

**Jones County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended: June 30, 2009**

9/20/2009

Budget Accounting Basis:		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH									
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	3,449,273	1,816,519		0		5,265,792	5,266,078	1
Less: Uncollected Delinquent Taxes - Levy Year	2	802	482				1,284	800	2
Less: Credits to Taxpayers	3	181,135	95,736				276,871	276,493	3
Net Current Property Taxes	4	3,267,336	1,720,301		0		4,987,637	4,988,785	4
Delinquent Property Tax Revenue	5	410	210				620	550	5
Penalties, Interest & Costs on Taxes	6	40,396					40,396	45,100	6
Other County Taxes/TIF Tax Revenues	7	105,368	770,281				875,649	881,677	7
Intergovernmental	8	1,346,094	5,244,873				6,590,967	7,001,992	8
Licenses & Permits	9	37,501	21,296				58,797	71,955	9
Charges for Service	10	546,105	5,716				551,821	527,405	10
Use of Money & Property	11	254,725	15,838				270,563	249,751	11
Miscellaneous	12	78,280	372,207				450,487	354,450	12
<b>Subtotal Revenues</b>	13	5,676,215	8,150,722	0	0	0	13,826,937	14,121,665	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14						0		14
Operating Transfers In	15	350,000	1,087,500		26,500		1,464,000	1,464,250	15
Proceeds of Fixed Asset Sales	16	249	112				361	1,800	16
<b>Total Revenues &amp; Other Sources</b>	17	6,026,464	9,238,334	0	26,500	0	15,291,298	15,587,715	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	2,029,009	22,777				2,051,786	2,174,275	18
Physical Health Social Services	19	385,728	294,100				679,828	845,097	19
Mental Health, MR & DD	20		2,343,243				2,343,243	2,567,492	20
County Environment and Education	21	730,545	185,776				916,321	1,059,366	21
Roads & Transportation	22	327,641	4,440,378				4,768,019	4,778,536	22
Government Services to Residents	23	542,377	10,188				552,565	560,056	23
Administration	24	1,366,423					1,366,423	1,391,449	24
Nonprogram Current	25	74,170	30,946				105,116	159,774	25
Debt Service	26	4,903			26,689		31,592	31,500	26
Capital Projects	27		978,120				978,120	1,333,120	27
<b>Subtotal Expenditures</b>	28	5,460,796	8,305,528	0	26,689	0	13,793,013	14,900,665	28
Other Financing Uses:									
Operating Transfers Out	29	401,500	1,062,500				1,464,000	1,464,250	29
Refunded Debt/Payments to Escrow	30						0		30
<b>Total Expenditures &amp; Other Uses</b>	31	5,862,296	9,368,028	0	26,689	0	15,257,013	16,364,915	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	164,168	-129,694	0	-189	0	34,285	-777,200	32
Beginning Fund Balance - July 1, 2008	33	1,972,620	3,060,483		944		5,034,047	5,034,047	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Reserved	35						0		35
Fund Balance - Unreserved/Designated	36	563,596	1,454,984				2,018,580	1,454,681	36
Fund Balance - Unreserved/Undesignated	37	1,573,192	1,475,805	0	755	0	3,049,752	2,802,166	37
Total Ending Fund Balance - June 30, 2009	38	2,136,788	2,930,789	0	755	0	5,068,332	4,256,847	38

Additional details are available at: Jones County Auditor's Office, Jones County Courthouse, Anamosa IA 319 462-2282

Notes to the financial statement, if any: The \$563,596 unreserved/designated General Fund balance is designated for courthouse capital improvements, including acquisition of additional facilities. The \$1,454,984 unreserved/designated Special Revenue Fund balance is local option tax funds designated for road & bridge projects.

**REVENUES DETAIL**

Jones County

9/20/2009

Reporting Accounting Basis:

CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	All	All	TOTALS
	General	General	MH-DD	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual
	Basic	Supplemental	Srvcs Fund	Basic	Supplemental	Roads	(G)	Projects	Service	Funds	2008/2009
	(A)	(B)	(C)	(D)	(E)	(F)		(H)	(I)	(J)	(K)
TAXES LEVIED ON PROPERTY	12,511,814	937,459	854,613	961,906	0		0		0		5,265,792
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 584	218	199	283							1,284
LESS: CREDITS TO TAXPAYERS	3 131,905	49,230	44,879	50,857							276,871
=1000 NET CURRENT PROPERTY TAXES	*4 2,379,325	888,011	809,535	910,766							4,987,637
1010 DELINQ. PROPERTY TAX REVENUE	*5 299	111	101	109							620
11xx PENALTIES, INT, & COSTS ON TAXES	*6 40,396										40,396
<b>OTHER COUNTY TAXES:</b>											
12xx Other County Taxes	7 6,007	2,242	2,044	727							11,020
13xx Local Option Taxes	8 15			180,233		540,697					720,945
14xx Gambling Taxes	9										0
15xx TIF Tax Revenues	10										0
16xx Utility Tax Replacement Excise Taxes	11 70,713	26,391	24,059	22,521							143,684
Subtotal (lines 7 - 11)	*12 76,735	28,633	26,103	203,481	0	540,697	0	0	0	0	875,649
<b>INTERGOVERNMENTAL REVENUE:</b>											
20xx State Shared Revenues	13 3,710					2,457,680					2,461,390
21xx State Replacements Against Levied Taxes	14 131,905	49,230	44,879	50,857							276,871
22xx Other State Tax Replacements	15 2,157	805	604,974	609							608,545
23xx, 24xx State/Federal Pass-Thru Revenues	16 353,910		76,326			654,198	143,097				1,227,531
25xx Contributions from Other Intergovernmental Units	17 410,682	41,596				177,249	12,257				641,784
26xx, 27xx State Grants and Entitlements	18 342,884	2,100	985,857			16,018	20,872				1,367,731
28xx Federal Grants and Entitlements	19 7,115										7,115
29xx Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	*21 1,252,363	93,731	1,712,036	51,466	0	3,305,145	176,226	0	0	0	6,590,967
3xxx LICENSES & PERMITS	*22 37,501					21,296					58,797
4xxx, 5xxx CHARGES FOR SERVICE	*23 546,105		1,199			158	4,359				551,821
6xxx USE OF MONEY & PROPERTY	*24 254,725		6,000	1			9,837				270,563
8xxx MISCELLANEOUS	*25 55,391	22,889	10,932	16		196,763	164,496				450,487
Total Revenues*	26 4,642,840	1,033,375	2,565,906	1,165,839	0	4,064,059	354,918	0	0	0	13,826,937
<b>OTHER FINANCING SOURCES:</b>											
<b>OPERATING TRANSFERS IN:</b>											
9000 From General Basic	27	350,000				25,000			26,500		401,500
9020 From Rural Services Basic	28					1,062,500					1,062,500
90xx From Other Budgetary Funds	29										0
Subtotal (lines 27- 29)	30 0	350,000	0	0	0	1,087,500	0	0	26,500	0	1,464,000
91xx PROCEEDS\GEN LONG-TERM DEBT	31										0
92xx PROCEEDS\GEN FIXED ASSET SALES	32 249					112					361
Total Revenues and Other Sources	33 4,643,089	1,383,375	2,565,906	1,165,839	0	5,151,671	354,918	0	26,500	0	15,291,298
Beginning Fund Balance - July 1, 2008	34 1,684,970	287,650	335,852	296,830		2,275,888	151,913		944		5,034,047
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 6,328,059	1,671,025	2,901,758	1,462,669	0	7,427,559	506,831	0	27,444	0	20,325,345

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

Reporting Accounting Basis:  
 CASH

Jones County									9/20/2009		
	GENERAL FUND			SPECIAL REVENUE FUNDS				All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc's Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2008/2009 (K)		
<b>LAW ENFORCEMENT PROGRAM</b>											
1000 - Uniformed Patrol Services	1	343,524	104,475					12,406		460,405	1
1010 - Investigations	2	62,186	19,057							81,243	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	122,488	38,971							161,459	4
1040 - Law Enforcement Communications	5	234,816	95,357							330,173	5
1050 - Adult Correctional Services	6	381,978	100,337					9,457		491,772	6
1060 - Administration	7	180,854	33,528					914		215,296	7
Subtotal	8	1,325,846	391,725	0	0	0	0	22,777	0	1,740,348	8
<b>LEGAL SERVICES PROGRAM</b>											
1100 - Criminal Prosecution	9	153,152	51,612							204,764	9
1110 - Medical Examinations	10	30,920								30,920	10
1120 - Child Support Recovery	11	829								829	11
Subtotal	12	184,901	51,612	0	0	0	0	0	0	236,513	12
<b>EMERGENCY SERVICES</b>											
1200 - Ambulance Services	13	5,000								5,000	13
1210 - Emergency Management	14		16,762							16,762	14
1220 - Fire Protection Services	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	5,000	16,762	0	0	0	0	0	0	21,762	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		6,412							6,412	19
1420 - Bailiff Services	20		31,064							31,064	20
Subtotal	21	0	37,476	0	0	0	0	0	0	37,476	21
<b>COURT PROCEEDINGS PROGRAM</b>											
1500 - Juries & Witnesses	22	432								432	22
1510 - (Reserved)	23									0	23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26		5,593							5,593	26
Subtotal	27	432	5,593	0	0	0	0	0	0	6,025	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		1,045							1,045	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,617							8,617	30
Subtotal	31	0	9,662	0	0	0	0	0	0	9,662	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	<b>32</b>	<b>1,516,179</b>	<b>512,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,777</b>	<b>0</b>	<b>2,051,786</b>	<b>32</b>

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

Jones County									9/20/2009
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 (A)	Supplemental (B)	Fund (C)	Basic (D)	Supplemental (E)	Roads (F)	(G)	Funds (J)	2008/2009 (K)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>									
3000 - Personal & Family Health Services	1	19,967							19,967
3010 - Communicable Disease Prevention & Control Services	2								0
3020 - Sanitation	3	99,968	4,157						104,125
3040 - Health Administration	4								0
3050 - Support of Hospitals	5								0
Subtotal	6	119,935	4,157	0	0	0	0	0	124,092
<b>SERVICES TO POOR PROGRAM</b>									
3100 - Administration	7	32,500	4,600						37,100
3110 - General Welfare Services	8	14,944	874						15,818
3120 - Care in County Care Facility	9								0
Subtotal	10	47,444	5,474	0	0	0	0	0	52,918
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>									
3200 - Administration	11	25,492	12,323						37,815
3210 - General Services to Veterans	12	6,474							6,474
Subtotal	13	31,966	12,323	0	0	0	0	0	44,289
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>									
3300 - Youth Guidance	14		57,310						57,310
3310 - Family Protective Services	15	34,211							34,211
3320 - Services for Disabled Children	16								0
Subtotal	17	34,211	57,310	0	0	0	0	0	91,521
<b>SERVICES TO OTHER ADULTS PROGRAM</b>									
3400 - Services to the Elderly	18	65,693						294,100	359,793
3410 - Other Social Services	19								0
Subtotal	20	65,693	0	0	0	0	0	294,100	359,793
<b>CHEMICAL DEPENDENCY PROGRAM</b>									
3500 - Treatment Services	21		7,215						7,215
3510 - Preventive Services	22								0
Subtotal	23	0	7,215	0	0	0	0	0	7,215
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	24	299,249	86,479	0	0	0	0	294,100	679,828

**SERVICE AREA 4**

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

Jones County

9/20/2009

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		Funds	2008/2009	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)	
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1		106,970						106,970	1
41XX - CHRONIC MENTAL ILLNESS	2		485,032						485,032	2
42XX - MENTAL RETARDATION	3		1,724,631						1,724,631	3
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>										
	4		26,610						26,610	4
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	5	0	2,343,243	0	0	0	0	0	2,343,243	5

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

Reporting Accounting Basis:  
 CASH

Jones County									9/20/2009	
	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 2008/2009 (K)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>										
6000 - Natural Resources Conservation	1				2,000					2,000 1
6010 - Weed Eradication	2									0 2
6020 - Solid Waste Disposal	3				39,017					39,017 3
6030 - Environmental Restoration	4									0 4
Subtotal	5	0	0	0	41,017	0	0	0	0	41,017 5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>										
6100 - Administration	6	90,218	19,287				12,973			122,478 6
6110 - Maintenance & Operations	7	346,577	23,372				12,487			382,436 7
6120 - Recreation & Environmental Educ.	8	103,421	16,997				1,732			122,150 8
Subtotal	9	540,216	59,656	0	0	0	27,192	0	0	627,064 9
<b>ANIMAL CONTROL PROGRAM</b>										
6200 - Animal Shelter	10	7,741	72							7,813 10
6210 - Animal Bounties & State										
Apiarist Expenses	11	122								122 11
Subtotal	12	7,863	72	0	0	0	0	0	0	7,935 12
<b>COUNTY DEVELOPMENT PROGRAM</b>										
6300 - Land Use & Building Controls	13	33,785	8,731							42,516 13
6310 - Housing Rehabilitation & Develop.	14									0 14
6320 - Economic Development	15	27,126			16,274					43,400 15
Subtotal	16	60,911	8,731	0	16,274	0	0	0	0	85,916 16
<b>EDUCATIONAL SERVICES PROGRAM</b>										
6400 - Libraries	17				83,678					83,678 17
6410 - Historic Preservation	18	22,839					17,615			40,454 18
6420 - Fair & 4-H Clubs	19									0 19
6430 - Fairgrounds	20	23,661								23,661 20
6440 - Memorial Halls	21	6,596								6,596 21
6450 - Other Educational Services	22									0 22
Subtotal	23	53,096	0	0	83,678	0	17,615	0	0	154,389 23
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	24	662,086	68,459	0	140,969	0	44,807	0	0	916,321 24

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

Jones County

9/20/2009

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 (A)	Supplemental (B)	Fund (C)	Basic (D)	Supplemental (E)	Roads (F)	(G)	Funds (J)	2008/2009 (K)
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>									
7000 - Administration	1					335,953			335,953 1
7010 - Engineering	2					479,796			479,796 2
Subtotal	3	0	0	0	0	815,749	0	0	815,749 3
<b>ROADWAY MAINTENANCE PROGRAM</b>									
7100 - Bridges & Culverts	4					26,118			26,118 4
7110 - Roads	5					1,392,978			1,392,978 5
7120 - Snow & Ice Control	6					488,389			488,389 6
7130 - Traffic Controls	7					107,004			107,004 7
7140 - Road Clearing	8					122,312			122,312 8
Subtotal	9	0	0	0	0	2,136,801	0	0	2,136,801 9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>									
7200 - New Equipment	10					88,641			88,641 10
7210 - Equipment Operations	11					1,222,756			1,222,756 11
7220 - Tools, Materials & Supplies	12					170,901			170,901 12
7230 - Real Estate & Buildings	13					5,530			5,530 13
Subtotal	14	0	0	0	0	1,487,828	0	0	1,487,828 14
<b>MASS TRANSIT PROGRAM</b>									
7300 - Air Transportation	15								0 15
7310 - Ground Transportation	16	281,774	45,867						327,641 16
Subtotal	17	281,774	45,867	0	0	0	0	0	327,641 17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	281,774	45,867	0	0	0	4,440,378	0	4,768,019 18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

Jones County

9/20/2009

Reporting Accounting Basis:  
 CASH

	<b>GENERAL FUND</b>		<b>SPECIAL REVENUE FUNDS</b>					All	<b>TOTALS</b>
	General	General	MH-DD Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Fund (C)	Basic (D)	Supplemental (E)	Roads (F)			Funds (J)
<b>REPRESENTATION SERVICES PROGRAM</b>									
8000 - Elections Administration	1	161,384							161,384 1
8010 - Local Elections	2	15,851							15,851 2
8020 - Township Officials	3			4,247					4,247 3
Subtotal	4	0 177,235	0	4,247	0	0	0	0	181,482 4
<b>STATE ADMINISTRATIVE SERVICES</b>									
8100 - Motor Vehicle Registrations & Licensing	5	159,961 55,275							215,236 5
8110 - Recording of Public Documents	6	111,854 38,052					5,941		155,847 6
Subtotal	7	271,815 93,327	0	0	0	0	5,941	0	371,083 7
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	8	271,815 270,562	0	4,247	0	0	5,941	0	552,565 8

**SERVICE AREA 9  
 ADMINISTRATION**

Jones County

9/20/2009

Reporting Accounting Basis:

CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Permanent	Actual		
	Basic (A)	Supplemental (B)	Fund (C)	Basic (D)	Supplemental (E)	Roads (F)		Other (G)	Funds (J)	2008/2009 (K)
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1	152,778	66,387						219,165	1
<b>9010 - Administrative Management Services</b>										
9010 - Administrative Management Services	2	146,681	53,453						200,134	2
9020 - Treasury Management Services	3	93,731	34,688						128,419	3
9030 - Other Policy & Administration	4	53,148							53,148	4
Subtotal	5	446,338	154,528	0	0	0	0	0	600,866	5
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6	384,119	24,372						408,491	6
9110 - Data Processing Services	7	162,977	18,925						181,902	7
Subtotal	8	547,096	43,297	0	0	0	0	0	590,393	8
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	9		75,745						75,745	9
9210 - Safety of Workplace	10		90,038						90,038	10
9220 - Fidelity of Public Officers	11		2,049						2,049	11
9230 - Unemployment Compensation	12		7,332						7,332	12
Subtotal	13	0	175,164	0	0	0	0	0	175,164	13
<b>TOTAL - ADMINISTRATION</b>	14	993,434	372,989	0	0	0	0	0	1,366,423	14

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

Jones County

9/20/2009

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							
								2008/2009							
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	1	2,974												2,974	
0020 - Interest on Short-Term Debt	2													0	
0030 - Other Nonprogram Current	3	62,465	8,731								30,946			102,142	
0040 - Other County Enterprises	4													0	
TOTAL - NONPROGRAM CURRENT	5	65,439	8,731	0	0	0	0	30,946				0		105,116	
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6	3,615										20,000		23,615	
0110 - Interest and Fiscal Charges	7	1,288										6,689		7,977	
TOTAL - LONG-TERM DEBT SERVICE	8	4,903	0	0	0	0	0	0				26,689	0	31,592	
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9							978,120						978,120	
0210 - Conservation Land Acquisition & Dev.	10													0	
0220 - Other Capital Projects	11													0	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	978,120	0	0				0	978,120	
<b>EXPENDITURES SUMMARY</b>															
- Total Public Safety and Legal Services	13	1,516,179	512,830	0	0	0	0	22,777					0	2,051,786	
- Total Physical Health and Social Services	14	299,249	86,479	0	0	0	0	294,100					0	679,828	
- Total Mental Health, MR & DD	15	0	0	2,343,243	0	0	0	0					0	2,343,243	
- Total County Environment and Education	16	662,086	68,459	0	140,969	0	0	44,807					0	916,321	
- Total Roads & Transportation	17	281,774	45,867	0	0	0	4,440,378	0					0	4,768,019	
- Total Government Services to Residents	18	271,815	270,562	0	4,247	0	0	5,941					0	552,565	
- Total Administration	19	993,434	372,989	0	0	0	0	0					0	1,366,423	
- Total Nonprogram Current	20	65,439	8,731	0	0	0	0	30,946					0	105,116	
- Total Long-Term Debt Service	21	4,903	0	0	0	0	0	0				26,689	0	31,592	
- Total Capital Projects	22	0	0	0	0	0	978,120	0	0				0	978,120	
TOTAL - ALL EXPENDITURES (lines13-22)	23	4,094,879	1,365,917	2,343,243	145,216	0	5,418,498	398,571	0	26,689			0	13,793,013	
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
- To General Supplemental	24	350,000												350,000	
- To Rural Services Supplemental	25													0	
- To Secondary Roads	26	25,000				1,062,500								1,087,500	
- To Other Budgetary Funds	27	26,500												26,500	
TOTAL OPERATING TRANSFERS OUT	28	401,500	0	0	1,062,500	0	0	0	0	0	0	0	0	1,464,000	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29													0	
Increase (Decrease) In Reserves	30													0	
Fund Balance - Reserved	31													0	
Fund Balance - Unreserved/Designated	32	563,596					1,454,984							2,018,580	
Fund Balance - Unreserved/Undesignated	33	1,268,084	305,108	558,515	254,953	0	554,077	108,260	0	755	0		0	3,049,752	
Total Ending Fund Balance - June 30, 2009	34	1,831,680	305,108	558,515	254,953	0	2,009,061	108,260	0	755	0		0	5,068,332	
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+34)</b>	35	6,328,059	1,671,025	2,901,758	1,462,669	0	7,427,559	506,831	0	27,444	0		0	20,325,345	

**SERVICE AREA 4 -- SUPPORTING DETAIL**

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

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual 2008/2009 (K)	
<b>400X - INFORMATION AND EDUCATION SERVICES</b>		
4003 - Information and Referral	1	
4004 - Consultation	2	
4005 - Public Education Services	3	
4006 - Academic Services	4	
<b>Subtotal - Information and Education Services</b>	5	0
<b>401X - GENERAL ADMINISTRATION</b>		
4011 - Direct Administration	6	17,946
4012 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	17,946
<b>402X - COORDINATION SERVICES</b>		
4021 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4022 - Services Management	12	
<b>Subtotal - Coordination Services</b>	13	0
<b>403X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4031 - Transportation (Non-Sheriff)	14	
4032 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4033 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	0
<b>404X - TREATMENT SERVICES</b>		
4041 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	3,842
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	63,975
- 309 Partial Hospitalization	32	
- 399 Other	33	
4043 - Evaluation	34	
4044 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
<b>Subtotal - Treatment Services</b>	39	67,817

**SERVICE AREA 4 -- SUPPORTING DETAIL**

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

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual	2008/2009 (K)
<b>4050 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	47	0
<b>406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
<b>4063 - Community Based 1 - 5 Beds</b>		
- 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	
<b>4064 - Community Based 6 - 15 Beds</b>		
- 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	
<b>4065 - Community Based 16 and Over Beds</b>		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	507
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	70	507
<b>407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
<b>4071 - State Mental Health Institutes</b>		
- 319 Inpatient	71	2,538
- 399 Other	72	
<b>4072 - State Hospital Schools</b>		
- 319 Inpatient	73	
- 399 Other	74	
<b>4073 - Other Public/Private Hospitals</b>		
- 319 Inpatient	75	12,213
- 399 Other	76	
<b>4074 - Commitments</b>		
- 300 Diagnostic Evaluation Related to Commitment	77	1,410
- 353 Sheriff Transportation	78	1,982
- 393 Legal Representation for Commitment	79	2,439
- 395 Mental Health Advocates	80	118
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	82	20,700
<b>TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 &amp; 2)</b>	83	106,970

**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS**

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual 2008/2009 (K)	
<b>410X - INFORMATION AND EDUCATION SERVICES</b>		
4103 - Information and Referral	1	
4104 - Consultation	2	
4105 - Public Education Services	3	
4106 - Academic Services	4	
<b>Subtotal - Information and Education Services</b>	5	0
<b>411X - GENERAL ADMINISTRATION</b>		
4111 - Direct Administration	6	16,151
4112 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	16,151
<b>412X - COORDINATION SERVICES</b>		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	50,472
- 375 Case Management - 100% County	10	
- 399 Other	11	
4122 - Services Management	12	
<b>Subtotal - Coordination Services</b>	13	50,472
<b>413X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4131 - Transportation (Non-Sheriff)	14	412
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	2,166
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	17,776
- 399 Other	23	5,973
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	1,740
- 399 Other	25	111
<b>Subtotal - Personal and Environmental Support</b>	26	28,178
<b>414X - TREATMENT SERVICES</b>		
4141 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	676
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	35,188
- 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	
<b>Subtotal - Treatment Services</b>	39	35,864

**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS**

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual 2008/2009 (K)	
<b>4150 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	2,938
- 362 Work Activity Services	41	18,917
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	-684
- 368 Supported Employment Services	44	5,363
- 369 Enclave	45	
- 399 Other	46	3,010
<b>Subtotal - Vocational and Day Services</b>	47	29,544
<b>416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
<b>4163 - Community Based 1 - 5 Beds</b>		
- 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	55,221
- 399 Other	55	
<b>4164 - Community Based 6 - 15 Beds</b>		
- 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	
<b>4165 - Community Based 16 and Over Beds</b>		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	154,484
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	52,415
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	70	262,120
<b>417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
<b>4171 - State Mental Health Institutes</b>		
- 319 Inpatient	71	56,292
- 399 Other	72	
<b>4172 - State Hospital Schools</b>		
- 319 Inpatient	73	
- 399 Other	74	
<b>4173 - Other Public/Private Hospitals</b>		
- 319 Inpatient	75	
- 399 Other	76	
<b>4174 - Commitments</b>		
- 300 Diagnostic Evaluation Related to Commitment	77	580
- 353 Sheriff Transportation	78	984
- 393 Legal Representation for Commitment	79	1,100
- 395 Mental Health Advocates	80	3,747
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	82	62,703
<b>TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 &amp; 4)</b>	83	485,032

**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH MENTAL RETARDATION**

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual 2008/2009 (K)	
<b>420X - INFORMATION AND EDUCATION SERVICES</b>		
4203 - Information and Referral	1	
4204 - Consultation	2	
4205 - Public Education Services	3	
4206 - Academic Services	4	
<b>Subtotal - Information and Education Services</b>	5	0
<b>421X - GENERAL ADMINISTRATION</b>		
4211 - Direct Administration	6	34,456
4212 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	34,456
<b>422X - COORDINATION SERVICES</b>		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	234,009
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	
<b>Subtotal - Coordination Services</b>	13	234,009
<b>423X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4231 - Transportation (Non-Sheriff)	14	22,341
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	177
- 325 Respite	18	11,550
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	559
- 328 Home/Vehicle Modification	21	158
- 329 Supported Community Living	22	101,852
- 399 Other	23	25,839
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	162,476
<b>424X - TREATMENT SERVICES</b>		
4241 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4242 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4243 - Evaluation	34	
4244 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
<b>Subtotal - Treatment Services</b>	39	0

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

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual 2008/2009 (K)	
<b>4250 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	40,904
- 362 Work Activity Services	41	182,343
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	11,421
- 368 Supported Employment Services	44	28,544
- 369 Enclave	45	9,949
- 399 Other	46	36,122
<b>Subtotal - Vocational and Day Services</b>	47	309,283
<b>426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
<b>4263 - Community Based 1 - 5 Beds</b>		
- 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	479,786
- 399 Other	55	
<b>4264 - Community Based 6 - 15 Beds</b>		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	6,004
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	140,797
- 399 Other	62	
<b>4265 - Community Based 16 and Over Beds</b>		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	54,564
- 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	54,689
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	70	735,840
<b>427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
<b>4271 - State Mental Health Institutes</b>		
- 319 Inpatient	71	
- 399 Other	72	
<b>4272 - State Hospital Schools</b>		
- 319 Inpatient	73	248,567
- 399 Other	74	
<b>4273 - Other Public/Private Hospitals</b>		
- 319 Inpatient	75	
- 399 Other	76	
<b>4274 - Commitments</b>		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	82	248,567
<b>TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 &amp; 6)</b>	83	1,724,631

**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES**

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual 2008/2009 (K)	
<b>430X - INFORMATION AND EDUCATION SERVICES</b>		
4303 - Information and Referral	1	
4304 - Consultation	2	
4305 - Public Education Services	3	
4306 - Academic Services	4	
<b>Subtotal - Information and Education Services</b>	5	0
<b>431X - GENERAL ADMINISTRATION</b>		
4311 - Direct Administration	6	3,230
4312 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	3,230
<b>432X - COORDINATION SERVICES</b>		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	1,930
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	
<b>Subtotal - Coordination Services</b>	13	1,930
<b>433X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4331 - Transportation (Non-Sheriff)	14	
4332 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4333 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	0
<b>434X - TREATMENT SERVICES</b>		
4341 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4342 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4343 - Evaluation	34	
4344 - Rehabilitative Treatment Programs		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
<b>Subtotal - Treatment Services</b>	39	0

**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES**

Reporting Accounting Basis:	<b>TOTALS</b>	
CASH	Actual	2008/2009 (K)
<b>4350 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	1,410
- 362 Work Activity Services	41	11,291
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	2,070
- 369 Enclave	45	
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	<b>47</b>	<b>14,771</b>
<b>436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
<b>4363 - Community Based 1 - 5 Beds</b>		
- 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	6,679
- 399 Other	55	
<b>4364 - Community Based 6 - 15 Beds</b>		
- 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	
<b>4365 - Community Based 16 and Over Beds</b>		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	<b>70</b>	<b>6,679</b>
<b>437X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
<b>4371 - State Mental Health Institutes</b>		
- 319 Inpatient	71	
- 399 Other	72	
<b>4372 - State Hospital Schools</b>		
- 319 Inpatient	73	
- 399 Other	74	
<b>4373 - Other Public/Private Hospitals</b>		
- 319 Inpatient	75	
- 399 Other	76	
<b>4374 - Commitments</b>		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>0</b>
<b>TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 &amp; 8)</b>	<b>83</b>	<b>26,610</b>
<b>GRAND TOTAL -- SERVICE AREA 4</b>	<b>84</b>	<b>2,343,243</b>