

**MARSHALL COUNTY ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

**For the fiscal year ended: June 30, 2008**

7/18/2008

Budget Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual	Budgeted	
CASH		(A)	Revenue	Projects	Service	(E)	Totals	Totals	
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)	(G)	
Taxes Levied on Property	1	6,129,588	3,173,416		641,323		9,944,327	9,945,539	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,461	1,546		245		4,252	0	2
Less: Credits to Taxpayers	3	280,195	151,030		28,039		459,264	468,020	3
Net Current Property Taxes	4	5,846,932	3,020,840		613,039		9,480,811	9,477,519	4
Delinquent Property Tax Revenue	5	1,316	425		130		1,871	1,420	5
Penalties, Interest & Costs on Taxes	6	105,724					105,724	13,000	6
Other County Taxes/TIF Tax Revenues	7	451,830	1,577,331		44,423		2,073,584	2,031,182	7
Intergovernmental	8	2,684,130	7,000,388		28,577		9,713,095	9,197,531	8
Licenses & Permits	9	492	53,488				53,980	52,656	9
Charges for Service	10	689,244	30,982				720,226	838,482	10
Use of Money & Property	11	485,949	45,523	5,024			536,496	423,052	11
Miscellaneous	12	104,516	119,337	48,980			272,833	571,314	12
<b>Subtotal Revenues</b>	13	10,370,133	11,848,314	54,004	686,169	0	22,958,620	22,606,156	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14						0	0	14
Operating Transfers In	15	226,480	1,324,941	111,000			1,662,421	1,585,254	15
Proceeds of Fixed Asset Sales	16	12,707	9,000				21,707	11,000	16
<b>Total Revenues &amp; Other Sources</b>	17	10,609,320	13,182,255	165,004	686,169	0	24,642,748	24,202,410	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	5,137,396	578,474				5,715,870	5,897,819	18
Physical Health Social Services	19	856,486	24,312				880,798	1,058,239	19
Mental Health, MR & DD	20		3,589,561				3,589,561	3,590,014	20
County Environment and Education	21	416,958	397,536				814,494	840,687	21
Roads & Transportation	22		5,999,683				5,999,683	6,370,100	22
Government Services to Residents	23	736,614	15,343				751,957	789,482	23
Administration	24	2,335,533	3,529				2,339,062	2,739,684	24
Nonprogram Current	25						0	0	25
Debt Service	26				683,613		683,613	678,573	26
Capital Projects	27	229,167	258,258	154,786			642,211	1,259,586	27
<b>Subtotal Expenditures</b>	28	9,712,154	10,866,696	154,786	683,613	0	21,417,249	23,224,184	28
Other Financing Uses:									
Operating Transfers Out	29	311,000	1,298,269	30,476	22,676		1,662,421	1,585,254	29
Refunded Debt/Payments to Escrow	30						0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	10,023,154	12,164,965	185,262	706,289	0	23,079,670	24,809,438	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	586,166	1,017,290	(20,258)	(20,120)	0	1,563,078	(607,028)	32
Beginning Fund Balance - July 1, 2007	33	2,070,916	4,434,432	244,553	68,534		6,818,435	6,818,435	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Reserved	35						0		35
Fund Balance - Unreserved/Designated	36						0		36
Fund Balance - Unreserved/Undesignated	37	2,657,082	5,451,722	224,295	48,414	0	8,381,513	6,211,407	37
<b>Total Ending Fund Balance - June 30, 2008</b>	38	2,657,082	5,451,722	224,295	48,414	0	8,381,513	6,211,407	38

Additional details are available at: Marshall County Auditor's Office, 1 E Main St, Marshalltown, Iowa 50158

Telephone: 641-754-6320

Notes to the financial statement, if any:

## Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended: June 30, 2008

7/18/2008

## FY 2007/2008 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual	
CASH		(A)	Revenue	Projects	Service	(E)	Totals	
REVENUES & OTHER FINANCING SOURCES		(A)	(B)	(C)	(D)	(E)	(F)	
Taxes Levied on Property	1	6,129,588	3,173,416		641,323		9,944,327	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,461	1,546		245		4,252	2
Less: Credits to Taxpayers	3	280,195	151,030		28,039		459,264	3
Net Current Property Taxes	4	5,846,932	3,020,840		613,039		9,480,811	4
Delinquent Property Tax Revenue	5	1,316	425		130		1,871	5
Penalties, Interest & Costs on Taxes	6	105,724					105,724	6
Other County Taxes/TIF Tax Revenues	7	451,830	1,577,331	0	44,423	0	2,073,584	7
Intergovernmental	8	2,684,130	7,000,388	0	28,577	0	9,713,095	8
Licenses & Permits	9	492	53,488	0	0	0	53,980	9
Charges for Service	10	689,244	30,982	0	0	0	720,226	10
Use of Money & Property	11	485,949	45,523	5,024	0	0	536,496	11
Miscellaneous	12	104,516	119,337	48,980	0	0	272,833	12
<b>Subtotal Revenues</b>	13	10,370,133	11,848,314	54,004	686,169	0	22,958,620	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	14
Operating Transfers In	15	226,480	1,324,941	111,000	0	0	1,662,421	15
Proceeds of Fixed Asset Sales	16	12,707	9,000	0	0	0	21,707	16
<b>Total Revenues &amp; Other Sources</b>	17	10,609,320	13,182,255	165,004	686,169	0	24,642,748	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18	5,137,396	578,474			0	5,715,870	18
Physical Health Social Services	19	856,486	24,312			0	880,798	19
Mental Health, MR & DD	20	0	3,589,561			0	3,589,561	20
County Environment and Education	21	416,958	397,536			0	814,494	21
Roads & Transportation	22	0	5,999,683			0	5,999,683	22
Government Services to Residents	23	736,614	15,343			0	751,957	23
Administration	24	2,335,533	3,529			0	2,339,062	24
Nonprogram Current	25	0	0			0	0	25
Debt Service	26	0	0		683,613	0	683,613	26
Capital Projects	27	229,167	258,258	154,786		0	642,211	27
<b>Subtotal Expenditures</b>	28	9,712,154	10,866,696	154,786	683,613	0	21,417,249	28
Other Financing Uses:								
Operating Transfers Out	29	311,000	1,298,269	30,476	22,676	0	1,662,421	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	10,023,154	12,164,965	185,262	706,289	0	23,079,670	31
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	32	586,166	1,017,290	(20,258)	(20,120)	0	1,563,078	32
Beginning Fund Balance - July 1, 2007	33	2,070,916	4,434,432	244,553	68,534	0	6,818,435	33
Increase (Decrease) in Reserves	34	0	0	0	0	0	0	34
Fund Balance - Reserved	35	0	0	0	0	0	0	35
Fund Balance - Unreserved/Designated	36	0	0	0	0	0	0	36
Fund Balance - Unreserved/Undesignated	37	2,657,082	5,451,722	224,295	48,414	0	8,381,513	37
<b>Total Ending Fund Balance - June 30, 2008</b>	38	2,657,082	5,451,722	224,295	48,414	0	8,381,513	38

Notes to the financial statement, if any:

## REVENUES DETAIL

County Name: MARSHALL

County No: 64

## FY 2007/2008 ANNUAL FINANCIAL REPORT

7/18/2008

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2007/2008 (K)		
TAXES LEVIED ON PROPERTY	1	4,011,699	2,117,889	1,972,452	1,200,964	0		0		641,323		9,944,327	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,610	851	792	754					245		4,252	2
LESS: CREDITS TO TAXPAYERS	3	183,305	96,890	90,236	60,794					28,039		459,264	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,826,784	2,020,148	1,881,424	1,139,416					613,039		9,480,811	4
1010 DELINQ. PROPERTY TAX REVENUE	*5	861	455	424	1					130		1,871	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	105,724										105,724	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	9,049	4,310	4,014	1,499					1,228		20,100	7
13xx Local Option Taxes	8				1,080,591							1,080,591	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10							310,770				310,770	10
16xx Utility Tax Replacement Excise Taxes	11	286,850	151,621	141,209	39,248					43,195		662,123	11
Subtotal (lines 7 - 11)	*12	295,899	155,931	145,223	1,121,338	0	0	310,770	0	44,423	0	2,073,584	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	1,055					2,930,273					2,931,328	13
21xx State Replacements Against Levied Taxes	14	183,188	96,828	90,179	60,818					28,024		459,037	14
22xx Other State Tax Replacements	15	203,675	1,943	1,229,069	776					553		1,436,016	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	444,839	20,200	187,627			212,183					864,849	16
25xx Contributions from Other Intergovernmental Units	17	1,501,689	52,589	5,315	33,457		654,609	126,486				2,374,145	17
26xx, 27xx State Grants and Entitlements	18	167,929	10,195	1,442,369				27,227				1,647,720	18
28xx Federal Grants and Entitlements	19											0	19
29xx Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	*21	2,502,375	181,755	2,954,559	95,051	0	3,797,065	153,713	0	28,577	0	9,713,095	21
3xxx LICENSES & PERMITS	*22	492			48,549		4,939					53,980	22
4xxx, 5xxx CHARGES FOR SERVICE	*23	689,179	65	11,200	2,918		8,867	7,997				720,226	23
6xxx USE OF MONEY & PROPERTY	*24	485,949					4,337	41,186	5,024			536,496	24
8xxx MISCELLANEOUS	*25	90,455	14,061				77,206	42,131	48,980			272,833	25
Total Revenues*	26	7,997,718	2,372,415	4,992,830	2,407,273	0	3,892,414	555,797	54,004	686,169	0	22,958,620	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27	26,480	200,000						111,000			337,480	27
9020 From Rural Services Basic	28						1,238,400					1,238,400	28
90xx From Other Budgetary Funds	29						26,672	59,869				86,541	29
Subtotal (lines 27 - 29)	30	26,480	200,000	0	0	0	1,265,072	59,869	111,000	0	0	1,662,421	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32	12,707					9,000					21,707	32
Total Revenues and Other Sources	33	8,036,905	2,572,415	4,992,830	2,407,273	0	5,166,486	615,666	165,004	686,169	0	24,642,748	33
Beginning Fund Balance - July 1, 2007	34	1,908,267	162,649	835,089	939,889		1,834,942	824,512	244,553	68,534		6,818,435	34
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35	9,945,172	2,735,064	5,827,919	3,347,162	0	7,001,428	1,440,178	409,557	754,703	0	31,461,183	35

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

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

7/18/2008

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					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 2007/2008 (K)		
<b>LAW ENFORCEMENT PROGRAM</b>											
1000 - Uniformed Patrol Services	1	761,280	148,566		493,691					1,403,537	1
1010 - Investigations	2									0	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	2,078,281	483,274					75,647		2,637,202	6
1060 - Administration	7	391,719	74,473					3,229		469,421	7
Subtotal	8	3,231,280	706,313	0	493,691	0	0	78,876	0	4,510,160	8
<b>LEGAL SERVICES PROGRAM</b>											
1100 - Criminal Prosecution	9	540,830	153,891					5,907		700,628	9
1110 - Medical Examinations	10	69,581	1,616							71,197	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	610,411	155,507	0	0	0	0	5,907	0	771,825	12
<b>EMERGENCY SERVICES</b>											
1200 - Ambulance Services	13	13,604								13,604	13
1210 - Emergency Management	14		52,000							52,000	14
1220 - Fire Protection Services	15									0	15
1230 - E911 Service Board	16	298,891								298,891	16
Subtotal	17	312,495	52,000	0	0	0	0	0	0	364,495	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>											
1400 - Physical Operations	18		19,830							19,830	18
1410 - Research & Other Assistance	19		14,297							14,297	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	34,127	0	0	0	0	0	0	34,127	21
<b>COURT PROCEEDINGS PROGRAM</b>											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		6,362							6,362	24
1530 - Court Costs	25		506							506	25
1540 - Service of Civil Papers	26									0	26
Subtotal	27	0	6,868	0	0	0	0	0	0	6,868	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		3,153							3,153	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		25,242							25,242	30
Subtotal	31	0	28,395	0	0	0	0	0	0	28,395	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	4,154,186	983,210	0	493,691	0	0	84,783	0	5,715,870	32

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

7/18/2008

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2007/2008 (K)	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>										
3000 - Personal & Family Health Services	1	177,058							177,058	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Sanitation	3			24,312					24,312	3
3040 - Health Administration	4	67,040							67,040	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	244,098	0	24,312	0	0	0	0	268,410	6
<b>SERVICES TO POOR PROGRAM</b>										
3100 - Administration	7	152,159	680						152,839	7
3110 - General Welfare Services	8	5,887							5,887	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	158,046	680	0	0	0	0	0	158,726	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>										
3200 - Administration	11	70,640	5,541						76,181	11
3210 - General Services to Veterans	12	3,415							3,415	12
Subtotal	13	74,055	5,541	0	0	0	0	0	79,596	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>										
3300 - Youth Guidance	14		76,223						76,223	14
3310 - Family Protective Services	15		174,755						174,755	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	0	250,978	0	0	0	0	0	250,978	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>										
3400 - Services to the Elderly	18	101,912							101,912	18
3410 - Other Social Services	19								0	19
Subtotal	20	101,912	0	0	0	0	0	0	101,912	20
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	21		10,981						10,981	21
3510 - Preventive Services	22		10,195						10,195	22
Subtotal	23	0	21,176	0	0	0	0	0	21,176	23
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	24	578,111	278,375	0	24,312	0	0	0	880,798	24

**SERVICE AREA 4**

County No: 64

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

County Name: MARSHALL

7/18/2008

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2007/2008 (K)	
<b>SERVICES TO PERSONS WITH:</b>										
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>	1		167,595						167,595	1
<b>41XX - CHRONIC MENTAL ILLNESS</b>	2		670,591						670,591	2
<b>42XX - MENTAL RETARDATION</b>	3		2,640,472						2,640,472	3
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>	4		110,903						110,903	4
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	5	0	3,589,561	0	0	0	0	0	3,589,561	5

**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

7/18/2008

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2007/2008 (K)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>										
6000 - Natural Resources Conservation	1								0	1
6010 - Weed Eradication	2			12,193					12,193	2
6020 - Solid Waste Disposal	3			30,796					30,796	3
6030 - Environmental Restoration	4	1,699							1,699	4
Subtotal	5	1,699	0	42,989	0	0	0	0	44,688	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>										
6100 - Administration	6	228,952	63,296						292,248	6
6110 - Maintenance & Operations	7	43,360	430						43,790	7
6120 - Recreation & Environmental Educ.	8								0	8
Subtotal	9	272,312	63,726	0	0	0	0	0	336,038	9
<b>ANIMAL CONTROL PROGRAM</b>										
6200 - Animal Shelter	10	8,353							8,353	10
6210 - Animal Bounties & State Apiarist Expenses	11								0	11
Subtotal	12	8,353	0	0	0	0	0	0	8,353	12
<b>COUNTY DEVELOPMENT PROGRAM</b>										
6300 - Land Use & Building Controls	13			45,012					45,012	13
6310 - Housing Rehabilitation & Develop.	14								0	14
6320 - Economic Development	15	55,933					246,396		302,329	15
Subtotal	16	55,933	0	45,012	0	0	246,396	0	347,341	16
<b>EDUCATIONAL SERVICES PROGRAM</b>										
6400 - Libraries	17			63,139					63,139	17
6410 - Historic Preservation	18								0	18
6420 - Fair & 4-H Clubs	19	14,935							14,935	19
6430 - Fairgrounds	20								0	20
6440 - Memorial Halls	21								0	21
6450 - Other Educational Services	22								0	22
Subtotal	23	14,935	0	63,139	0	0	0	0	78,074	23
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	24	353,232	63,726	0	151,140	0	246,396	0	814,494	24

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

County Name: MARSHALL County No: 64

7/18/2008

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2007/2008 (K)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration	1					216,195			216,195	1
7010 - Engineering	2					276,634			276,634	2
Subtotal	3	0	0	0	0	492,829	0	0	492,829	3
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts	4			489,500		50,347			539,847	4
7110 - Roads	5					1,820,795			1,820,795	5
7120 - Snow & Ice Control	6					660,393			660,393	6
7130 - Traffic Controls	7					185,598			185,598	7
7140 - Road Clearing	8			115,724		61,410			177,134	8
Subtotal	9	0	0	605,224	0	2,778,543	0	0	3,383,767	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - New Equipment	10					384,891			384,891	10
7210 - Equipment Operations	11					1,682,786			1,682,786	11
7220 - Tools, Materials & Supplies	12					55,410			55,410	12
7230 - Real Estate & Buildings	13								0	13
Subtotal	14	0	0	0	0	2,123,087	0	0	2,123,087	14
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation	15								0	15
7310 - Ground Transportation	16								0	16
Subtotal	17	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	605,224	0	5,394,459	0	5,999,683	18



**SERVICE AREA 8  
GOVERNMENT SERVICES TO RESIDENTS**

County No: 64  
County Name: MARSHALL

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

7/18/2008

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2007/2008 (K)	
<b>REPRESENTATION SERVICES PROGRAM</b>										
8000 - Elections Administration	1	159,975							159,975	1
8010 - Local Elections	2	39,760							39,760	2
8020 - Township Officials	3	1,982							1,982	3
Subtotal	4	1,982	0	0	0	0	0	0	201,717	4
<b>STATE ADMINISTRATIVE SERVICES</b>										
8100 - Motor Vehicle Registrations & Licensing	5	198,913	62,411						261,324	5
8110 - Recording of Public Documents	6	216,820	56,753				15,343		288,916	6
Subtotal	7	415,733	119,164	0	0	0	15,343	0	550,240	7
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	8	417,715	318,899	0	0	0	15,343	0	751,957	8

**SERVICE AREA 9  
ADMINISTRATION**

County Name: MARSHALL County No: 64

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

7/18/2008

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2007/2008 (K)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1	134,193	40,482				3,529		178,204	1
9010 - Administrative Management Services	2	219,152	63,623						282,775	2
9020 - Treasury Management Services	3	193,739	56,757						250,496	3
9030 - Other Policy & Administration	4	49,891							49,891	4
Subtotal	5	596,975	160,862	0	0	0	3,529	0	761,366	5
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6	455,160	51,170						506,330	6
9110 - Data Processing Services	7	657,484	96,678						754,162	7
Subtotal	8	1,112,644	147,848	0	0	0	0	0	1,260,492	8
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	9		21,389						21,389	9
9210 - Safety of Workplace	10		285,225						285,225	10
9220 - Fidelity of Public Officers	11								0	11
9230 - Unemployment Compensation	12		10,590						10,590	12
Subtotal	13	0	317,204	0	0	0	0	0	317,204	13
<b>TOTAL - ADMINISTRATION</b>	14	1,709,619	625,914	0	0	0	3,529	0	2,339,062	14

FY 2007/2008 ANNUAL FINANCIAL REPORT

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

7/18/2008

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2007/2008 (K)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations	1										0	1	
0020 - Interest on Short-Term Debt	2										0	2	
0030 - Other Nonprogram Current	3										0	3	
0040 - Other County Enterprises	4										0	4	
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0			0	0	5	
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal	6								534,990		534,990	6	
0110 - Interest and Fiscal Charges	7								148,623		148,623	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0		683,613	0	683,613	8	
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction	9					246,958					246,958	9	
0210 - Conservation Land Acquisition & Dev.	10	229,167					11,300				240,467	10	
0220 - Other Capital Projects	11							154,786			154,786	11	
TOTAL - CAPITAL PROJECTS	12	229,167	0	0	0	246,958	11,300	154,786		0	642,211	12	
<b>EXPENDITURES SUMMARY</b>													
- Total Public Safety and Legal Services	13	4,154,186	983,210	0	493,691	0	0	84,783		0	5,715,870	13	
- Total Physical Health and Social Services	14	578,111	278,375	0	24,312	0	0	0		0	880,798	14	
- Total Mental Health, MR & DD	15	0	0	3,589,561	0	0	0	0		0	3,589,561	15	
- Total County Environment and Education	16	353,232	63,726	0	151,140	0	0	246,396		0	814,494	16	
- Total Roads & Transportation	17	0	0	0	605,224	0	5,394,459	0		0	5,999,683	17	
- Total Government Services to Residents	18	417,715	318,899	0	0	0	0	15,343		0	751,957	18	
- Total Administration	19	1,709,619	625,914	0	0	0	0	3,529		0	2,339,062	19	
- Total Nonprogram Current	20	0	0	0	0	0	0	0		0	0	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	683,613	0	683,613	21	
- Total Capital Projects	22	229,167	0	0	0	246,958	11,300	154,786		0	642,211	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	7,442,030	2,270,124	3,589,561	1,274,367	0	5,641,417	361,351	154,786	683,613	0	21,417,249	23
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
- To General Supplemental	24										0	24	
- To Rural Services Supplemental	25										0	25	
- To Secondary Roads	26				1,238,400				24,476		1,262,876	26	
- To Other Budgetary Funds	27	311,000						59,869	6,000	22,676	399,545	27	
TOTAL OPERATING TRANSFERS OUT	28	311,000	0	0	1,238,400	0	0	59,869	30,476	22,676	0	1,662,421	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29										0	29	
Increase (Decrease) In Reserves	30										0	30	
Fund Balance - Reserved	31										0	31	
Fund Balance - Unreserved/Designated	32										0	32	
Fund Balance - Unreserved/Undesignated	33	2,192,142	464,940	2,238,358	834,395	0	1,360,011	1,018,958	224,295	48,414	0	8,381,513	33
Total Ending Fund Balance - June 30, 2008	34	2,192,142	464,940	2,238,358	834,395	0	1,360,011	1,018,958	224,295	48,414	0	8,381,513	34
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+)</b>	35	9,945,172	2,735,064	5,827,919	3,347,162	0	7,001,428	1,440,178	409,557	754,703	0	31,461,183	35

## SERVICE AREA 4 -- SUPPORTING DETAIL

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

Reporting Accounting Basis:		TOTALS
CASH		Actual 2007/2008 (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	5,555
4012 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	5,555
<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	2,461
<b>Subtotal - Coordination Services</b>	13	2,461
<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	76
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	76,070
- 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	76,146

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**SERVICE AREA 4 -- SUPPORTING DETAIL**

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

Reporting Accounting Basis:		<b>TOTALS</b>	
CASH		Actual	
		2007/2008	
		(K)	
<b>4050 - VOCATIONAL AND DAY SERVICES</b>			
- 360 Sheltered Workshop Services	40		
- 362 Work Activity Services	41		
- 364 Job Placement Services	42		
- 367 Adult Day Care	43		
- 368 Supported Employment Services	44		
- 369 Enclave	45		
- 399 Other	46		
<b>Subtotal - Vocational and Day Services</b>	47		0
<b>406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>			
4063 - Community Based 1 - 5 Beds			
- 310 Community Supervised Apartment Living	48		
- 314 Residential Care Facility	49		
- 315 Residential Care Facility For The Mentally Retarded	50		
- 316 Residential Care Facility For The Mentally Ill	51		
- 317 Nursing Facility	52		
- 318 Intermediate Care Facility For The Mentally Retarded	53		
- 329 Supported Community Living	54		
- 399 Other	55		
4064 - Community Based 6 - 15 Beds			
- 310 Community Supervised Apartment Living	56		
- 314 Residential Care Facility	57		
- 315 Residential Care Facility For The Mentally Retarded	58		
- 316 Residential Care Facility For The Mentally Ill	59		
- 317 Nursing Facility	60		
- 318 Intermediate Care Facility For The Mentally Retarded	61		
- 399 Other	62		
4065 - Community Based 16 and Over Beds			
- 310 Community Supervised Apartment Living	63		
- 314 Residential Care Facility	64		
- 315 Residential Care Facility For The Mentally Retarded	65		
- 316 Residential Care Facility For The Mentally Ill	66		
- 317 Nursing Facility	67		
- 318 Intermediate Care Facility For The Mentally Retarded	68		
- 399 Other	69		
<b>Subtotal - Licensed/Certified Living Arrangements</b>	70		0
<b>407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>			
4071 - State Mental Health Institutes			
- 319 Inpatient	71		2,938
- 399 Other	72		
4072 - State Hospital Schools			
- 319 Inpatient	73		
- 399 Other	74		
4073 - Other Public/Private Hospitals			
- 319 Inpatient	75		44,273
- 399 Other	76		
4074 - Commitments			
- 300 Diagnostic Evaluation Related to Commitment	77		
- 353 Sheriff Transportation	78		21,875
- 393 Legal Representation for Commitment	79		6,340
- 395 Mental Health Advocates	80		8,007
- 399 Other	81		
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	82		83,433
<b>TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 &amp; 2)</b>	83		167,595

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS
CASH		Actual 2007/2008 (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	19,297
4112 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	19,297
<b>412X - COORDINATION SERVICES</b>		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	3,193
- 375 Case Management - 100% County	10	346
- 399 Other	11	
4122 - Services Management	12	8,679
<b>Subtotal - Coordination Services</b>	13	12,218
<b>413X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4131 - Transportation (Non-Sheriff)	14	205
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	170
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	375
<b>414X - TREATMENT SERVICES</b>		
4141 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	1,448
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	30,945
- 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	32,393

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**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS**

Reporting Accounting Basis: CASH		<b>TOTALS</b> Actual 2007/2008 (K)
<b>4150 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	11,146
- 362 Work Activity Services	41	49
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	709
- 368 Supported Employment Services	44	4,361
- 369 Enclave	45	
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	<b>47</b>	<b>16,265</b>
<b>416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	20,834
- 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	61,928
- 399 Other	55	
4164 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	107,193
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	110,954
- 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	(13)
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	876
- 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>301,772</b>
<b>417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	217,358
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	36,316
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	10,368
- 393 Legal Representation for Commitment	79	3,443
- 395 Mental Health Advocates	80	20,786
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>288,271</b>
<b>TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 &amp; 4)</b>	<b>83</b>	<b>670,591</b>

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:		TOTALS
CASH		Actual 2007/2008 (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	79,120
4212 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	79,120
<b>422X - COORDINATION SERVICES</b>		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	60,801
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	37,355
<b>Subtotal - Coordination Services</b>	13	98,156
<b>423X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4231 - Transportation (Non-Sheriff)	14	33,292
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	107
- 325 Respite	18	29,548
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	3,506
- 329 Supported Community Living	22	49,865
- 399 Other	23	27,121
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	143,439
<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



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

Reporting Accounting Basis: CASH		<b>TOTALS</b> Actual 2007/2008 (K)
<b>4250 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	230,026
- 362 Work Activity Services	41	166,202
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	57,256
- 368 Supported Employment Services	44	4,616
- 369 Enclave	45	279
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	<b>47</b>	<b>458,379</b>
<b>426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
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	854,731
- 399 Other	55	
4264 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	41,918
- 315 Residential Care Facility For The Mentally Retarded	58	8,662
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	427,509
- 399 Other	62	
4265 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	<b>70</b>	<b>1,332,820</b>
<b>427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
4271 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4272 - State Hospital Schools		
- 319 Inpatient	73	528,558
- 399 Other	74	
4273 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4274 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>528,558</b>
<b>TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 &amp; 6)</b>	<b>83</b>	<b>2,640,472</b>

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:		TOTALS
CASH		Actual 2007/2008 (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	3,616
4312 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	3,616
<b>432X - COORDINATION SERVICES</b>		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	1,479
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	1,736
<b>Subtotal - Coordination Services</b>	13	3,215
<b>433X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4331 - Transportation (Non-Sheriff)	14	
4332 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4333 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	0
<b>434X - TREATMENT SERVICES</b>		
4341 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4342 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4343 - Evaluation	34	
4344 - Rehabilitative Treatment Programs		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
<b>Subtotal - Treatment Services</b>	39	0

**FY 2007/2008 ANNUAL FINANCIAL REPORT**

7/18/2008

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

Reporting Accounting Basis: CASH		<b>TOTALS</b>
		Actual 2007/2008 (K)
<b>4350 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	24,089
- 362 Work Activity Services	41	8,551
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	227
- 369 Enclave	45	
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	<b>47</b>	<b>32,867</b>
<b>436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
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	11,577
- 399 Other	55	
4364 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	17,709
- 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	41,919
- 399 Other	62	
4365 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	<b>70</b>	<b>71,205</b>
<b>437X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
4371 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4372 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4373 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4374 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>0</b>
<b>TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 &amp; 8)</b>	<b>83</b>	<b>110,903</b>
<b>GRAND TOTAL -- SERVICE AREA 4</b>	<b>84</b>	<b>3,589,561</b>

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

For the fiscal year ended: June 30, 2008

7/18/2008

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

Notes to the financial statement, if any:

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Co. Number: 64

**ERROR MESSAGE LISTINGS**

County: MARSHALL

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

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

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

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

FORM638 -R (PUBLISHED SUMMARY:

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

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

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

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

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