

Clay County  
Statement of Revenues and Expenditures  
1/1 - 8/1/2005  
Cash Basis

<b>Fund</b>	<b>Fund</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net</b>
General	100 \$	14,037,260 \$	13,222,723 \$	814,538
Road & Bridge	220 \$	1,604,121 \$	1,714,397 \$	(110,276)
Park	240 \$	2,949,752 \$	2,764,665 \$	185,087
Law Enforcement	279 \$	2,117,566 \$	2,639,631 \$	(522,065)
Assessor	285 \$	1,792,867 \$	1,301,655 \$	491,212
TIF	290 \$	2,049,612 \$	2,629,273 \$	(579,661)
Use Tax	300 \$	1,817,367 \$	861,056 \$	956,311
County Revenue Checking Fund	110 \$	99 \$	- \$	99
Prosecutor Training Fund	260 \$	2,250 \$	- \$	2,250
Delinquent Sales Tax Fund	264 \$	8,191 \$	15,139 \$	(6,948)
Prosecutor Contingency Fund	265 \$	- \$	2,737 \$	(2,737)
Prosecutor Check Collection Fund	266 \$	59,136 \$	57,582 \$	1,554
Drug Court Fund	267 \$	2,237 \$	5,082 \$	(2,845)
Drug Task Force Fund	270 \$	100,977 \$	144,631 \$	(43,654)
Law Enforcement Training Fund	271 \$	9,086 \$	14,045 \$	(4,959)
Work Release Program Fund	272 \$	5,250 \$	22,139 \$	(16,888)
Concealed Weapons Fund	273 \$	17,894 \$	9,196 \$	8,698
Law Enforcement Grants	274 \$	439,458 \$	430,248 \$	9,210
Civil Fees Fund	278 \$	50,000 \$	- \$	50,000
Emergency Communications Fund	282 \$	189,696 \$	220,687 \$	(30,991)
Domestic Violence Fund	293 \$	19,131 \$	14,000 \$	5,131
Airport Construction Fund	401 \$	186,937 \$	189,698 \$	(2,761)
LINC Fund	403 \$	444 \$	852 \$	(407)
Juvenile Grants	404 \$	63 \$	- \$	63
Prosecutor Retirement	611 \$	- \$	4,522 \$	(4,522)
Special Road Districts Fund	641 \$	995,000 \$	872,951 \$	122,049
Road Improvement Fees Fund	655 \$	10,954 \$	- \$	10,954
Land Trustee Agency Fund	790 \$	- \$	- \$	-
<b>Total</b>		<b>\$ 28,465,350 \$</b>	<b>\$ 27,136,909 \$</b>	<b>\$ 1,328,442</b>

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 - 8/1/2005  
Cash Basis

Fund	Fund	Cash	Less Encumbrances	Unencumbered Cash	Investments	Cash Plus Investments
General	100	\$ 2,138,858	\$ (1,329,490)	\$ 809,368	\$ 600,000	\$ 1,409,368
Road & Bridge	220	\$ 589,149	\$ (148,815)	\$ 440,334		\$ 440,334
Park	240	\$ 1,137,041	\$ (159,662)	\$ 977,380		\$ 977,380
Law Enforcement	279	\$ 605,454	\$ (133,886)	\$ 471,568		\$ 471,568
Assessor	285	\$ 559,991	\$ (50,433)	\$ 509,558	\$ 540,720	\$ 1,050,279
TIF	290	\$ 666,953	\$ (23,737)	\$ 643,216		\$ 643,216
Use Tax	300	\$ 2,529,816	\$ (385,728)	\$ 2,144,088		\$ 2,144,088
County Revenue Checking Fund	110	\$ 10,158	\$ -	\$ 10,158		\$ 10,158
Prosecutor Training Fund	260	\$ 10,164	\$ -	\$ 10,164		\$ 10,164
Delinquent Sales Tax Fund	264	\$ 10,433	\$ -	\$ 10,433		\$ 10,433
Prosecutor Contingency Fund	265	\$ 18,462	\$ -	\$ 18,462		\$ 18,462
Prosecutor Check Collection Fund	266	\$ 26,864	\$ -	\$ 26,864		\$ 26,864
Drug Court Fund	267	\$ 104,743	\$ (250)	\$ 104,493		\$ 104,493
Drug Task Force Fund	270	\$ 141,461	\$ -	\$ 141,461		\$ 141,461
Law Enforcement Training Fund	271	\$ 12,027	\$ (423)	\$ 11,604		\$ 11,604
Work Release Program Fund	272	\$ 33,217	\$ -	\$ 33,217		\$ 33,217
Concealed Weapons Fund	273	\$ 36,420	\$ (798)	\$ 35,622		\$ 35,622
Law Enforcement Grants	274	\$ 220,908	\$ (1,295)	\$ 219,613		\$ 219,613
Civil Fees Fund	278	\$ 50,141	\$ -	\$ 50,141		\$ 50,141
Emergency Communications Fund	282	\$ 75,623	\$ (250)	\$ 75,373		\$ 75,373
Domestic Violence Fund	293	\$ 20,880	\$ -	\$ 20,880		\$ 20,880
Airport Construction Fund	401	\$ 76,156	\$ (16,069)	\$ 60,087		\$ 60,087
LINC Fund	403	\$ 33,764	\$ (160)	\$ 33,604		\$ 33,604
Juvenile Grants	404	\$ 4,880	\$ -	\$ 4,880		\$ 4,880
Prosecutor Retirement	611	\$ 3,230	\$ -	\$ 3,230		\$ 3,230
Special Road Districts Fund	641	\$ 591,025	\$ -	\$ 591,025		\$ 591,025
Road Improvement Fees Fund	655	\$ 99,653	\$ -	\$ 99,653		\$ 99,653
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ 7,087		\$ 7,087
		\$ 9,814,558	\$ (2,250,996)	\$ 7,563,561	\$ 1,140,720	\$ 8,704,282

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 8/1/2005

Cash Basis

Fund	Investments & Unencumbered Cash	Cash over (under) Aug 2004 Revenues minus Expenses	Cash over (under) Sept 2004 Revenues minus Expenses	Cash over (under) Oct 2004 Revenues minus Expenses	Cash over (under) Nov 2004 Revenues minus Expenses	Cash over (under) Dec 2004 Revenues minus Expenses	12/31/2005
							Unaudited Projected Carryover
General	100 \$	1,409,368 \$	(556,057) \$	885,835 \$	(479,174) \$	(269,619) \$	815,798 \$ 1,806,151
Road & Bridge	220 \$	440,334 \$	(16,842) \$	56,631 \$	7,248 \$	7,153 \$	50,607 \$ 545,130
Park	240 \$	977,380 \$	(45,216) \$	88,234 \$	(54,912) \$	(181,514) \$	263 \$ 784,234
Law Enforcement	279 \$	471,568 \$	157,568 \$	234,900 \$	(222,239) \$	(50,478) \$	179,191 \$ 770,511
Assessor	285 \$	1,050,279 \$	48,640 \$	(113,537) \$	(184,428) \$	(109,668) \$	(171,343) \$ 519,944
TIF	290 \$	643,216 \$	71,326 \$	17,859 \$	(709,914) \$	(285,826) \$	126,592 \$ (136,749)
Use Tax	300 \$	2,144,088 \$	198,806 \$	(488,703) \$	(117,577) \$	(65,861) \$	244,197 \$ 1,914,950
County Revenue Checking Fund	110 \$	10,158 \$	10,216 \$	7 \$	11 \$	13 \$	10,206 \$ 30,611
Prosecutor Training Fund	260 \$	10,164 \$	306 \$	402 \$	286 \$	(5,636) \$	332 \$ 5,853
Delinquent Sales Tax Fund	264 \$	10,433 \$	(712) \$	(1,133) \$	(912) \$	1,860 \$	(256) \$ 9,279
Prosecutor Contingency Fund	265 \$	18,462 \$	(10,000) \$	(8,801) \$	- \$	- \$	- \$ (340)
Prosecutor Check Collection Fund	266 \$	26,864 \$	(5,878) \$	(14,666) \$	1,667 \$	(943) \$	(6,297) \$ 746
Drug Court Fund	267 \$	104,493 \$	454 \$	(160) \$	(184,322) \$	(12,362) \$	- \$ (91,897)
Drug Task Force Fund	270 \$	141,461 \$	(809) \$	21,939 \$	(4,798) \$	24,025 \$	26,257 \$ 208,075
Law Enforcement Training Fund	271 \$	11,604 \$	(1,323) \$	741 \$	1,142 \$	(2,653) \$	(377) \$ 9,134
Work Release Program Fund	272 \$	33,217 \$	(5,848) \$	(4,438) \$	47,947 \$	(21,696) \$	1,620 \$ 50,803
Concealed Weapons Fund	273 \$	35,622 \$	7,057 \$	17,394 \$	4,842 \$	(9,386) \$	6,105 \$ 61,634
Law Enforcement Grants	274 \$	219,613 \$	(37,599) \$	(2,207) \$	(73,254) \$	19,792 \$	60,073 \$ 186,418
Civil Fees Fund	278 \$	50,141 \$	- \$	(49,859) \$	- \$	- \$	- \$ 282
Emergency Communications Fund	282 \$	75,373 \$	58,771 \$	(75,779) \$	5,033 \$	82,650 \$	(163,906) \$ (17,858)
Domestic Violence Fund	293 \$	20,880 \$	(11,214) \$	3,534 \$	2,803 \$	1,646 \$	1,898 \$ 19,547
Airport Construction Fund	401 \$	60,087 \$	32,355 \$	(73,346) \$	18,112 \$	(17,142) \$	(4,694) \$ 15,371
LINC Fund	403 \$	33,604 \$	(61) \$	(262) \$	4 \$	(207) \$	(320) \$ 32,758
Juvenile Grants	404 \$	4,880 \$	(2,606) \$	6 \$	6 \$	7 \$	- \$ 2,293
Prosecutor Retirement	611 \$	3,230 \$	(646) \$	(646) \$	(646) \$	(646) \$	(646) \$ -
Special Road Districts Fund	641 \$	591,025 \$	22,790 \$	22,087 \$	23,802 \$	23,802 \$	23,802 \$ 707,308
Road Improvement Fees Fund	655 \$	99,653 \$	4,358 \$	(36,956) \$	6,729 \$	30,000 \$	7,695 \$ 111,478
Land Trustee Agency Fund	790 \$	7,087 \$	- \$	- \$	- \$	- \$	- \$ 7,087
	\$	8,704,282 \$	(82,164) \$	479,072 \$	(1,912,546) \$	(842,688) \$	1,206,797 \$ 7,552,753