

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

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
<b>CASH</b>							
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	6,750,766	3,066,386		671,236		10,488,388	10,491,192
Less: Uncollected Delinquent Taxes - Lew Year	2,448	1,100		241		3,789	0
Less: Credits to Taxpayers	283,436	132,204		27,076		442,716	442,716
Net Current Property Taxes	6,464,882	2,933,082		643,919		10,041,883	10,048,476
Delinquent Property Tax Revenue	1,514	1,029		143		2,686	1,420
Penalties, Interest & Costs on Taxes	120,929					120,929	13,000
Other County Taxes/TIF Tax Revenues	472,281	1,619,729		44,348		2,136,358	2,120,895
Intergovernmental	1,756,016	5,598,133		27,568		7,381,717	8,226,769
Licenses & Permits	100	40,762				40,862	42,745
Charges for Service	689,357	75,118		2,483		766,958	780,222
Use of Money & Property	363,515	23,434	2,843			389,792	407,964
Miscellaneous	118,406	94,790				213,196	326,102
<b>Subtotal Revenues</b>	<b>9,987,000</b>	<b>10,386,077</b>	<b>2,843</b>	<b>718,461</b>	<b>0</b>	<b>21,094,381</b>	<b>21,967,593</b>
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds						0	525,000
Operating Transfers In		1,592,953	50,000			1,642,953	1,700,392
Proceeds of Fixed Asset Sales	20,426	21,700				42,126	6,000
<b>Total Revenues &amp; Other Sources</b>	<b>10,007,426</b>	<b>12,000,730</b>	<b>52,843</b>	<b>718,461</b>	<b>0</b>	<b>22,779,460</b>	<b>24,198,985</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
<b>Operating:</b>							
Public Safety and Legal Services	5,326,581	567,008				5,893,589	6,179,655
Physical Health Social Services	847,225	27,654				874,879	1,068,585
Mental Health, MR & DD	4,010,242	4,877,775				4,010,242	4,877,775
County Environment and Education	459,412	433,423				892,835	1,002,234
Roads & Transportation	778,922	5,388,871				5,388,871	5,989,100
Government Services to Residents	2,457,376	14,000				792,922	872,240
Administration		4,464				2,461,840	2,853,940
Nonprogram Current						0	0
Debt Service				734,732		734,732	740,075
Capital Projects	16,667	559,871	242,003			818,541	1,456,742
<b>Subtotal Expenditures</b>	<b>9,886,183</b>	<b>11,005,533</b>	<b>242,003</b>	<b>734,732</b>	<b>0</b>	<b>21,868,451</b>	<b>25,040,346</b>
<b>Other Financing Uses:</b>							
Operating Transfers Out	50,000	1,592,953				1,642,953	1,700,392
Refunded Debt/Payments to Escrow						0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>9,936,183</b>	<b>12,598,486</b>	<b>242,003</b>	<b>734,732</b>	<b>0</b>	<b>23,511,404</b>	<b>26,740,738</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>71,243</b>	<b>-597,756</b>	<b>-189,160</b>	<b>-16,271</b>	<b>0</b>	<b>-731,944</b>	<b>-2,541,753</b>
Beginning Fund Balance - July 1, 2008	2,657,082	5,451,722	224,295	48,414		8,381,513	8,381,513
Increase (Decrease) in Reserves (GAAP Budget)						0	0
Fund Balance - Reserved						0	0
Fund Balance - Unreserved/Designated						0	0
Fund Balance - Unreserved/Undesignated	2,728,325	4,853,966	35,135	32,143	0	7,649,569	5,839,760
<b>Total Ending Fund Balance - June 30, 2009</b>	<b>2,728,325</b>	<b>4,853,966</b>	<b>35,135</b>	<b>32,143</b>	<b>0</b>	<b>7,649,569</b>	<b>5,839,760</b>

Additional details are available at: Marshall County Auditor's Office, 641-754-6320 Telephone: \_\_\_\_\_

Notes to the financial statement, if any:

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

9/4/2009

Reporting Accounting Basis:  
CASH

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
1 Taxes Levied on Property	6,750,766	3,066,386		671,236		10,488,388
2 Less: Uncollected Delinquent Taxes - Levy Year	2,448	1,100		241		3,789
3 Less: Credits to Taxpayers	283,436	132,204		27,076		442,716
4 Net Current Property Taxes	6,464,882	2,933,082		643,919		10,041,883
5 Delinquent Property Tax Revenue	1,514	1,029		143		2,686
6 Penalties, Interest & Costs on Taxes	120,929					120,929
7 Other County Taxes/TF Tax Revenues	472,281	1,619,729		44,348		2,136,358
8 Intergovernmental	1,756,016	5,598,133		27,568		7,381,717
9 Licenses & Permits	100	40,762				40,862
10 Charges for Service	689,357	75,118		2,483		766,958
11 Use of Money & Property	363,515	23,434	2,843			389,792
12 Miscellaneous	118,406	94,790				213,196
13 Subtotal Revenues	9,987,000	10,386,077	2,843	718,461	0	21,094,381
Other Financing Sources:						
14 General Long-Term Debt Proceeds					0	0
15 Operating Transfers In		1,592,953	50,000			1,642,953
16 Proceeds of Fixed Asset Sales	20,426	21,700				42,126
17 Total Revenues & Other Sources	10,007,426	12,000,730	52,843	718,461	0	22,779,460
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
Operating:						
18 Public Safety and Legal Services	5,326,581	567,008				5,893,589
19 Physical Health Social Services	847,225	27,654				874,879
20 Mental Health, MR & DD	4,010,242					4,010,242
21 County Environment and Education	459,412	433,423				892,835
22 Roads & Transportation		5,388,871				5,388,871
23 Government Services to Residents	778,922	14,000				792,922
24 Administration	2,457,376	4,464				2,461,840
25 Nonprogram Current						0
26 Debt Service				734,732		734,732
27 Capital Projects	16,667	559,871	242,003			818,541
28 Subtotal Expenditures	9,886,183	11,005,533	242,003	734,732	0	21,868,451
Other Financing Uses:						
29 Operating Transfers Out	50,000	1,592,953				1,642,953
30 Refunded Debt/Payments to Escrow						0
31 Total Expenditures & Other Uses	9,936,183	12,598,486	242,003	734,732	0	23,511,404
Excess of Revenues & Other Sources						
32 Over (Under) Expenditures & Other Uses	71,243	-597,756	-189,160	-16,271	0	-731,944
33 Beginning Fund Balance - July 1, 2008	2,657,082	5,451,722	224,295	48,414		8,381,513
34 Increase (Decrease) in Reserves						0
35 Fund Balance - Reserved						0
36 Fund Balance - Unreserved/Designated						0
37 Fund Balance - Unreserved/Undesignated	2,728,325	4,853,966	35,135	32,143		7,649,569
38 Total Ending Fund Balance - June 30, 2009	2,728,325	4,853,966	35,135	32,143	0	7,649,569

Notes to the financial statement, if any:

Iowa Department of Management -- Form F634 - A  
 FY 2008/2009 ANNUAL FINANCIAL REPORT  
 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 Svc Fund (C)	Rural Basic (D)	Rural Supplemental (E)	Secondary Roads (F)	Other (G)	2008/2009 Actual (K)				2008/2009 (K)	
													12xx Other County Taxes
TAXES LEVIED ON PROPERTY	14,223,945	2,526,821	1,773,538	1,292,601	0	247	10,488,388	1	671,236		10,488,388	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,531	917	209		247	3,789	2	241		3,789	2	
LESS: CREDITS TO TAXPAYERS	3	177,269	106,167	57,687			442,716	3	27,076		442,716	3	
=1000 NET CURRENT PROPERTY TAXES	*4	4,045,145	2,419,737	1,234,705			10,041,883	4	643,919		10,041,883	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	947	567	631			2,686	5	143		2,686	5	
11xx PENALTIES, INT. & COSTS ON TAXES	*6	120,929					120,929	6			120,929	6	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	7,499	4,190	1,367			17,049	7	1,052		17,049	7	
13xx Local Option Taxes	8			1,125,940			1,125,940	8			1,125,940	8	
14xx Gambling Taxes	9						0	9			0	9	
15xx TIF Tax Revenues	10					329,259	329,259	10			329,259	10	
16xx Utility Tax Replacement Excise Taxes	11	288,067	172,525	39,129			664,110	11	43,296		664,110	11	
Subtotal (lines 7 - 11)	*12	295,566	176,715	1,166,436	0	329,259	2,136,358	12	44,348	0	2,136,358	12	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	1,055				2,778,301	2,779,356	13			2,779,356	13	
21xx State Replacements Against Levied Taxes	14	177,095	106,063	57,706		2,313	444,671	14	27,050		444,671	14	
22xx Other State Tax Replacements	15	3,445	2,063	755			1,243,878	15	518		1,243,878	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	384,264	10,079	195,964		7,288	597,595	16			597,595	16	
25xx Contributions from Other Intergovernmental Units	17	909,096	25,021	38,938			1,642,776	17			1,642,776	17	
26xx, 27xx State Grants and Entitlements	18	127,446	10,389	91,746			290,274	18			290,274	18	
28xx Federal Grants and Entitlements	19						383,167	19			383,167	19	
29xx Payments in Lieu of Taxes	20						0	20			0	20	
Subtotal (lines 13 - 20)	*21	1,602,401	153,615	1,605,244	0	3,768,336	7,381,717	21	27,568	0	7,381,717	21	
3xxx LICENSES & PERMITS	*22	100		37,342			40,862	22			40,862	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	681,233	8,124	2,470		6,679	766,958	23	2,483		766,958	23	
6xxx USE OF MONEY & PROPERTY	*24	363,515				1,447	389,792	24			389,792	24	
8xxx MISCELLANEOUS	*25	111,740	6,666	2,197		39,417	213,196	25			213,196	25	
Total Revenues*	26	7,221,576	2,765,424	3,433,389	2,541,180	0	21,094,381	26	2,843,718	461	21,094,381	26	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						50,000	27			50,000	27	
9020 From Rural Services Basic	28					1,527,644	1,527,644	28			1,527,644	28	
90xx From Other Budgetary Funds	29		0	0	0	65,309	65,309	29			65,309	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	65,309	1,642,953	30	0	0	1,642,953	30	
91xx PROCEEDS/GEN LONG-TERM DEBT	31					21,700	42,126	31			42,126	31	
92xx PROCEEDS/GEN FIXED ASSET SALES	32	20,426						32				32	
Total Revenues and Other Sources	33	7,242,002	2,765,424	3,433,389	2,541,180	0	22,779,460	33	52,843,718	461	22,779,460	33	
Beginning Fund Balance - July 1, 2008	34	192,142	464,940	2,238,358	834,395		8,381,513	34	48,414		8,381,513	34	
TOTAL RESOURCES (lines 33 + 34)	35	9,434,144	3,230,364	5,671,747	3,375,575	0	31,160,973	35	766,875	0	31,160,973	35	

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

County No: 64

	GENERAL FUND				SPECIAL REVENUE FUNDS				TOTALS	
	General Supplemental (B)				MH-DD Svcs/Rural Basic (D)				All Permanent Funds (J)	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Basic (D)	Rural Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2008/2009 (K)	
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services	1	758,836	169,382	479,733					1,407,951	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	62,145,067	556,016				84,043		2,785,126	6
1060 - Administration	7	385,748	82,219				3,232		471,199	7
Subtotal	8	83,289,651	807,617	0	479,733	0	87,275	0	4,664,276	8
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	9	599,513	182,041						781,554	9
1110 - Medical Examinations	10	63,266	2,449						65,715	10
1120 - Child Support Recovery	11								0	11
Subtotal	12	662,779	184,490	0	0	0	0	0	847,269	12
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services	13	7,749							7,749	13
1210 - Emergency Management	14		53,000						53,000	14
1220 - Fire Protection Services	15								0	15
1230 - E911 Service Board	16	261,672							261,672	16
Subtotal	17	269,421	53,000	0	0	0	0	0	322,421	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>										
1400 - Physical Operations	18		19,503						19,503	18
1410 - Research & Other Assistance	19		10,627						10,627	19
1420 - Bailiff Services	20								0	20
Subtotal	21	0	30,130	0	0	0	0	0	30,130	21
<b>COURT PROCEEDINGS PROGRAM</b>										
1500 - Juries & Witnesses	22								0	22
1510 - (Reserved)	23								0	23
1520 - Detention Services	24								0	24
1530 - Court Costs	25								0	25
1540 - Service of Civil Papers	26								0	26
Subtotal	27	0	0	0	0	0	0	0	0	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution	28								0	28
1610 - Juvenile Representation Services	29		4,202						4,202	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		25,291						25,291	30
Subtotal	31	0	29,493	0	0	0	0	0	29,493	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	4,221,851	1,104,730	0	479,733	0	87,275	0	5,893,569	32

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

9/4/2009  
Marshall County

Iowa Department of Management  
Form F634 - B (Sheet 2 of 8)  
FY 2008/2009 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:  
CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS				All Permanent Funds (J)	TOTALS Actual 2008/2009 (K)
	General Basic (A)	General Supplemental (B)	IMH-DD Svcs Fund (C)	Rural Svcs Basic (D)	Rural Svcs Supplemental (E)	Secondary Roads (F)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>								
3000 - Personal & Family Health Services	1172,677							172,677 1
<b>3010 - Communicable Disease Prevention &amp; Control Services</b>								
2								0 2
3020 - Sanitation				27,654				27,654 3
3040 - Health Administration	79,783							79,783 4
3050 - Support of Hospitals								0 5
Subtotal	252,460	0	0	27,654	0	0	0	280,114 6
<b>SERVICES TO POOR PROGRAM</b>								
3100 - Administration	7156,182	720						156,902 7
3110 - General Welfare Services	6,856							6,856 8
3120 - Care in County Care Facility								0 9
Subtotal	163,038	720	0	0	0	0	0	163,758 10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>								
3200 - Administration	62,126	5,948						68,074 11
3210 - General Services to Veterans	1,993							1,993 12
Subtotal	64,119	5,948	0	0	0	0	0	70,067 13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>								
3300 - Youth Guidance		65,919						65,919 14
3310 - Family Protective Services		178,961						178,961 15
3320 - Services for Disabled Children								0 16
Subtotal	0	244,880	0	0	0	0	0	244,880 17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>								
3400 - Services to the Elderly	93,085							93,085 18
3410 - Other Social Services								0 19
Subtotal	93,085	0	0	0	0	0	0	93,085 20
<b>CHEMICAL DEPENDENCY PROGRAM</b>								
3500 - Treatment Services		12,586						12,586 21
3510 - Preventive Services		10,389						10,389 22
Subtotal	0	22,975	0	0	0	0	0	22,975 23
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	572,702	274,523	0	27,654	0	0	0	874,879 24

Iowa Department of Management Form F634 - B (Sheet 3 of 8) FY 2008/2009 ANNUAL FINANCIAL REPORT Reporting Accounting Basis: CASH		SERVICE AREA 4 MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES Marshall County										9/4/2009	
		GENERAL FUND		SPECIAL REVENUE FUNDS						All Permanent Funds (J)		TOTALS	
		General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)			Actual 2008/2009 (K)		
SERVICES TO PERSONS WITH:													
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS	1			287,487								287,487	1
41XX - CHRONIC MENTAL ILLNESS	2			875,562								875,562	2
42XX - MENTAL RETARDATION	3			2,735,621								2,735,621	3
43XX - OTHER DEVELOPMENTAL DISABILITIES	4			111,572								111,572	4
TOTAL - MENTAL HEALTH, MR & DD	5	0	0	4,010,242	0	0	0	0	0	0	0	4,010,242	5

**SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION**

Marshall County

County No: 64

	GENERAL FUND						SPECIAL REVENUE FUNDS				TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Svcs		Secondary Roads (F)	Other (G)	All Permanent Funds (J)	9/4/2009			
				Basic (D)	Rural Services Supplemental (E)				Actual 2008/2009 (K)			
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1										0	1
6010 - Weed Eradication	2			12,268							12,268	2
6020 - Solid Waste Disposal	3			30,796							30,796	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	0	0	43,064	0	0	0	0	0	0	43,064	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	6212,051	68,014								280,065	6
6110 - Maintenance & Operations	7	86,922	511								87,433	7
6120 - Recreation & Environmental Educ.	8										0	8
Subtotal	9	298,973	68,525	0	0	0	0	0	0	0	367,498	9
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10	7,314									7,314	10
6210 - Animal Bounties & State Apiarist Expenses	11										0	11
Subtotal	12	7,314	0	0	0	0	0	0	0	0	7,314	12
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13			55,292							55,292	13
6310 - Housing Rehabilitation & Develop.	14						6,250				6,250	14
6320 - Economic Development	15	50,600					263,678				314,278	15
Subtotal	16	50,600	0	55,292	0	0	269,928	0	0	0	375,820	16
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17			65,139							65,139	17
6410 - Historic Preservation	18										0	18
6420 - Fair & 4-H Clubs	19	34,000									34,000	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	34,000	0	65,139	0	0	0	0	0	0	99,139	23
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	24	390,887	68,525	0	163,495	0	269,928	0	0	0	892,835	24

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

Marshall County

County No: 64

9/4/2009

	GENERAL FUND				SPECIAL REVENUE FUNDS				TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Svcs Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent Funds (J)	Actual 2008/2009 (K)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration						226,504				226,504
7010 - Engineering						302,368				302,368
Subtotal	0	0	0	0	0	528,872	0	0	0	528,872
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts				48,157		73,799				121,956
7110 - Roads						1,919,492				1,919,492
7120 - Snow & Ice Control						544,406				544,406
7130 - Traffic Controls						164,261				164,261
7140 - Road Clearing				147,138		67,638				214,776
Subtotal	0	0	0	195,295	0	2,769,596	0	0	0	2,964,891
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - New Equipment						413,475				413,475
7210 - Equipment Operations						1,451,337				1,451,337
7220 - Tools, Materials & Supplies						28,102				28,102
7230 - Real Estate & Buildings						2,194				2,194
Subtotal	0	0	0	0	0	1,895,108	0	0	0	1,895,108
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	195,295	0	5,193,576	0	0	0	5,388,871



**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County No.:64

		GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)		TOTALS	
		General Basic (A)	General Supplemental (B)	M/H-DD Svcs Fund (C)	Rural Svcs Basic (D)	Rural Svcs Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2008/2009 (K)		
<b>REPRESENTATION SERVICES PROGRAM</b>												
1	8000 - Elections Administration		189,564								189,564	1
2	8010 - Local Elections		13,564								13,564	2
3	8020 - Township Officials	3,371									3,371	3
4	Subtotal	3,371	203,128	0	0	0	0	0	0	0	206,499	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
5	8100 - Motor Vehicle Registrations & Licensing	212,873	66,545								279,418	5
6	8110 - Recording of Public Documents	230,520	62,485					14,000			307,005	6
7	Subtotal	443,393	129,030	0	0	0	0	14,000	0	0	586,423	7
8	<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	446,764	332,158	0	0	0	0	14,000	0	0	792,922	8

9/4/2009

Marshall County

**SERVICE AREA 9  
ADMINISTRATION**

Iowa Department of Management  
Form F634 - B (Sheet 7 of 8)  
FY 2008/2009 ANNUAL FINANCIAL REPORT

9/4/2009

Marshall County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS Actual 2008/2009 (K)
	General Basic (A)	General Supplemental (B)	IMH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1	129,538	42,019				4,464			176,021 1
9010 - Administrative Management Services	2	222,683	67,252							289,935 2
9020 - Treasury Management Services	3	201,952	60,682							262,634 3
9030 - Other Policy & Administration	4	51,563								51,563 4
Subtotal	5	605,736	169,953	0	0	0	4,464	0	0	780,153 5
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6	534,249	53,234							587,483 6
9110 - Data Processing Services	7	640,425	105,681							746,106 7
Subtotal	8	1,174,674	158,915	0	0	0	0	0	0	1,333,589 8
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	9		27,793							27,793 9
9210 - Safety of Workplace	10		309,657							309,657 10
9220 - Fidelity of Public Officers	11									0 11
9230 - Unemployment Compensation	12		10,648							10,648 12
Subtotal	13	0	348,098	0	0	0	0	0	0	348,098 13
<b>TOTAL - ADMINISTRATION</b>	14	1,780,410	676,966	0	0	0	4,464	0	0	2,461,840 14



SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS 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	
Subtotal - Information and Education Services	5	0
<b>401X - GENERAL ADMINISTRATION</b>		
4011 - Direct Administration	6	7,088
4012 - Purchased Administration	7	406
Subtotal - General Administration	8	7,494
<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	2,418
Subtotal - Coordination Services	13	2,418
<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	
Subtotal - Personal and Environmental Support	26	0
<b>404X - TREATMENT SERVICES</b>		
4041 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	214
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	123,808
- 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	
Subtotal - Treatment Services	39	124,022

SERVICE AREA 4 -- SUPPORTING DETAIL

SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS 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>	<b>47</b>	<b>0</b>
<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	
- 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>0</b>
<b>407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
<b>4071 - State Mental Health Institutes</b>		
- 319 Inpatient	71	21,566
- 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	94,543
- 399 Other	76	
<b>4074 - Commitments</b>		
- 300 Diagnostic Evaluation Related to Commitment	77	321
- 353 Sheriff Transportation	78	23,274
- 393 Legal Representation for Commitment	79	6,371
- 395 Mental Health Advocates	80	7,478
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>153,553</b>
<b>TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 &amp; 2)</b>	<b>83</b>	<b>287,487</b>

SERVICE AREA 4 -- SUPPORTING DETAIL  
 SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS 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	20,206
4112 - Purchased Administration	7	1,463
<b>Subtotal - General Administration</b>	8	21,669
<b>412X - COORDINATION SERVICES</b>		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	10,753
- 375 Case Management - 100% County	10	
- 399 Other	11	
4122 - Services Management	12	8,762
<b>Subtotal - Coordination Services</b>	13	19,515
<b>413X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4131 - Transportation (Non-Sheriff)	14	179
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	599
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	4,355
- 399 Other	23	
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	5,133
<b>414X - TREATMENT SERVICES</b>		
4141 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	3,263
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	29,502
- 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	32,765

SERVICE AREA 4 -- SUPPORTING DETAIL  
 SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis: CASH	TOTALS Actual 2008/2009 (K)	
<b>4150 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	20,011
- 362 Work Activity Services	41	576
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	2
- 368 Supported Employment Services	44	4,247
- 369 Enclave	45	
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	<b>47</b>	<b>24,836</b>
<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	41,901
- 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	81,251
- 399 Other	55	
<b>4164 - Community Based 6 - 15 Beds</b>		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	167,878
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	64,476
- 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	
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	12,297
- 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>367,803</b>
<b>417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
<b>4171 - State Mental Health Institutes</b>		
- 319 Inpatient	71	317,912
- 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	47,364
- 399 Other	76	
<b>4174 - Commitments</b>		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	14,363
- 393 Legal Representation for Commitment	79	4,261
- 395 Mental Health Advocates	80	19,941
- 399 Other	81	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>403,841</b>
<b>TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 &amp; 4)</b>	<b>83</b>	<b>875,562</b>

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

Reporting Accounting Basis: CASH	TOTALS 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>	<b>5</b>	<b>0</b>
<b>421X - GENERAL ADMINISTRATION</b>		
4211 - Direct Administration	6	79,738
4212 - Purchased Administration	7	6,015
<b>Subtotal - General Administration</b>	<b>8</b>	<b>85,753</b>
<b>422X - COORDINATION SERVICES</b>		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	51,664
- 375 Case Management - 100% County	10	
- 399 Other	11	
4222 - Services Management	12	37,185
<b>Subtotal - Coordination Services</b>	<b>13</b>	<b>88,849</b>
<b>423X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4231 - Transportation (Non-Sheriff)	14	36,220
4232 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	27,504
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	5,398
- 329 Supported Community Living	22	85,093
- 399 Other	23	31,643
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	<b>26</b>	<b>185,858</b>
<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>	<b>39</b>	<b>0</b>



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

Reporting Accounting Basis: CASH	TOTALS Actual 2008/2009 (K)	
<b>4260 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	247,702
- 362 Work Activity Services	41	227,478
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	61,630
- 368 Supported Employment Services	44	8,052
- 369 Enclave	45	176
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	<b>47</b>	<b>545,038</b>
<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	838,558
- 399 Other	55	
<b>4264 - Community Based 6 - 15 Beds</b>		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	51,130
- 315 Residential Care Facility For The Mentally Retarded	58	5,058
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	429,422
- 399 Other	62	
<b>4265 - 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>1,324,168</b>
<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	505,955
- 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>	<b>82</b>	<b>505,955</b>
<b>TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 &amp; 6)</b>	<b>83</b>	<b>2,735,621</b>

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

Reporting Accounting Basis: CASH	TOTALS 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	
Subtotal - Information and Education Services	5	0
<b>431X - GENERAL ADMINISTRATION</b>		
4311 - Direct Administration	6	3,203
4312 - Purchased Administration	7	244
Subtotal - General Administration	8	3,447
<b>432X - COORDINATION SERVICES</b>		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	874
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	1,451
Subtotal - Coordination Services	13	2,325
<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	6,897
- 399 Other	23	
4333 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	6,897
<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	
Subtotal - Treatment Services	39	0

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

Reporting Accounting Basis: CASH	TOTALS Actual 2008/2009 (K)	
<b>4350 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	21,194
- 362 Work Activity Services	41	9,615
- 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	30,809
<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	7,658
- 399 Other	55	
<b>4364 - Community Based 6 - 15 Beds</b>		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	19,928
- 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	40,508
- 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	
Subtotal - Licensed/Certified Living Arrangements	70	68,094
<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	
Subtotal - Institutional/Hospital/Commitment Services	82	0
<b>TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 &amp; 8)</b>	83	111,572
<b>GRAND TOTAL -- SERVICE AREA 4</b>	84	4,010,242