

Iowa Department of Management
Form F638 - S (11/14/08)

Clay County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2008

County No: 21

11/25/2008

FY 2007/2008 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:

GAAP

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	3,487,771	1,724,679		338,948		5,551,398
Less: Uncollected Delinquent Taxes - Levy Year	3,198	805		307		4,310
Less: Credits to Taxpayers	173,444	101,551		16,569		291,564
Net Current Property Taxes	3,311,129	1,622,323		322,072		5,255,524
Delinquent Property Tax Revenue	213	87		20		320
Penalties, Interest & Costs on Taxes	31,812					31,812
Other County Taxes/TIF Tax Revenues	82,992	915,418		7,821		1,006,231
Intergovernmental	290,904	3,707,526		17,066		4,015,496
Licenses & Permits	8,237	20,978				29,215
Charges for Service	433,159	51,787				484,946
Use of Money & Property	273,948	116,172		16,827		406,947
Miscellaneous	63,126	466,423				529,549
Subtotal Revenues	4,495,520	5,900,714		0,363,806	0	11,760,040
Other Financing Sources:						
General Long-Term Debt Proceeds						0
Operating Transfers In	112,493	1,278,616				1,391,109
Proceeds of Fixed Asset Sales		1,764				1,764
Total Revenues & Other Sources	4,608,013	6,181,094		0,363,806	0	13,152,913
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	1,493,319	451,885				1,945,204
Physical Health Social Services	393,998					393,998
Mental Health, MR & DD		1,595,028				1,595,028
County Environment and Education	566,914	595,259				1,162,173
Roads & Transportation		3,490,593				3,490,593
Government Services to Residents	387,736	5,168				392,904
Administration	1,262,502	69,110				1,331,612
Nonprogram Current						0
Debt Service		177,271		266,970		444,241
Capital Projects		288,824				288,824
Subtotal Expenditures	4,104,469	5,673,138		0,266,970	0	11,044,577
Other Financing Uses:						
Operating Transfers Out	111,876	1,169,740	109,493			1,391,109
Refunded Debt/Payments to Escrow						0
Total Expenditures & Other Uses	4,216,345	7,842,878	109,493	266,970	0	12,435,686
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	391,668	338,216	109,493	96,836	0	717,227
Beginning Fund Balance - July 1, 2007	1,348,181	4,760,142	109,493	182,695		6,400,511
Increase (Decrease) in Reserves		-35,522				-35,522
Fund Balance - Reserved		538,311				538,311
Fund Balance - Unreserved/Designated						0
Fund Balance - Unreserved/Undesignated	1,739,849	4,524,525		279,531		6,543,905
Total Ending Fund Balance - June 30, 2008	1,739,849	5,062,836	0	279,531	0	7,082,216

Notes to the financial statement, if any:

Iowa Department of Management -- Form F634 - A

REVENUES DETAIL

County No: 21

FY 2007/2008 ANNUAL FINANCIAL REPORT

Clay County

11/25/2008

Reporting Accounting Basis:

GAAP

		GENERAL FUND		SPECIAL REVENUE FUNDS					All	All	All	TOTALS
		General	General	MH-DD	Rural Services	Rural Services	Secondary	Capital	Debt	Permanent	Actual	
		Basic	Supplemental	Svcs Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2007/2008
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
TAXES LEVIED ON PROPERTY	1	2,655,615	832,156	393,729	1,330,950	0				338,948		5,551,398
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	2,430	768	363	442					307		4,310
LESS: CREDITS TO TAXPAYERS	3	132,061	41,383	19,580	81,971					16,569		291,564
=1000 NET CURRENT PROPERTY TAXES	4	2,521,124	790,005	373,786	1,248,537					322,072		5,255,524
1010 DELINQ. PROPERTY TAX REVENUE	5	162	51	24	63					20		320
11xx PENALTIES, INT. & COSTS ON TAXES	6	31,812										31,812
OTHER COUNTY TAXES:												
12xx Other County Taxes	7	4,813	1,324	624	1,435					526		8,722
13xx Local Option Taxes	8							856,468				856,468
14xx Gambling Taxes	9											0
15xx TIF Tax Revenues	10											0
16xx Utility Tax Replacement Excise Taxes	11	58,518	18,337	8,676	48,215					7,295		141,041
Subtotal (lines 7 - 11)	12	63,331	19,661	9,300	49,650	0	0	856,468	0	7,821	0	1,006,231
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	13							2,333,386				2,333,386
21xx State Replacements Against Levied Taxes	14	132,702	41,583	19,675	81,986					16,649		292,595
22xx Other State Tax Replacements	15	2,087	653	540,606	572					262		544,180
23xx, 24xx State/Federal Pass-Thru Revenues	16	45,054		103,784	448			5,543				154,829
25xx Contributions from Other												
Intergovernmental Units	17	52,130			135,235			176,038				363,403
26xx, 27xx State Grants and Entitlements	18	14,098		290,271				18,504				322,873
28xx Federal Grants and Entitlements	19	959										959
29xx Payments in Lieu of Taxes	20	1,247	391	185	1,293					155		3,271
Subtotal (lines 13 - 20)	21	248,277	42,627	954,521	219,534	0	2,514,967	18,504	0	17,066	0	4,015,496
3xxx LICENSES & PERMITS	22	8,237					20,971	7				29,215
4xxx, 5xxx CHARGES FOR SERVICE	23	493,159			1,425		24	50,338				484,946
6xxx USE OF MONEY & PROPERTY	24	273,948					17,121	99,051		16,827		406,947
8xxx MISCELLANEOUS	25	53,351	9,775	144,698	8,592		73,512	239,621				529,549
Total Revenues*	26	3,633,401	862,119	1,482,329	1,527,801	0	2,626,595	1,263,989	0	363,806	0	11,760,040
OTHER FINANCING SOURCES:												
OPERATING TRANSFERS IN:												
9000 From General Basic	27							108,876				108,876
9020 From Rural Services Basic	28							868,940				868,940
90xx From Other Budgetary Funds	29	109,493	3,000					300,800				413,293
Subtotal (lines 27- 29)	30	109,493	3,000	0	0	0	977,816	300,800	0	0	0	1,391,109
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0
92xx PROCEEDS/GEN FIXED ASSET SALES	32							1,764				1,764
Total Revenues and Other Sources	33	3,742,894	865,119	1,482,329	1,527,801	0	3,606,175	1,564,789	0	363,806	0	13,152,913
Beginning Fund Balance - July 1, 2007	34	1,155,574	192,607	146,203	208,026		2,956,394	1,449,519	109,493	182,695		6,400,511
TOTAL RESOURCES (lines 33 + 34)	35	4,898,468	1,057,726	1,628,532	1,735,827	0	6,562,569	3,014,308	109,493	546,501	0	19,553,424

Iowa Department of Management
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FY 2007/2008 ANNUAL FINANCIAL REPORT
 Reporting Accounting Basis:
 GAAP

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 Clay County

County No:21
 11/25/2008

	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 2007/2008 (K)
LAW ENFORCEMENT PROGRAM									
1000 - Uniformed Patrol Services	1	263,062	56,636	429,139					748,837
1010 - Investigations	2	70,223	19,869				16,811		106,903
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5	168,978							168,978
1050 - Adult Correctional Services	6	248,368	61,156						309,524
1060 - Administration	7	158,114	47,212				5,935		211,261
Subtotal	8	908,745	184,873	0	429,139	0	022,746	0	1,545,503
LEGAL SERVICES PROGRAM									
1100 - Criminal Prosecution	9	186,665	47,324						233,989
1110 - Medical Examinations	10	29,086							29,086
1120 - Child Support Recovery	11								0
Subtotal	12	215,751	47,324	0	0	0	0	0	263,075
EMERGENCY SERVICES									
1200 - Ambulance Services	13		8,203						8,203
1210 - Emergency Management	14		55,500						55,500
1220 - Fire Protection Services	15								0
1230 - E911 Service Board	16								0
Subtotal	17	0	63,703	0	0	0	0	0	63,703
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM									
1400 - Physical Operations	18		878						878
1410 - Research & Other Assistance	19		14,307						14,307
1420 - Bailiff Services	20	5,122							5,122
Subtotal	21	5,122	15,185	0	0	0	0	0	20,307
COURT PROCEEDINGS PROGRAM									
1500 - Juries & Witnesses	22	1,723							1,723
1510 - (Reserved)	23								0
1520 - Detention Services	24	4,070	1,727						5,797
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26	6,380							6,380
Subtotal	27	12,173	1,727	0	0	0	0	0	13,900
JUVENILE JUSTICE ADMINISTRATION PROGRAM									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29								0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		38,716						38,716
Subtotal	31	0	38,716	0	0	0	0	0	38,716
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,141,791	351,528	0	429,139	0	022,746	0	1,945,204

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 Reporting Accounting Basis:
 GAAP

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Clay County

County No: 21

11/25/2008

	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)	Rural Services Roads (F)	Secondary Other (G)	Permanent Funds (J)	Actual 2007/2008 (K)	
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1								0	1
3010 - Communicable Disease Prevention & Control Services	2									0
3020 - Sanitation	3	40,614	6,863							47,477
3040 - Health Administration	4	100,000								100,000
3050 - Support of Hospitals	5									0
Subtotal	6	140,614	6,863	0	0	0	0	0	0	147,477
SERVICES TO POOR PROGRAM										
3100 - Administration	7	51,623	5,381							57,004
3110 - General Welfare Services	8	27,648								27,648
3120 - Care in County Care Facility	9									0
Subtotal	10	79,271	5,381	0	0	0	0	0	0	84,652
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	45,482	10,337							55,819
3210 - General Services to Veterans	12	11,466								11,466
Subtotal	13	56,948	10,337	0	0	0	0	0	0	67,285
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14	16,483								16,483
3310 - Family Protective Services	15									0
3320 - Services for Disabled Children	16									0
Subtotal	17	16,483	0	0	0	0	0	0	0	16,483
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	51,326								51,326
3410 - Other Social Services	19	6,000								6,000
Subtotal	20	57,326	0	0	0	0	0	0	0	57,326
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	21	4,494								4,494
3510 - Preventive Services	22	15,632	649							16,281
Subtotal	23	20,126	649	0	0	0	0	0	0	20,775
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	370,768	23,230	0	0	0	0	0	0	393,998

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 Reporting Accounting Basis:
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SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES
 Clay County

County No:21
 11/25/2008

	GENERAL FUND		SPECIAL REVENUE FUNDS					All TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Fund (C)	Srvcs Basic (D)	Rural Supplemental (E)	Rural Roads (F)	Services Other (G)	Secondary Permanent Funds (J)	Actual 2007/2008 (K)
SERVICES TO PERSONS WITH:									
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1		197,278						197,278 1
41XX - CHRONIC MENTAL ILLNESS	2		392,853						392,853 2
42XX - MENTAL RETARDATION	3		964,687						964,687 3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4		40,210						40,210 4
TOTAL - MENTAL HEALTH, MR & DD	5	0	1,595,028	0	0	0	0	0	1,595,028 5

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 FY 2007/2008 ANNUAL FINANCIAL REPORT
 Reporting Accounting Basis:
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SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 Clay County

County No:21
 11/25/2008

	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 2007/2008 (K)
	ENVIRONMENTAL QUALITY PROGRAM								
6000 - Natural Resources Conservation									0
6010 - Weed Eradication				1,613					1,613
6020 - Solid Waste Disposal				67,344					67,344
6030 - Environmental Restoration		1,790							1,790
Subtotal		1,790	0	68,957	0	0	0	0	70,747
CONSERVATION & RECREATION SERVICES PROGRAM									
6100 - Administration	67,904	18,853		68,074					154,831
6110 - Maintenance & Operations	276,635	51,466		29,879			72,023		430,003
6120 - Recreation & Environmental Educ.	26,081	9,844							35,925
Subtotal	370,620	80,163	0	97,953	0	0	72,023	0	620,759
ANIMAL CONTROL PROGRAM									
6200 - Animal Shelter									0
6210 - Animal Bounties & State									
Apriarist Expenses	117								117
Subtotal	117	0	0	0	0	0	0	0	117
COUNTY DEVELOPMENT PROGRAM									
6300 - Land Use & Building Controls	15,864			21,764					37,628
6310 - Housing Rehabilitation & Develop.							750		750
6320 - Economic Development	48,000						214,500		262,500
Subtotal	63,864	0	0	21,764	0	0	215,250	0	300,878
EDUCATIONAL SERVICES PROGRAM									
6400 - Libraries				45,100					45,100
6410 - Historic Preservation	12,000								12,000
6420 - Fair & 4-H Clubs	38,360						74,212		112,572
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	50,360	0	0	45,100	0	0	74,212	0	169,672
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	486,751	80,163	0	233,774	0	0	361,485	0	1,162,173

Iowa Department of Management
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 FY 2007/2008 ANNUAL FINANCIAL REPORT
 Reporting Accounting Basis:
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SERVICE AREA 7
 ROADS & TRANSPORTATION
 Clay County

County No: 21
 11/25/2008

	GENERAL FUND		SPECIAL REVENUE FUNDS					All TOTALS		
	General Basic	General Supplemental	MH-DD Fund	Srvcs Basic	Rural Services Supplemental	Rural Services	Secondary Roads Other	Permanent Funds	Actual 2007/2008	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						182,601		182,601	1
7010 - Engineering	2						198,067		198,067	2
Subtotal	3	0	0	0	0	0	380,668	0	380,668	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4						23,274		23,274	4
7110 - Roads	5						832,000		832,000	5
7120 - Snow & Ice Control	6						346,044		346,044	6
7130 - Traffic Controls	7						151,135		151,135	7
7140 - Road Clearing	8						36,191		36,191	8
Subtotal	9	0	0	0	0	0	1,388,644	0	1,388,644	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10						165,255		165,255	10
7210 - Equipment Operations	11						1,458,034		1,458,034	11
7220 - Tools, Materials & Supplies	12						58,820		58,820	12
7230 - Real Estate & Buildings	13						39,172		39,172	13
Subtotal	14	0	0	0	0	0	1,721,281	0	1,721,281	14
MASS TRANSIT PROGRAM										
7300 - Air Transportation	15									015
7310 - Ground Transportation	16									016
Subtotal	17	0	0	0	0	0	0	0	0	017
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	3,490,593	0	3,490,593	18

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 Reporting Accounting Basis:
 GAAP

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Clay County

County No:21

11/25/2008

	GENERAL FUND		SPECIAL REVENUE FUNDS						All TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Fund (C)	Srvcs Basic (D)	Rural Services Supplemental (E)	Rural Services Roads (F)	Secondary Other (G)	Permanent Funds (J)	Actual 2007/2008 (K)	
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	89,961	13,925							103,886	
8010 - Local Elections	11,967								11,967	
8020 - Township Officials	3,330	194							3,524	
Subtotal	105,258	14,119	0	0	0	0	0	0	119,377	
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	79,717	30,105							109,822	
8110 - Recording of Public Documents	115,548	42,989					5,168		163,705	
Subtotal	195,265	73,094	0	0	0	0	5,168	0	273,527	
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	300,523	87,213	0	0	0	0	5,168	0	392,904	

Iowa Department of Management
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 Reporting Accounting Basis:
 GAAP

SERVICE AREA 9
 ADMINISTRATION
 Clay County

County No: 21
 11/25/2008

	GENERAL FUND		SPECIAL REVENUE FUNDS					All TOTALS	
	General Basic	General Supplemental	MH-DD Fund	Srvcs Basic	Rural Services Supplemental	Rural Services	Secondary	Permanent Funds	Actual 2007/2008
	(A)	(B)	(C)	(D)	(E)	Roads (F)	Other (G)	(J)	(K)
POLICY & ADMINISTRATION PROGRAM									
9000 - General County Management	1	147,419	60,892						208,311
9010 - Administrative Management Services	2	169,280	50,715						219,995
9020 - Treasury Management Services	3	113,442	26,960						140,402
9030 - Other Policy & Administration	4	23,919							23,919
Subtotal	5	454,060	138,567	0	0	0	0	0	592,627
CENTRAL SERVICES PROGRAM									
9100 - General Services	6	329,215	42,009				69,110		440,334
9110 - Data Processing Services	7	152,044	7,324						159,368
Subtotal	8	481,259	49,333	0	0	0	69,110	0	599,702
RISK MANAGEMENT SERVICES PROGRAM									
9200 - Tort Liability	9		56,270						56,270
9210 - Safety of Workplace	10		63,492						63,492
9220 - Fidelity of Public Officers	11		19,521						19,521
9230 - Unemployment Compensation	12								0
Subtotal	13	0	139,283	0	0	0	0	0	139,283
TOTAL - ADMINISTRATION	14	935,319	327,183	0	0	0	69,110	0	1,331,612

Iowa Department of Management
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 FY 2007/2008 ANNUAL FINANCIAL REPORT
 Reporting Accounting Basis:
 GAAP

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 Clay County

County No: 21

11/25/2008

	GENERAL FUND		SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Fund (C)	Srvcs Basic (D)	Rural Services Supplemental (E)	Rural Services Roads (F)	Secondary Other (G)	All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	Actual 2007/2008 (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						103,000			214,000	317,000
0110 - Interest and Fiscal Charges	7						74,271			52,970	127,241
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	177,271			266,970	444,241
CAPITAL PROJECTS											
0200 - Roadway Construction	9					288,824					288,824
0210 - Conservation Land Acquisition & Dev.	10										0
0220 - Other Capital Projects	11										0
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	288,824	0	0		0	288,824
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	1,141,791	351,528	0	429,139	0	22,746				1,945,204
- Total Physical Health and Social Services	14	370,768	23,230	0	0	0	0				393,998
- Total Mental Health, MR & DD	15	0	0	1,595,028	0	0	0				1,595,028
- Total County Environment and Education	16	486,751	80,163	0	233,774	0	361,485				1,162,173
- Total Roads & Transportation	17	0	0	0	0	3,490,593	0				3,490,593
- Total Government Services to Residents	18	300,523	87,213	0	0	0	5,168				392,904
- Total Administration	19	935,319	327,183	0	0	0	69,110				1,331,612
- Total Nonprogram Current	20	0	0	0	0	0	0				0
- Total Long-Term Debt Service	21	0	0	0	0	0	177,271		266,970		444,241
- Total Capital Projects	22	0	0	0	0	288,824	0	0			288,824
TOTAL - ALL EXPENDITURES (lines 13-22)	23	3,235,152	869,317	1,595,028	662,913	3,779,417	635,780		266,970		11,044,572
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24										0
- To Rural Services Supplemental	25										0
- To Secondary Roads	26	108,876			868,940						977,816
- To Other Budgetary Funds	27		3,000				300,800	109,493			413,293
TOTAL OPERATING TRANSFERS OUT	28	108,876	3,000	0	868,940	0	0	300,800	109,493	0	1,391,109
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0
Increase (Decrease) In Reserves	30						-35,522				-35,522
Fund Balance - Reserved	31						538,311				538,311
Fund Balance - Unreserved/Designated	32										0
Fund Balance - Unreserved/Undesignated	33	1,554,440	185,409	33,504	203,974	0	2,209,319	2,077,728	0	279,531	6,543,905
Total Ending Fund Balance - June 30, 2008	34	1,554,440	185,409	33,504	203,974	0	2,747,630	2,077,728	0	279,531	7,082,216
TOTAL REQUIREMENTS (Lines 23+28+29-30+34)	35	4,898,468	1,057,726	1,628,532	1,735,827	0	6,562,569	3,014,308	109,493	546,501	19,553,424

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SERVICE AREA 4 - SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:
GAAP

		TOTALS
		Actual 2007/2008 (K)
400X - INFORMATION AND EDUCATION SERVICES		
4003 - Information and Referral	1	
4004 - Consultation	2	114,752
4005 - Public Education Services	3	
4006 - Academic Services	4	
Subtotal - Information and Education Services	5	114,752
401X - GENERAL ADMINISTRATION		
4011 - Direct Administration	6	
4012 - Purchased Administration	7	
Subtotal - General Administration	8	0
402X - COORDINATION SERVICES		
4021 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4022 - Services Management	12	59,543
Subtotal - Coordination Services	13	59,543
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	
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	10,075
- 309 Partial Hospitalization	32	
- 399 Other	33	
4043 - Evaluation	34	3,049
4044 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	13,124

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SERVICE AREA 4 - SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:
GAAP

	TOTALS	
	Actual	2007/2008
	(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	1,012
- 399 Other	72	
4072 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4073 - Other Public/Private Hospitals		
- 319 Inpatient	75	5,358
- 399 Other	76	
4074 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	2,145
- 393 Legal Representation for Commitment	79	1,344
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	9,859
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83	197,278

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:
GAAP

	TOTALS	
	Actual 2007/2008 (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	20,655
- 375 Case Management - 100% County	10	1,491
- 399 Other	11	
4122 - Services Management	12	
Subtotal - Coordination Services	13	22,146
413X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4131 - Transportation (Non-Sheriff)	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	870
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	1,850
Subtotal - Personal and Environmental Support	26	2,720
414X - TREATMENT SERVICES		
4141 - Physiological Treatment		
- 305 Outpatient	27	986
- 306 Prescription Medication	28	2,758
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	15,234
- 309 Partial Hospitalization	32	
- 399 Other	33	
4143 - Evaluation	34	694
4144 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	1,295
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	7,106
Subtotal - Treatment Services	39	28,073

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:
GAAP

	TOTALS	
	Actual 2007/2008 (K)	
4150 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	35,926
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	231
Subtotal - Vocational and Day Services	47	36,157
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	19,532
- 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	272
- 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	37,497
- 314 Residential Care Facility	64	184,385
- 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	241,686
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	6,468
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	50,460
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	3,741
- 393 Legal Representation for Commitment	79	1,162
- 395 Mental Health Advocates	80	240
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	62,071
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	392,853

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:
GAAP

	TOTALS	
	Actual	2007/2008 (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	2,531
Subtotal - General Administration	8	2,531
422X - COORDINATION SERVICES		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	122,366
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	
Subtotal - Coordination Services	13	122,366
423X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4231 - Transportation (Non-Sheriff)	14	3,621
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	1,269
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	382
- 329 Supported Community Living	22	16,469
- 399 Other	23	
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	21,741
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	17,294
Subtotal - Treatment Services	39	17,294

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County No.: 21
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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:
GAAP

	TOTALS
	Actual 2007/2008 (K)
4250 - VOCATIONAL AND DAY SERVICES	
- 360 Sheltered Workshop Services	40
- 362 Work Activity Services	41 251,459
- 364 Job Placement Services	42
- 367 Adult Day Care	43 18,739
- 368 Supported Employment Services	44 1,656
- 369 Enclave	45 4,707
- 399 Other	46
Subtotal - Vocational and Day Services	47 276,561
426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS	
4263 - Community Based 1 - 5 Beds	
- 310 Community Supervised Apartment Living	48 13,843
- 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	54 273,076
- 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	58 101,026
- 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 17,640
- 315 Residential Care Facility For The Mentally Retarded	65 17,231
- 316 Residential Care Facility For The Mentally Ill	66
- 317 Nursing Facility	67
- 318 Intermediate Care Facility For The Mentally Retarded	68 101,378
- 399 Other	69
Subtotal - Licensed/Certified Living Arrangements	70 524,194
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
- 393 Legal Representation for Commitment	79
- 395 Mental Health Advocates	80
- 399 Other	81
Subtotal - Institutional/Hospital/Commitment Services	82 0
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83 964,687

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis: GAAP	TOTALS Actual 2007/2008 (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	8,379
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	
Subtotal - Coordination Services	13	8,379
433X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4331 - Transportation (Non-Sheriff)	14	
4332 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4333 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
434X - TREATMENT SERVICES		
4341 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4342 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4343 - Evaluation	34	
4344 - Rehabilitative Treatment Programs		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	0

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SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis: GAAP	TOTALS Actual 2007/2008 (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
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
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
TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 & 8)	83
GRAND TOTAL -- SERVICE AREA 4	84

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Clay County ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended: June 30, 2008

County No: 21

11/25/2008

ASSETS	GENERAL		SPECIAL CAPITAL DEBT			TOTALS
	(A)	(B)	(C)	(D)	(E)	(MEMO) (F)
Cash & Pooled Investments:						
County Treasurer	1,726,238	4,979,783		279,242		6,985,263
Other						0
Receivables (net where applicable):						
Accounts	4,694	34,243				38,937
Property Taxes (including interest & penalties)	58,634	866		521		60,021
Property Taxes - Succeeding Year	3,581,000	1,603,000		324,000		5,508,000
Accrued Interest	5,201	623		284		6,108
Drainage Assessments		28,277				28,277
Other						0
Due from Other Funds	43,647	1,085				44,732
Due from Other Governments	5,667	146,440				152,107
Inventories (at cost)		538,311				538,311
Other Assets	12,511	18,766				31,277
Total Assets	5,437,592	7,351,394	0	604,047	0	13,393,033
LIABILITIES						
Accounts Payable	58,104	401,191				459,295
Salaries & Benefits Payable		58,500				58,500
Contracts Payable						0
Due to Other Funds		44,732				44,732
Due to Other Governments	93	152,014				152,107
Trusts Payable						0
Deferred Revenue - Succeeding Year Property Tax	3,581,000	1,603,000		324,000		5,508,000
Deferred Revenue - Other	58,546	29,121		516		88,183
Other Liabilities						0
Total Liabilities	3,697,743	2,288,558	0	324,516	0	6,310,817
FUND EQUITY						
Fund Balance - Reserved		538,311				538,311
Fund Balance - Unreserved/Designated						0
Fund Balance - Unreserved/Undesignated	1,739,849	4,524,525		279,531		6,543,905
Total Fund Equity	1,739,849	5,062,836	0	279,531	0	7,082,216
TOTAL LIABILITIES AND FUND EQUITY	5,437,592	7,351,394	0	604,047	0	13,393,033

Notes to the financial statement, if any: