20	10,300	0	0	0	0	0	0	0	10,300	20
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	21		23,874							23,874	21
3510 - Preventive Services	22		40,000							40,000	22
Subtotal	23	0	63,874	0	0	0	0	0	0	63,874	23
TOTAL -PHYSICAL HEALTH & SOCIAL SERVICES	24	238,831	344,448	0	0	0	0	25,170	0	608,449	24

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:
 CASH

Clayton County

11/17/2010

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2009/2010 (K)
SERVICES TO PERSONS WITH:									
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1		90,616						90,616 1
41XX - CHRONIC MENTAL ILLNESS	2		339,427						339,427 2
42XX - MENTAL RETARDATION	3		1,174,413						1,174,413 3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4		47,307						47,307 4
TOTAL - MENTAL HEALTH, MR & DD	5	0	1,651,763	0	0	0	0	0	1,651,763 5

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

Clayton County

11/17/2010

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2009/2010 (K)		
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1								0	1	
6010 - Weed Eradication	2			92,783		4,184			96,967	2	
6020 - Solid Waste Disposal	3			171,973					171,973	3	
6030 - Environmental Restoration	4								0	4	
Subtotal	5	0	0	264,756	0	4,184	0	0	268,940	5	
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	99,080	12,057						111,137	6	
6110 - Maintenance & Operations	7	399,520	27,668						427,188	7	
6120 - Recreation & Environmental Educ.	8								0	8	
Subtotal	9	498,600	39,725	0	0	0	0	0	538,325	9	
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10								0	10	
6210 - Animal Bounties & State											
Apiarist Expenses	11								0	11	
Subtotal	12	0	0	0	0	0	0	0	0	12	
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	38,161	3,118						41,279	13	
6310 - Housing Rehabilitation & Develop.	14								0	14	
6320 - Economic Development	15	9,630					150,632		160,262	15	
Subtotal	16	47,791	3,118	0	0	0	150,632	0	201,541	16	
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17			110,065					110,065	17	
6410 - Historic Preservation	18	4,980							4,980	18	
6420 - Fair & 4-H Clubs	19	10,335							10,335	19	
6430 - Fairgrounds	20								0	20	
6440 - Memorial Halls	21								0	21	
6450 - Other Educational Services	22								0	22	
Subtotal	23	15,315	0	110,065	0	0	0	0	125,380	23	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	561,706	42,843	0	374,821	0	4,184	150,632	0	1,134,186	24

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

Reporting Accounting Basis:
 CASH

Clayton County

11/17/2010

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	2009/2010	
	(A)	(B)	(C)	(D)	(E)	(F)		(J)	(K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					267,236			267,236	1
7010 - Engineering	2					240,506			240,506	2
Subtotal	3	0	0	0	0	507,742	0	0	507,742	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					138,735			138,735	4
7110 - Roads	5					2,201,562			2,201,562	5
7120 - Snow & Ice Control	6					495,256			495,256	6
7130 - Traffic Controls	7					100,163			100,163	7
7140 - Road Clearing	8					251,583			251,583	8
Subtotal	9	0	0	0	0	3,187,299	0	0	3,187,299	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					448,294			448,294	10
7210 - Equipment Operations	11					1,062,849			1,062,849	11
7220 - Tools, Materials & Supplies	12					24,506			24,506	12
7230 - Real Estate & Buildings	13					158,953			158,953	13
Subtotal	14	0	0	0	0	1,694,602	0	0	1,694,602	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	5,389,643	0	0	5,389,643	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Clayton County

11/17/2010

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2009/2010 (K)
REPRESENTATION SERVICES PROGRAM									
8000 - Elections Administration		152,728							152,728
8010 - Local Elections		14,435							14,435
8020 - Township Officials	3,421	263							3,684
Subtotal	3,421	167,426	0	0	0	0	0	0	170,847
STATE ADMINISTRATIVE SERVICES									
8100 - Motor Vehicle Registrations & Licensing	205,716	21,547							227,263
8110 - Recording of Public Documents	167,281	16,378					1,877		185,536
Subtotal	372,997	37,925	0	0	0	0	1,877	0	412,799
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	376,418	205,351	0	0	0	0	1,877	0	583,646

**SERVICE AREA 9
 ADMINISTRATION**

Clayton County

11/17/2010

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2009/2010 (K)	
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 122,291	11,580							133,871	1
9010 - Administrative Management Services										
2 142,036	16,163							158,199	2	
9020 - Treasury Management Services	3 111,082	11,629						122,711	3	
9030 - Other Policy & Administration	4 154,107							154,107	4	
Subtotal	5 529,516	39,372	0	0	0	0	0	568,888	5	
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 339,128	10,610						349,738	6	
9110 - Data Processing Services	7 36,278							36,278	7	
Subtotal	8 375,406	10,610	0	0	0	0	0	386,016	8	
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	9	53,827						53,827	9	
9210 - Safety of Workplace	10 80,233	106,023						186,256	10	
9220 - Fidelity of Public Officers	11	1,631						1,631	11	
9230 - Unemployment Compensation	12	670						670	12	
Subtotal	13 80,233	162,151	0	0	0	0	0	242,384	13	
TOTAL - ADMINISTRATION	14 985,155	212,133	0	0	0	0	0	1,197,288	14	

**SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

Clayton County

11/17/2010

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 Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual
											2009/2010 (K)
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3										0
0040 - Other County Enterprises	4										0
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0
LONG-TERM DEBT SERVICE											
0100 - Principal	6								176,000		176,000
0110 - Interest and Fiscal Charges	7								96,575		96,575
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	272,575	0	272,575
CAPITAL PROJECTS											
0200 - Roadway Construction	9					63,767	499,920				563,687
0210 - Conservation Land Acquisition & Dev.	10						99,589				99,589
0220 - Other Capital Projects	11										0
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	63,767	599,509	0		0	663,276
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,095,857	246,742	0	17,106	0	0	5,989		0	2,365,694
- Total Physical Health and Social Services	14	238,831	344,448	0	0	0	0	25,170		0	608,449
- Total Mental Health, MR & DD	15	0	0	1,651,763	0	0	0	0		0	1,651,763
- Total County Environment and Education	16	561,706	42,843	0	374,821	0	4,184	150,632		0	1,134,186
- Total Roads & Transportation	17	0	0	0	0	0	5,389,643	0		0	5,389,643
- Total Government Services to Residents	18	376,418	205,351	0	0	0	0	1,877		0	583,646
- Total Administration	19	985,155	212,133	0	0	0	0	0		0	1,197,288
- Total Nonprogram Current	20	0	0	0	0	0	0	0		0	0
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	272,575	0	272,575
- Total Capital Projects	22	0	0	0	0	63,767	599,509	0		0	663,276
TOTAL - ALL EXPENDITURES (lines 13-22)	23	4,257,967	1,051,517	1,651,763	391,927	5,457,594	783,177	0	272,575	0	13,866,520
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24										0
- To Rural Services Supplemental	25										0
- To Secondary Roads	26				1,400,000						1,400,000
- To Other Budgetary Funds	27										0
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	1,400,000	0	0	0	0	0	1,400,000
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Reserved	31										0
Fund Balance - Unreserved/Designated	32	18,301				386,120	1,027,981				1,432,402
Fund Balance - Unreserved/Undesignated	33	1,277,908	483,909	688,130	155,354	3,278,715	1,469,216	0	35,973	0	7,389,205
Total Ending Fund Balance - June 30, 2010	34	1,296,209	483,909	688,130	155,354	3,664,835	2,497,197	0	35,973	0	8,821,607
TOTAL REQUIREMENTS (Lines 23+28+29-30+34)	35	5,554,176	1,535,426	2,339,893	1,947,281	9,122,429	3,280,374	0	308,548	0	24,088,127

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (K)
400X - INFORMATION AND EDUCATION SERVICES	
4003 - Information and Referral	1
4004 - Consultation	2
4005 - Public Education Services	3 106
4006 - Academic Services	4
Subtotal - Information and Education Services	5 106
401X - GENERAL ADMINISTRATION	
4011 - Direct Administration	6 861
4012 - Purchased Administration	7
Subtotal - General Administration	8 861
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 9
Subtotal - Coordination Services	13 9
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
- 306 Prescription Medication	28 553
- 307 In-Home Nursing	29
- 399 Other	30
4042 - Psychotherapeutic Treatment	
- 305 Outpatient	31 37,704
- 309 Partial Hospitalization	32
- 399 Other	33 416
4043 - Evaluation	34 11,547
4044 - Rehabilitative Treatment	
- 363 Day Treatment Services	35
- 396 Community Support Programs	36 2,250
- 397 Psychiatric Rehabilitation	37
- 399 Other	38
Subtotal - Treatment Services	39 52,470

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:	TOTALS	
CASH	Actual	2009/2010
	(K)	
4050 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	0
406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4063 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	
- 399 Other	55	
4064 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4065 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	0
407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4071 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4072 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4073 - Other Public/Private Hospitals		
- 319 Inpatient	75	24,724
- 399 Other	76	
4074 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	1,506
- 353 Sheriff Transportation	78	6,618
- 393 Legal Representation for Commitment	79	2,491
- 395 Mental Health Advocates	80	1,831
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	37,170
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83	90,616

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (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	6 861
4112 - Purchased Administration	7
Subtotal - General Administration	8 861
412X - COORDINATION SERVICES	
4121 - Case Management	
- 374 Case Management - Medicaid Match	9 9,229
- 375 Case Management - 100% County	10
- 399 Other	11
4122 - Services Management	12 116
Subtotal - Coordination Services	13 9,345
413X - PERSONAL AND ENVIRONMENTAL SUPPORT	
4131 - Transportation (Non-Sheriff)	14 5,053
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 19,480
- 399 Other	23
4133 - Basic Needs	
- 345 Ongoing Rent Subsidy	24
- 399 Other	25
Subtotal - Personal and Environmental Support	26 24,533
414X - TREATMENT SERVICES	
4141 - Physiological Treatment	
- 305 Outpatient	27
- 306 Prescription Medication	28 77
- 307 In-Home Nursing	29
- 399 Other	30
4142 - Psychotherapeutic Treatment	
- 305 Outpatient	31
- 309 Partial Hospitalization	32
- 399 Other	33
4143 - Evaluation	34
4144 - Rehabilitative Treatment	
- 363 Day Treatment Services	35
- 396 Community Support Programs	36
- 397 Psychiatric Rehabilitation	37
- 399 Other	38 2,185
Subtotal - Treatment Services	39 2,262

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (K)
4150 - VOCATIONAL AND DAY SERVICES	
- 360 Sheltered Workshop Services	40
- 362 Work Activity Services	41 18,917
- 364 Job Placement Services	42
- 367 Adult Day Care	43
- 368 Supported Employment Services	44 1,858
- 369 Enclave	45
- 399 Other	46 26,368
Subtotal - Vocational and Day Services	47 47,143
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS	
4163 - 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 25,804
- 399 Other	55
4164 - Community Based 6 - 15 Beds	
- 310 Community Supervised Apartment Living	56 7,720
- 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	64 208,036
- 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	70 241,560
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES	
4171 - State Mental Health Institutes	
- 319 Inpatient	71
- 399 Other	72 941
4172 - State Hospital Schools	
- 319 Inpatient	73
- 399 Other	74
4173 - Other Public/Private Hospitals	
- 319 Inpatient	75
- 399 Other	76
4174 - Commitments	
- 300 Diagnostic Evaluation Related to Commitment	77 340
- 353 Sheriff Transportation	78 1,391
- 393 Legal Representation for Commitment	79 1,016
- 395 Mental Health Advocates	80 10,035
- 399 Other	81
Subtotal - Institutional/Hospital/Commitment Services	82 13,723
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83 339,427

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (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	861
4212 - Purchased Administration	7	
Subtotal - General Administration	8	861
422X - COORDINATION SERVICES		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	23,518
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	8
Subtotal - Coordination Services	13	23,526
423X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4231 - Transportation (Non-Sheriff)	14	36,749
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	1,316
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	77,338
- 399 Other	23	42,496
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	157,899
424X - TREATMENT SERVICES		
4241 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4242 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4243 - Evaluation	34	
4244 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	0

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (K)
4250 - VOCATIONAL AND DAY SERVICES	
- 360 Sheltered Workshop Services	40 647
- 362 Work Activity Services	41 116,628
- 364 Job Placement Services	42
- 367 Adult Day Care	43 1,419
- 368 Supported Employment Services	44 1,159
- 369 Enclave	45 1,192
- 399 Other	46 88,102
Subtotal - Vocational and Day Services	47 209,147
426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS	
4263 - Community Based 1 - 5 Beds	
- 310 Community Supervised Apartment Living	48
- 314 Residential Care Facility	49
- 315 Residential Care Facility For The Mentally Retarded	50
- 316 Residential Care Facility For The Mentally Ill	51
- 317 Nursing Facility	52
- 318 Intermediate Care Facility For The Mentally Retarded	53
- 329 Supported Community Living	54 293,421
- 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
- 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	64 153,955
- 315 Residential Care Facility For The Mentally Retarded	65 236
- 316 Residential Care Facility For The Mentally Ill	66
- 317 Nursing Facility	67
- 318 Intermediate Care Facility For The Mentally Retarded	68 295,911
- 399 Other	69
Subtotal - Licensed/Certified Living Arrangements	70 743,523
427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES	
4271 - State Mental Health Institutes	
- 319 Inpatient	71
- 399 Other	72
4272 - State Hospital Schools	
- 319 Inpatient	73 38,616
- 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	78 534
- 393 Legal Representation for Commitment	79 307
- 395 Mental Health Advocates	80
- 399 Other	81
Subtotal - Institutional/Hospital/Commitment Services	82 39,457
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83 1,174,413

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (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	861
4312 - Purchased Administration	7	
Subtotal - General Administration	8	861
432X - COORDINATION SERVICES		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	8
Subtotal - Coordination Services	13	8
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

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis: CASH	TOTALS Actual 2009/2010 (K)
4350 - 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 11,043
436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS	
4363 - Community Based 1 - 5 Beds	
- 310 Community Supervised Apartment Living	48
- 314 Residential Care Facility	49
- 315 Residential Care Facility For The Mentally Retarded	50
- 316 Residential Care Facility For The Mentally Ill	51
- 317 Nursing Facility	52
- 318 Intermediate Care Facility For The Mentally Retarded	53
- 329 Supported Community Living	54
- 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
- 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 35,395
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 47,307
GRAND TOTAL -- SERVICE AREA 4	84 1,651,763