

Clay County
Statement of Revenues and Expenditures
1/1 - 5/31/2005
Cash Basis

Fund	Fund	Revenues	Expenses	Net
General	100 \$	9,304,842 \$	9,408,795 \$	(103,953)
Road & Bridge	220 \$	1,198,525 \$	1,229,417 \$	(30,892)
Park	240 \$	1,488,489 \$	1,633,600 \$	(145,110)
Law Enforcement	279 \$	1,396,580 \$	2,137,338 \$	(740,758)
Assessor	285 \$	1,374,382 \$	1,022,772 \$	351,610
TIF	290 \$	1,318,035 \$	2,406,507 \$	(1,088,473)
Use Tax	300 \$	1,235,461 \$	278,026 \$	957,436
County Revenue Checking Fund	110 \$	57 \$	- \$	57
Prosecutor Training Fund	260 \$	1,563 \$	- \$	1,563
Delinquent Sales Tax Fund	264 \$	6,596 \$	10,951 \$	(4,354)
Prosecutor Contingency Fund	265 \$	- \$	2,737 \$	(2,737)
Prosecutor Check Collection Fund	266 \$	44,647 \$	39,864 \$	4,783
Drug Court Fund	267 \$	2,062 \$	2,013 \$	49
Drug Task Force Fund	270 \$	91,707 \$	100,781 \$	(9,074)
Law Enforcement Training Fund	271 \$	6,309 \$	10,460 \$	(4,152)
Work Release Program Fund	272 \$	2,284 \$	20,364 \$	(18,080)
Concealed Weapons Fund	273 \$	15,878 \$	8,132 \$	7,746
Law Enforcement Grants	274 \$	406,530 \$	336,535 \$	69,995
Civil Fees Fund	278 \$	50,000 \$	- \$	50,000
Emergency Communications Fund	282 \$	170,311 \$	65,884 \$	104,427
Domestic Violence Fund	293 \$	10,763 \$	14,000 \$	(3,237)
Airport Construction Fund	401 \$	102,833 \$	107,576 \$	(4,743)
LINC Fund	403 \$	281 \$	752 \$	(470)
Juvenile Grants	404 \$	40 \$	- \$	40
Prosecutor Retirement	611 \$	- \$	3,230 \$	(3,230)
Special Road Districts Fund	641 \$	713,000 \$	653,627 \$	59,373
Road Improvement Fees Fund	655 \$	10,954 \$	- \$	10,954
Land Trustee Agency Fund	790 \$	- \$	- \$	-
Total		\$ 18,952,128 \$	\$ 19,493,361 \$	(541,233)

Does not include treasurer journal entries made in the first of each month.

Prepared by County Auditor Un-audited
Cash Basis

Clay County
Statement of Unencumbered Cash
1/1 - 5/31/2005
Cash Basis

Fund	Fund	Cash	Less Encumbrances	Unencumbered Cash	Investments	Cash Plus Investments
General	100	\$ 1,963,030	\$ (1,226,810)	\$ 736,220	\$ 600,538	\$ 1,336,758
Road & Bridge	220	\$ 718,708	\$ (94,738)	\$ 623,970		\$ 623,970
Park	240	\$ 857,724	\$ (415,068)	\$ 442,656		\$ 442,656
Law Enforcement	279	\$ 441,867	\$ (188,089)	\$ 253,778		\$ 253,778
Assessor	285	\$ 487,372	\$ (54,800)	\$ 432,572	\$ 537,695	\$ 970,266
TIF	290	\$ 158,141	\$ -	\$ 158,141		\$ 158,141
Use Tax	300	\$ 2,268,200	\$ (316,277)	\$ 1,951,922		\$ 1,951,922
County Revenue Checking Fund	110	\$ 5,047	\$ -	\$ 5,047		\$ 5,047
Prosecutor Training Fund	260	\$ 9,477	\$ -	\$ 9,477		\$ 9,477
Delinquent Sales Tax Fund	264	\$ 13,026	\$ -	\$ 13,026		\$ 13,026
Prosecutor Contingency Fund	265	\$ 18,462	\$ -	\$ 18,462		\$ 18,462
Prosecutor Check Collection Fund	266	\$ 30,093	\$ -	\$ 30,093		\$ 30,093
Drug Court Fund	267	\$ 107,636	\$ (250)	\$ 107,386		\$ 107,386
Drug Task Force Fund	270	\$ 181,907	\$ (39)	\$ 181,868		\$ 181,868
Law Enforcement Training Fund	271	\$ 12,834	\$ -	\$ 12,834		\$ 12,834
Work Release Program Fund	272	\$ 32,025	\$ -	\$ 32,025		\$ 32,025
Concealed Weapons Fund	273	\$ 35,468	\$ -	\$ 35,468		\$ 35,468
Law Enforcement Grants	274	\$ 296,457	\$ (18,145)	\$ 278,312		\$ 278,312
Civil Fees Fund	278	\$ 50,141	\$ -	\$ 50,141		\$ 50,141
Emergency Communications Fund	282	\$ 211,040	\$ (250)	\$ 210,790		\$ 210,790
Domestic Violence Fund	293	\$ 12,511	\$ -	\$ 12,511		\$ 12,511
Airport Construction Fund	401	\$ 49,332	\$ (9,703)	\$ 39,629		\$ 39,629
LINC Fund	403	\$ 33,701	\$ -	\$ 33,701		\$ 33,701
Juvenile Grants	404	\$ 4,857	\$ -	\$ 4,857		\$ 4,857
Prosecutor Retirement	611	\$ 4,522	\$ -	\$ 4,522		\$ 4,522
Special Road Districts Fund	641	\$ 528,349	\$ -	\$ 528,349		\$ 528,349
Road Improvement Fees Fund	655	\$ 94,644	\$ -	\$ 94,644		\$ 94,644
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ 7,087		\$ 7,087
		\$ 8,633,658	\$ (2,324,170)	\$ 6,309,488	\$ 1,138,233	\$ 8,448,005

As mentioned in the 2005 budget proceedings, the cash flow for the 279 fund is not in a good position. The County Auditor strongly recommends serious budget structural changes to the fund.

Clay County
 Financial Projection - Unaudited
 As of 5/31/2005
 Cash Basis

		Unencumbered Cash		Net Cash over (under)		Net Cash over (under)		Projected 8/1/2005
	Fund	As of 5/31/2005		June 2004 Revenues minus Expenses		July 2004 Revenues minus Expenses		Unencumbered Cash
General	100	\$	736,220	\$	579,980	\$	21,038	\$ 1,337,238
Road & Bridge	220	\$	623,970	\$	(95,320)	\$	331,660	\$ 860,310
Park	240	\$	442,656	\$	(207,222)	\$	179,220	\$ 414,653
Law Enforcement	279	\$	253,778	\$	144,009	\$	(130,714)	\$ 267,073
Assessor	285	\$	432,572	\$	(105,447)	\$	(139,846)	\$ 187,278
TIF	290	\$	158,141	\$	125,000	\$	(108,995)	\$ 174,146
Use Tax	300	\$	1,951,922	\$	131,689	\$	279,922	\$ 2,363,532
County Revenue Checking Fund	110	\$	5,047	\$	5	\$	1	\$ 5,053
Prosecutor Training Fund	260	\$	9,477	\$	286	\$	(2,594)	\$ 7,168
Delinquent Sales Tax Fund	264	\$	13,026	\$	823	\$	(2,104)	\$ 11,745
Prosecutor Contingency Fund	265	\$	18,462	\$	-	\$	-	\$ 18,462
Prosecutor Check Collection Fund	266	\$	30,093	\$	8,711	\$	(6,610)	\$ 32,194
Drug Court Fund	267	\$	107,386	\$	2,602	\$	34,153	\$ 144,140
Drug Task Force Fund	270	\$	181,868	\$	2,596	\$	(5,124)	\$ 179,340
Law Enforcement Training Fund	271	\$	12,834	\$	1,168	\$	(1,439)	\$ 12,563
Work Release Program Fund	272	\$	32,025	\$	1,318	\$	1,016	\$ 34,360
Concealed Weapons Fund	273	\$	35,468	\$	-	\$	-	\$ 35,468
Law Enforcement Grants	274	\$	278,312	\$	28,560	\$	(60,317)	\$ 246,556
Civil Fees Fund	278	\$	50,141	\$	-	\$	-	\$ 50,141
Emergency Communications Fund	282	\$	210,790	\$	7,398	\$	(22,010)	\$ 196,178
Domestic Violence Fund	293	\$	12,511	\$	2,475	\$	2,601	\$ 17,588
Airport Construction Fund	401	\$	39,629	\$	23,713	\$	(31,333)	\$ 32,010
LINC Fund	403	\$	33,701	\$	29	\$	(48)	\$ 33,682
Juvenile Grants	404	\$	4,857	\$	7	\$	(1,146)	\$ 3,718
Prosecutor Retirement	611	\$	4,522	\$	-	\$	(646)	\$ 3,876
Special Road Districts Fund	641	\$	528,349	\$	128,000	\$	23,802	\$ 680,151
Road Improvement Fees Fund	655	\$	94,644	\$	4,388	\$	11,931	\$ 110,963
Land Trustee Agency Fund	790	\$	7,087	\$	-	\$	-	\$ 7,087
		\$	6,309,488	\$	784,767	\$	372,417	\$ 7,466,673

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 Cash Basis