

**GUTHRIE COUNTY ANNUAL FINANCIAL REPORT**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**

**2004/2005 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2005

9/9/2005

Budget Accounting Basis CASH		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	1,675,571	1,208,291				2,883,862	2,884,804	1
Less: Uncollected Delinquent Taxes - Levy Year	2	4,249	2,084				6,333		2
Less: Credits to Taxpayers	3	96,848	65,937				162,785	156,000	3
Net Current Property Taxes	4	1,574,474	1,140,270				2,714,744	2,728,804	4
Delinquent Property Tax Revenue	5	5,242	4,218				9,460		5
Penalties, Interest & Costs on Taxes	6	48,274					48,274		6
Other County Taxes/TIF Tax Revenues	7	59,903	908,345				968,248	861,867	7
Intergovernmental	8	871,852	3,856,234				4,728,086	5,169,558	8
Licenses & Permits	9	30,274	736				31,010	16,150	9
Charges for Service	10	401,125	58,305				459,430	350,423	10
Use of Money & Property	11	195,144	2,680				197,824	123,554	11
Miscellaneous	12	110,362	406,358				516,720	374,650	12
<b>Subtotal Revenues</b>	13	3,296,650	6,377,146				9,673,796	9,625,006	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	76,871					76,871	85,000	14
Operating Transfers In	15	9,463	846,247				855,710	873,000	15
Proceeds of Fixed Asset Sales	16	3,343	3,498				6,841	2,200	16
<b>Total Revenues &amp; Other Sources</b>	17	3,386,327	7,226,891				10,613,218	10,585,206	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Service	18	794,091	18,546				812,637	863,102	18
Physical Health Social Services	19	922,621					922,621	1,065,340	19
Mental Health, MR & DD	20		1,125,038				1,125,038	1,157,300	20
County Environment and Education	21	433,130	603,767				1,036,897	1,171,773	21
Roads & Transportation	22		4,357,083				4,357,083	4,594,052	22
Government Services to Residents	23	317,385	40,340				357,725	389,744	23
Administration	24	741,365	40,657				782,022	891,172	24
Nonprogram Current	25	940					940	2,500	25
Debt Service	26		362,562				362,562	485,000	26
Capital Projects	27		654,964				654,964	1,215,000	27
<b>Subtotal Expenditures</b>	28	3,209,532	7,202,957				10,412,489	11,834,983	28
Other Financing Uses:									
Operating Transfers Out	29	84,525	771,185				855,710	873,000	29
<b>Total Expenditures &amp; Other Uses</b>	30	3,294,057	7,974,142				11,268,199	12,707,983	30
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	31	92,270	(747,251)				(654,981)	(2,122,777)	31
Beginning Fund Balance - July 1, 2004	32	1,937,966	3,887,927				5,825,893	5,753,072	32
Increase (Decrease) in Reserves (GAAP Budget)	33								33
Fund Balance - Reserved	34								34
Fund Balance - Unreserved/Designated	35								35
Fund Balance - Unreserved/Undesignated	36	2,030,236	3,140,676				5,170,912	3,630,295	36
<b>Total Ending Fund Balance - June 30, 2005</b>	37	2,030,236	3,140,676				5,170,912	3,630,295	37

Additional details are available at: The office of the Guthrie County Auditor

Telephone: (641) 747-3619

Notes to the financial statement, if any:

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

## 2004/2005 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2005

9/9/2005

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	1,675,571	1,208,291				2,883,862	1
Less: Uncollected Delinquent Taxes - Levy Year	2	4,249	2,084				6,333	2
Less: Credits to Taxpayers	3	96,848	65,937				162,785	3
Net Current Property Taxes	4	1,574,474	1,140,270				2,714,744	4
Delinquent Property Tax Revenue	5	5,242	4,218				9,460	5
Penalties, Interest & Costs on Taxes	6	48,274					48,274	6
Other County Taxes/TIF Tax Revenues	7	59,903	908,345				968,248	7
Intergovernmental	8	871,852	3,856,234				4,728,086	8
Licenses & Permits	9	30,274	736				31,010	9
Charges for Service	10	401,125	58,305				459,430	10
Use of Money & Property	11	195,144	2,680				197,824	11
Miscellaneous	12	110,362	406,358				516,720	12
<b>Subtotal Revenues</b>	13	3,296,650	6,377,146				9,673,796	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	76,871					76,871	14
Operating Transfers In	15	9,463	846,247				855,710	15
Proceeds of Fixed Asset Sales	16	3,343	3,498				6,841	16
<b>Total Revenues &amp; Other Sources</b>	17	3,386,327	7,226,891				10,613,218	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18	794,091	18,546				812,637	18
Physical Health Social Services	19	922,621					922,621	19
Mental Health, MR & DD	20		1,125,038				1,125,038	20
County Environment and Education	21	433,130	603,767				1,036,897	21
Roads & Transportation	22		4,357,083				4,357,083	22
Government Services to Residents	23	317,385	40,340				357,725	23
Administration	24	741,365	40,657				782,022	24
Nonprogram Current	25	940					940	25
Debt Service	26		362,562				362,562	26
Capital Projects	27		654,964				654,964	27
<b>Subtotal Expenditures</b>	28	3,209,532	7,202,957				10,412,489	28
Other Financing Uses:								
Operating Transfers Out	29	84,525	771,185				855,710	29
<b>Total Expenditures &amp; Other Uses</b>	30	3,294,057	7,974,142				11,268,199	30
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>	31	92,270	(747,251)				(654,981)	31
Beginning Fund Balance - July 1, 2004	32	1,937,966	3,887,927				5,825,893	32
Increase (Decrease) in Reserves	33							33
Fund Balance - Reserved	34							34
Fund Balance - Unreserved/Designated	35							35
Fund Balance - Unreserved/Undesignated	36	2,030,236	3,548,660				5,578,896	36
<b>Total Ending Fund Balance - June 30, 2005</b>	37	2,030,236	3,548,660				5,578,896	37

Notes to the financial statement, if any:

## REVENUES DETAIL

County Name: GUTHRIE

County No: 39

## 2004/2005 ANNUAL FINANCIAL REPORT

9/9/2005

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 2004/2005 (K)	
TAXES LEVIED ON PROPERTY	1	1,467,073	208,498	523,958	684,333						2,883,862	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	3,718	531	1,321	763						6,333	2
LESS: CREDITS TO TAXPAYERS	3	84,743	12,105	30,275	35,662						162,785	3
=1000 NET CURRENT PROPERTY TAXES	*4	1,378,612	195,862	492,362	647,908						2,714,744	4
1010 DELINQ. PROPERTY TAX REVENUE	*5	4,587	655	1,638	2,580						9,460	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	48,274									48,274	6
OTHER COUNTY TAXES:												
12xx Other County Taxes	7	101	14	36							151	7
13xx Local Option Taxes	8				457,907						457,907	8
14xx Gambling Taxes	9											9
15xx TIF Tax Revenues	10						407,984				407,984	10
16xx Utility Tax Replacement Excise Taxes	11	52,314	7,474	18,684	23,734						102,206	11
Subtotal (lines 7 - 11)	*12	52,415	7,488	18,720	481,641		407,984				968,248	12
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	13	8,411			799		2,346,125				2,355,335	13
21xx State Replacements Against Levied Taxes	14	86,567	12,366	30,917	35,739		249				165,838	14
22xx Other State Tax Replacements	15	1,347	192	411,440	449		12				413,440	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	231,321		44,790			337,023				613,134	16
25xx Contributions from Other Intergovernmental Units	17	82,054		30,121	87,179		208,168	170			407,692	17
26xx, 27xx State Grants and Entitlements	18	184,853		151,586			161,652	9,485			507,576	18
28xx Federal Grants and Entitlements	19	194,955									194,955	19
29xx Payments in Lieu of Taxes	20	69,737	49	123	207						70,116	20
Subtotal (lines 13 - 20)	*21	859,245	12,607	668,977	124,373		3,052,968	9,916			4,728,086	21
3xxx LICENSES & PERMITS	*22	30,274					736				31,010	22
4xxx, 5xxx CHARGES FOR SERVICE	*23	401,125			21,683		16	36,606			459,430	23
6xxx USE OF MONEY & PROPERTY	*24	195,144					117	2,563			197,824	24
8xxx MISCELLANEOUS	*25	110,362		774	272,193		118,238	15,153			516,720	25
Total Revenues*	26	3,080,038	216,612	1,182,471	1,550,378		3,172,075	880,206			9,673,796	26
OTHER FINANCING SOURCES:												
OPERATING TRANSFERS IN:												
9000 From General Basic	27						64,587	19,938			84,525	27
9020 From Rural Services Basic	28						761,722				761,722	28
90xx From Other Budgetary Funds	29	9,463									9,463	29
Subtotal (lines 27- 29)	30	9,463					826,309	19,938			855,710	30
91xx PROCEEDS\IGEN LONG-TERM DEBT	31	76,871									76,871	31
92xx PROCEEDS\IGEN FIXED ASSET SALES	32	3,343					3,498				6,841	32
Total Revenues and Other Sources	33	3,169,715	216,612	1,182,471	1,550,378		4,001,882	900,144			10,613,218	33
Beginning Fund Balance - July 1, 2004	34	1,833,042	104,924	3,666	767,878		2,898,662	217,721			5,825,893	34
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35	5,002,757	321,536	1,186,137	2,318,256		6,900,544	1,117,865			16,439,111	35

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

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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 2004/2005 (K)	
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services	1	252,356							252,356	1
1010 - Investigations	2	7,115					18,546		25,661	2
1020 - Unified Law Enforcement	3									3
1030 - Contract Law Enforcement	4									4
1040 - Law Enforcement Communications	5	187,139							187,139	5
1050 - Adult Correctional Services	6	60,805							60,805	6
1060 - Administration	7	111,136							111,136	7
Subtotal	8	618,551					18,546		637,097	8
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	9	114,352							114,352	9
1110 - Medical Examinations	10	11,806							11,806	10
1120 - Child Support Recovery	11									11
Subtotal	12	126,158							126,158	12
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services	13									13
1210 - Emergency Management	14	8,800							8,800	14
1220 - Fire Protection Services	15									15
1230 - E911 Service Board	16	5,602							5,602	16
Subtotal	17	14,402							14,402	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>										
1400 - Physical Operations	18			413					413	18
1410 - Research & Other Assistance	19			9,944					9,944	19
1420 - Bailiff Services	20			2,921					2,921	20
Subtotal	21			13,278					13,278	21
<b>COURT PROCEEDINGS PROGRAM</b>										
1500 - Juries & Witnesses	22			1,632					1,632	22
1510 - (Reserved)	23									23
1520 - Detention Services	24									24
1530 - Court Costs	25									25
1540 - Service of Civil Papers	26			3,276					3,276	26
Subtotal	27			4,908					4,908	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution	28			16,027					16,027	28
1610 - Juvenile Representation Services	29									29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30			767					767	30
Subtotal	31			16,794					16,794	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	759,111		34,980			18,546		812,637	32

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

County No: 39  
County Name: GUTHRIE

9/9/2005

**2004/2005 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 2004/2005 (K)	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>										
3000 - Personal & Family Health Services	1									1
3010 - Communicable Disease Prevention & Control Services	2									2
3020 - Sanitation	3	187,668							187,668	3
3040 - Health Administration	4	428,428							428,428	4
3050 - Support of Hospitals	5									5
Subtotal	6	616,096							616,096	6
<b>SERVICES TO POOR PROGRAM</b>										
3100 - Administration	7	23,071							23,071	7
3110 - General Welfare Services	8	21,952							21,952	8
3120 - Care in County Care Facility	9									9
Subtotal	10	45,023							45,023	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>										
3200 - Administration	11	1,159							1,159	11
3210 - General Services to Veterans	12	8,729							8,729	12
Subtotal	13	9,888							9,888	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>										
3300 - Youth Guidance	14		5,395						5,395	14
3310 - Family Protective Services	15									15
3320 - Services for Disabled Children	16									16
Subtotal	17		5,395						5,395	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>										
3400 - Services to the Elderly	18	214,632							214,632	18
3410 - Other Social Services	19	6,945							6,945	19
Subtotal	20	221,577							221,577	20
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	21	17,490							17,490	21
3510 - Preventive Services	22	7,152							7,152	22
Subtotal	23	24,642							24,642	23
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	24	917,226	5,395						922,621	24

**SERVICE AREA 4**  
**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

County No: 39  
County Name: GUTHRIE

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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 2004/2005 (K)	
<b>SERVICES TO PERSONS WITH:</b>										
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>	1		106,942						106,942	1
<b>41XX - CHRONIC MENTAL ILLNESS</b>	2		366,791						366,791	2
<b>42XX - MENTAL RETARDATION</b>	3		643,471						643,471	3
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>	4		7,834						7,834	4
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	5		1,125,038						1,125,038	5

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

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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 2004/2005 (K)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>										
6000 - Natural Resources Conservation	1						1,437		1,437	1
6010 - Weed Eradication	2			88,096					88,096	2
6020 - Solid Waste Disposal	3			424,234					424,234	3
6030 - Environmental Restoration	4									4
Subtotal	5			512,330			1,437		513,767	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>										
6100 - Administration	6	69,325							69,325	6
6110 - Maintenance & Operations	7	114,102							114,102	7
6120 - Recreation & Environmental Educ.	8	159,739							159,739	8
Subtotal	9	343,166							343,166	9
<b>ANIMAL CONTROL PROGRAM</b>										
6200 - Animal Shelter	10									10
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	11
Subtotal	12	200							200	12
<b>COUNTY DEVELOPMENT PROGRAM</b>										
6300 - Land Use & Building Controls	13	5,850							5,850	13
6310 - Housing Rehabilitation & Develop.	14									14
6320 - Economic Development	15	58,037							58,037	15
Subtotal	16	63,887							63,887	16
<b>EDUCATIONAL SERVICES PROGRAM</b>										
6400 - Libraries	17			90,000					90,000	17
6410 - Historic Preservation	18									18
6420 - Fair & 4-H Clubs	19	14,101							14,101	19
6430 - Fairgrounds	20	11,776							11,776	20
6440 - Memorial Halls	21									21
6450 - Other Educational Services	22									22
Subtotal	23	25,877		90,000					115,877	23
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	24	433,130		602,330			1,437		1,036,897	24

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

County Name: GUTHRIE County No: 39

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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 2004/2005 (K)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration	1					188,219			188,219	1
7010 - Engineering	2					264,901			264,901	2
Subtotal	3					453,120			453,120	3
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts	4					148,858			148,858	4
7110 - Roads	5					2,333,508			2,333,508	5
7120 - Snow & Ice Control	6					47,576			47,576	6
7130 - Traffic Controls	7					45,158			45,158	7
7140 - Road Clearing	8					47,205			47,205	8
Subtotal	9					2,622,305			2,622,305	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - New Equipment	10					581,230			581,230	10
7210 - Equipment Operations	11					600,634			600,634	11
7220 - Tools, Materials & Supplies	12					65,498			65,498	12
7230 - Real Estate & Buildings	13					13,116			13,116	13
Subtotal	14					1,260,478			1,260,478	14
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation	15			21,180					21,180	15
7310 - Ground Transportation	16									16
Subtotal	17			21,180					21,180	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18			21,180		4,335,903			4,357,083	18



**SERVICE AREA 8  
GOVERNMENT SERVICES TO RESIDENTS**

County No: 39  
County Name: GUTHRIE

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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 2004/2005 (K)	
<b>REPRESENTATION SERVICES PROGRAM</b>										
8000 - Elections Administration	1	61,452							61,452	1
8010 - Local Elections	2	8,049							8,049	2
8020 - Township Officials	3	1,640							1,640	3
Subtotal	4	71,141							71,141	4
<b>STATE ADMINISTRATIVE SERVICES</b>										
8100 - Motor Vehicle Registrations & Licensing	5	135,492							135,492	5
8110 - Recording of Public Documents	6	110,752					40,340		151,092	6
Subtotal	7	246,244					40,340		286,584	7
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	8	317,385					40,340		357,725	8

**SERVICE AREA 9  
ADMINISTRATION**

County Name: GUTHRIE County No: 39

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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 2004/2005 (K)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1	175,372							175,372	1
9010 - Administrative Management Services	2	106,293							106,293	2
9020 - Treasury Management Services	3	103,222							103,222	3
9030 - Other Policy & Administration	4	34,917							34,917	4
Subtotal	5	419,804							419,804	5
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6	237,780							237,780	6
9110 - Data Processing Services	7									7
Subtotal	8	237,780							237,780	8
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	9								39,882	9
9210 - Safety of Workplace	10					40,657			76,006	10
9220 - Fidelity of Public Officers	11								8,550	11
9230 - Unemployment Compensation	12									12
Subtotal	13					40,657			124,438	13
<b>TOTAL - ADMINISTRATION</b>	14	657,584				40,657			782,022	14

## 2004/2005 ANNUAL FINANCIAL REPORT

## NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

9/9/2005

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 2004/2005 (K)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>												
0010 - County Farm Operations	1											1
0020 - Interest on Short-Term Debt	2											2
0030 - Other Nonprogram Current	3	940									940	3
0040 - Other County Enterprises	4											4
TOTAL - NONPROGRAM CURRENT	5	940									940	5
<b>LONG-TERM DEBT SERVICE</b>												
0100 - Principal	6						229,698				229,698	6
0110 - Interest and Fiscal Charges	7						132,864				132,864	7
TOTAL - LONG-TERM DEBT SERVICE	8						362,562				362,562	8
<b>CAPITAL PROJECTS</b>												
0200 - Roadway Construction	9					654,964					654,964	9
0210 - Conservation Land Acquisition & Dev.	10											10
0220 - Other Capital Projects	11											11
TOTAL - CAPITAL PROJECTS	12					654,964					654,964	12
<b>EXPENDITURES SUMMARY</b>												
- Total Public Safety and Legal Services	13	759,111	34,980				18,546				812,637	13
- Total Physical Health and Social Services	14	917,226	5,395								922,621	14
- Total Mental Health, MR & DD	15			1,125,038							1,125,038	15
- Total County Environment and Education	16	433,130			602,330		1,437				1,036,897	16
- Total Roads & Transportation	17				21,180		4,335,903				4,357,083	17
- Total Government Services to Residents	18	317,385					40,340				357,725	18
- Total Administration	19	657,584	83,781				40,657				782,022	19
- Total Nonprogram Current	20	940									940	20
- Total Long-Term Debt Service	21						362,562				362,562	21
- Total Capital Projects	22					654,964					654,964	22
TOTAL - ALL EXPENDITURES (lines13-22)	23	3,085,376	124,156	1,125,038	623,510		5,031,524	422,885			10,412,489	23
<b>OTHER BUDGETARY FINANCING USES</b>												
<b>OPERATING TRANSFERS OUT</b>												
- To General Supplemental	24											24
- To Rural Services Supplemental	25											25
- To Secondary Roads	26	64,587			761,722						826,309	26
- To Other Budgetary Funds	27	19,938					9,463				29,401	27
TOTAL OPERATING TRANSFERS OUT	28	84,525			761,722		9,463				855,710	28
Increase (Decrease) In Reserves	29											29
Fund Balance - Reserved	30											30
Fund Balance - Unreserved/Designated	31											31
Fund Balance - Unreserved/Undesignated	32	1,832,856	197,380	61,099	933,024		1,859,557	694,980			5,578,896	32
Total Ending Fund Balance - June 30, 2005	33	1,832,856	197,380	61,099	933,024		1,859,557	694,980			5,170,912	33
<b>TOTAL REQUIREMENTS (Lines 23+28-29+33)</b>	34	5,002,757	321,536	1,186,137	2,318,256		6,900,544	1,117,865			16,439,111	34

## SERVICE AREA 4 -- SUPPORTING DETAIL

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

Reporting Accounting Basis:		TOTALS
CASH		Actual
		2004/2005
		(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	
<b>401X - GENERAL ADMINISTRATION</b>		
4011 - Direct Administration	6	51,199
4012 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	51,199
<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	
<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	
<b>404X - TREATMENT SERVICES</b>		
4041 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	49,070
- 309 Partial Hospitalization	32	
- 399 Other	33	4,236
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	53,306

**2004/2005 ANNUAL FINANCIAL REPORT**

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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	
		2004/2005	
		(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>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>	<b>70</b>		
<b>407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>			
4071 - State Mental Health Institutes			
- 319 Inpatient	71		
- 399 Other	72		
4072 - State Hospital Schools			
- 319 Inpatient	73		
- 399 Other	74		
4073 - Other Public/Private Hospitals			
- 319 Inpatient	75		
- 399 Other	76		
4074 - Commitments			
- 300 Diagnostic Evaluation Related to Commitment	77		
- 353 Sheriff Transportation	78	2,035	
- 393 Legal Representation for Commitment	79	390	
- 395 Mental Health Advocates	80		
- 399 Other	81	12	
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>2,437</b>	
<b>TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 &amp; 2)</b>	<b>83</b>	<b>106,942</b>	

## SERVICE AREA 4 -- SUPPORTING DETAIL

## SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS
CASH		Actual 2004/2005 (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	
<b>411X - GENERAL ADMINISTRATION</b>		
4111 - Direct Administration	6	
4112 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	8	
<b>412X - COORDINATION SERVICES</b>		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	2,775
- 399 Other	11	
4122 - Services Management	12	
<b>Subtotal - Coordination Services</b>	13	2,775
<b>413X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4131 - Transportation (Non-Sheriff)	14	462
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	1,063
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	12,830
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	26	14,355
<b>414X - TREATMENT SERVICES</b>		
4141 - Physiological Treatment		
- 305 Outpatient	27	631
- 306 Prescription Medication	28	1,470
- 307 In-Home Nursing	29	13,839
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	29,083
- 309 Partial Hospitalization	32	3,000
- 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	48,023

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

Reporting Accounting Basis:		<b>TOTALS</b>
CASH		Actual 2004/2005 (K)
<b>4150 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	71,278
- 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>71,278</b>
<b>416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	13,754
- 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	3,533
4164 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4165 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	133,678
- 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>150,965</b>
<b>417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES</b>		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	53,097
- 399 Other	72	
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	10,251
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	3,186
- 393 Legal Representation for Commitment	79	543
- 395 Mental Health Advocates	80	11,150
- 399 Other	81	1,168
<b>Subtotal - Institutional/Hospital/Commitment Services</b>	<b>82</b>	<b>79,395</b>
<b>TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 &amp; 4)</b>	<b>83</b>	<b>366,791</b>

**2004/2005 ANNUAL FINANCIAL REPORT**

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

Reporting Accounting Basis:		<b>TOTALS</b>
CASH		Actual 2004/2005 (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>421X - GENERAL ADMINISTRATION</b>		
4211 - Direct Administration	6	
4212 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	<b>8</b>	
<b>422X - COORDINATION SERVICES</b>		
4221 - Case Management		
- 374 Case Management - Medicaid Match	9	12,890
- 375 Case Management - 100% County	10	2,580
- 399 Other	11	
4222 - Services Management	12	
<b>Subtotal - Coordination Services</b>	<b>13</b>	<b>15,470</b>
<b>423X - PERSONAL AND ENVIRONMENTAL SUPPORT</b>		
4231 - Transportation (Non-Sheriff)	14	12,892
4232 - 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	315
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4233 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
<b>Subtotal - Personal and Environmental Support</b>	<b>26</b>	<b>13,207</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>	



**2004/2005 ANNUAL FINANCIAL REPORT**

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

Reporting Accounting Basis: CASH		<b>TOTALS</b>
		Actual 2004/2005 (K)
<b>4250 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	118,829
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	314
- 368 Supported Employment Services	44	5,201
- 369 Enclave	45	
- 399 Other	46	
<b>Subtotal - Vocational and Day Services</b>	47	124,344
<b>426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS</b>		
4263 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	8,971
- 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	143,412
- 399 Other	55	275
4264 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	3,450
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4265 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	132,030
- 315 Residential Care Facility For The Mentally Retarded	65	13,374
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	45,703
- 399 Other	69	
<b>Subtotal - Licensed/Certified Living Arrangements</b>	70	347,215
<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	143,220
- 399 Other	74	
4273 - Other Public/Private Hospitals		
- 319 Inpatient	75	15
- 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>	82	143,235
<b>TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 &amp; 6)</b>	83	643,471

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

**SERVICE AREA 4 -- SUPPORTING DETAIL**

**SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES**

Reporting Accounting Basis:		<b>TOTALS</b>
CASH		Actual 2004/2005 (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>	<b>5</b>	
<b>431X - GENERAL ADMINISTRATION</b>		
4311 - Direct Administration	6	
4312 - Purchased Administration	7	
<b>Subtotal - General Administration</b>	<b>8</b>	
<b>432X - COORDINATION SERVICES</b>		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	
<b>Subtotal - Coordination Services</b>	<b>13</b>	
<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>	<b>26</b>	
<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>	<b>39</b>	

**2004/2005 ANNUAL FINANCIAL REPORT**

9/9/2005

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

Reporting Accounting Basis		<b>TOTALS</b>
CASH		Actual
		2004/2005
		(K)
<b>4350 - VOCATIONAL AND DAY SERVICES</b>		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	4,900
- 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>4,900</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	
- 399 Other	55	
4364 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4365 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	2,934
- 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>2,934</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>TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 &amp; 8)</b>	<b>83</b>	<b>7,834</b>
<b>GRAND TOTAL -- SERVICE AREA 4</b>	<b>84</b>	<b>1,125,038</b>

**2004/2005 ANNUAL FINANCIAL REPORT**

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

For the fiscal year ended: **June 30, 2005**

9/9/2005

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

Notes to the financial statement, if any:

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Co. Number: 39

**ERROR MESSAGE LISTINGS**

County: GUTHRIE

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

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

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

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

#

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FORM638 -R (PUBLISHED SUMMARY:

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

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

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#

#

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

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

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

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