

RESOLUTION FOR INTERFUND  
EXPENSE TRANSFER

# 324-06-19-07

WHEREAS, Section 331.432 of 2005, Code of Iowa, as amended, prohibits appropriations for the Mental Health Fund to be allocated from any other fund of the county;

AND WHEREAS, the General Basic Fund has not been paid for indirect costs provided to the Mental Health Fund in FY 2007 and no reimbursements were made to the General Basic Fund for Case Management's indirect costs;

AND WHEREAS, an expense transfer is required to transfer funds from the Mental Health Fund #10000-10300-900-63-770 to the General Basic Fund #01000-09000-9040-01-770;

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County Board of Supervisors that the following expense transfer is hereby authorized to be made by the Jackson County Auditor:

SECTION 1. The sum of \$24,161.00 for an expense transfer to reimburse the General Basic Fund for indirect expenses is hereby ordered to be transferred from the Mental Health Fund #10000 to the General Basic Fund #01000, effective on June 19, 2007. (see Exhibit "A" attached document);

SECTION 2. The Auditor is directed to write a transfer slip and move the funds. The Treasurer shall be notified by the Auditor and shall be given the transfer slip and a copy of this resolution to document the transfer;

The above and foregoing resolution was adopted by the Board of Supervisors of Jackson County, Iowa on the 19<sup>th</sup> day of June, 2007, with the vote thereon being as follows:

AYE: Harry J. Kow

Steve F. Hume

John J. Wilkey

NAY: 0

ATTEST: M. J. J. Deppe  
Jackson County Auditor

AGENCY NAME: Jackson Co. Case Management  
 PROVIDER NO.: 01-21772

FY: 06/30/06  
 REPORT TYPE: Actual

### SCHEDULE D - EXPENSE REPORT

NO.	ACCOUNT TITLE	TARGETED CASE MANAGEMENT SERVICES							Indirect Service Costs
		Gross Total	Revenue Adjust	Excluded Costs	Adjusted Costs	W0578 MR/DD & BI	W0579 CMI	W0580 CMHW	
2110	Administrative	\$ 31,500			\$ 31,500	\$ 31,500			\$ 0
2120	Professional Staff - Direct	\$ 99,085			\$ 99,085	\$ 99,085			\$ 0
2130	Other - Direct	\$ 0			\$ 0	\$ 0			\$ 0
2150	Clerical	\$ 22,718			\$ 22,718	\$ 22,718			\$ 0
2190	Other Staff	\$ 0			\$ 0	\$ 0			\$ 0
2100	TOTAL SALARIES	\$ 153,303			\$ 153,303	\$ 153,303			\$ 0
2210	Health Benefits	\$ 26,377			\$ 26,377	\$ 26,377			\$ 0
2220	Retirement Plan	\$ 8,815			\$ 8,815	\$ 8,815			\$ 0
2290	Other Benefits	\$ 0			\$ 0	\$ 0			\$ 0
2200	TOTAL BENEFITS	\$ 35,192			\$ 35,192	\$ 35,192			\$ 0
2310	FICA Expense	\$ 11,291			\$ 11,291	\$ 11,291			\$ 0
2320	Unemployment	\$ 0			\$ 0	\$ 0			\$ 0
2350	Workmen's Compensation	\$ 0			\$ 0	\$ 0			\$ 0
2300	TOTAL PAYROLL TAXES	\$ 11,291			\$ 11,291	\$ 11,291			\$ 0
2450	Medical & Psych Services Purchased	\$ 30			\$ 30	\$ 30			\$ 0
2470	Accounting and Auditing	\$ 0			\$ 0	\$ 0			\$ 0
2480	Attorney's Fees	\$ 0			\$ 0	\$ 0			\$ 0
2490	CCMS/Background/Contract Labor	\$ 7,317			\$ 7,317	\$ 7,317			\$ 0
2400	TOTAL PROFESSIONAL FEES	\$ 37,417			\$ 37,417	\$ 37,417			\$ 0
2510	Office Supplies	\$ 2,281			\$ 2,281	\$ 2,281			\$ 0
2530	Medical Supplies	\$ 0			\$ 0	\$ 0			\$ 0
2540	Recreation & Craft Supplies	\$ 0			\$ 0	\$ 0			\$ 0
2550	Food	\$ 179			\$ 179	\$ 179			\$ 0
2590	Other - Copy count	\$ 576			\$ 576	\$ 576			\$ 0
2500	TOTAL SUPPLIES	\$ 836			\$ 836	\$ 836			\$ 0
2600	TELEPHONE & INTERNET	\$ 3,609			\$ 3,609	\$ 3,609			\$ 0
2700	POSTAGE & SHIPPING	\$ 306			\$ 306	\$ 306			\$ 0
2810	Rent of Space	\$ 0			\$ 0	\$ 0			\$ 0
2820	Building & Grounds Supplies	\$ 0			\$ 0	\$ 0			\$ 0
2830	Utilities	\$ 0			\$ 0	\$ 0			\$ 0
2840	Care of Buildings & Grounds	\$ 0			\$ 0	\$ 0			\$ 0
2870	Interest Expense	\$ 0			\$ 0	\$ 0			\$ 0
2880	Insurance & Property Taxes	\$ 0			\$ 0	\$ 0			\$ 0
2890	Other Occupancy Expense	\$ 0			\$ 0	\$ 0			\$ 0
2800	TOTAL OCCUPANCY EXPENSES	\$ 0			\$ 0	\$ 0			\$ 0

### SCHEDULE D - EXPENSE REPORT

NO.	ACCOUNT TITLE	TARGETED CASE MANAGEMENT SERVICES							Indirect Service Costs
		Gross Total	Revenue Adjust	Excluded Costs	Adjusted Costs	W0578 MR/DD & BI	W0579 CMI	W0580 CMHW	
3100	OUTSIDE PRIG/ART WORK	\$ 0			\$ 0	\$ 0			\$ 0
3210	Mileage & Auto Rental	\$ 5,993			\$ 5,993	\$ 5,993			\$ 0
3250	Agency Vehicles Expense	\$ 0			\$ 0	\$ 0			\$ 0
3280	Automobile Insurance	\$ 0			\$ 0	\$ 0			\$ 0
3290	Other Related Transportation	\$ 0			\$ 0	\$ 0			\$ 0
3200	TOTAL LOCAL TRAVEL	\$ 5,993			\$ 5,993	\$ 5,993			\$ 0
3310	Staff Development & Training	\$ 4,547			\$ 4,547	\$ 4,547			\$ 0
3320	Annual Meetings & Bus. Conference	\$ 0			\$ 0	\$ 0			\$ 0
3300	TOTAL CONFERENCE/CONVENTIONS	\$ 4,547			\$ 4,547	\$ 4,547			\$ 0
3400	SUBSCRIPTIONS/PUBLICATIONS	\$ 337			\$ 337	\$ 337			\$ 0
3510	Clothing & Personal Needs	\$ 0			\$ 0	\$ 0			\$ 0
3520	Other	\$ 0			\$ 0	\$ 0			\$ 0
3500	TOTAL ASSISTANCE	\$ 0			\$ 0	\$ 0			\$ 0
4100	ORGANIZATIONAL FEES	\$ 1,450			\$ 1,450	\$ 1,450			\$ 0
4200	AWARDS & DUES	\$ 0			\$ 0	\$ 0			\$ 0
4310	Agency Vehicle Repair	\$ 0			\$ 0	\$ 0			\$ 0
4320	Other Equipment Repair or Purchase	\$ 5,495			\$ 5,495	\$ 5,495			\$ 0
4300	REPAIRS/EXPENSES OF EQUIPMENT	\$ 5,495			\$ 5,495	\$ 5,495			\$ 0
4410	Agency Vehicles	\$ 0			\$ 0	\$ 0			\$ 0
4420	Equipment	\$ 1,590			\$ 1,590	\$ 1,590			\$ 0
4480	Buildings and Leaseholds	\$ 0			\$ 0	\$ 0			\$ 0
4400	TOTAL DEPRECIATION	\$ 1,590			\$ 1,590	\$ 1,590			\$ 0
4910	Moving & Recruitment	\$ 0			\$ 0	\$ 0			\$ 0
4920	Liability Insurance	\$ 0			\$ 0	\$ 0			\$ 0
4930	Refund/Reimbursement	\$ 988			\$ 988	\$ 988			\$ 0
4900	TOTAL MISCELLANEOUS	\$ 988			\$ 988	\$ 988			\$ 0
5000	INDIRECT SERVICE COSTS	\$ 24,161			\$ 24,161	\$ 24,161			\$ 24,161
TOTAL EXPENSES		\$ 258,645			\$ 258,645	\$ 258,645			\$ 24,161
ALLOCATION OF INDIRECT PROGRAM SERVICE COSTS						\$ 24,161			\$ 0
TOTAL SERVICE COSTS AFTER INDIRECT COST						\$ 258,645			\$ 0
UNITS OF SERVICE						1,210			0
UNIT COST						\$ 213.76			\$ 0.00