

Clay County  
Statement of Revenues and Expenditures  
1/1 - 9/30/2005  
Cash Basis

<b>Fund</b>	<b>Fund</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net</b>
General	100 \$	17,546,449 \$	17,287,395 \$	259,054
Road & Bridge	220 \$	2,011,009 \$	2,100,511 \$	(89,502)
Park	240 \$	3,692,051 \$	3,518,077 \$	173,974
Law Enforcement	279 \$	2,686,396 \$	3,054,485 \$	(368,089)
Assessor	285 \$	1,981,890 \$	1,643,286 \$	338,604
TIF	290 \$	2,639,612 \$	3,062,654 \$	(423,042)
Use Tax	300 \$	2,439,178 \$	1,483,676 \$	955,502
County Revenue Checking Fund	110 \$	147 \$	- \$	147
Prosecutor Training Fund	260 \$	3,081 \$	- \$	3,081
Delinquent Sales Tax Fund	264 \$	10,662 \$	16,639 \$	(5,977)
Prosecutor Contingency Fund	265 \$	- \$	2,737 \$	(2,737)
Prosecutor Check Collection Fund	266 \$	75,102 \$	70,203 \$	4,899
Drug Court Fund	267 \$	2,487 \$	7,524 \$	(5,036)
Drug Task Force Fund	270 \$	169,125 \$	189,217 \$	(20,092)
Law Enforcement Training Fund	271 \$	12,413 \$	16,416 \$	(4,003)
Work Release Program Fund	272 \$	11,698 \$	44,660 \$	(32,962)
Concealed Weapons Fund	273 \$	21,758 \$	11,552 \$	10,206
Law Enforcement Grants	274 \$	467,778 \$	553,565 \$	(85,787)
Civil Fees Fund	278 \$	50,000 \$	- \$	50,000
Emergency Communications Fund	282 \$	274,937 \$	297,979 \$	(23,042)
Domestic Violence Fund	293 \$	28,477 \$	14,000 \$	14,477
Airport Construction Fund	401 \$	237,487 \$	214,574 \$	22,912
LINC Fund	403 \$	620 \$	1,265 \$	(645)
Juvenile Grants	404 \$	89 \$	- \$	89
Prosecutor Retirement	611 \$	- \$	5,814 \$	(5,814)
Special Road Districts Fund	641 \$	1,277,000 \$	1,092,275 \$	184,725
Road Improvement Fees Fund	655 \$	- \$	- \$	-
Land Trustee Agency Fund	790 \$	- \$	- \$	-
<b>Total</b>		<b>\$ 35,639,442 \$</b>	<b>\$ 34,688,502 \$</b>	<b>\$ 950,941</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 - 9/30/2005  
Cash Basis

Fund	Fund	Cash	Less Encumbrances	Unencumbered Cash	Investments	Cash Plus Investments
General	100	\$ 1,458,675	\$ (319,631)	\$ 1,139,044	\$ 600,000	\$ 1,739,044
Road & Bridge	220	\$ 600,414	\$ (51,714)	\$ 548,700		\$ 548,700
Park	240	\$ 1,099,195	\$ (109,691)	\$ 989,504		\$ 989,504
Law Enforcement	279	\$ 766,378	\$ (152,136)	\$ 614,242		\$ 614,242
Assessor	285	\$ 409,283	\$ (28,839)	\$ 380,444	\$ 540,720	\$ 921,164
TIF	290	\$ 823,572	\$ -	\$ 823,572		\$ 823,572
Use Tax	300	\$ 2,529,008	\$ (75,942)	\$ 2,453,065		\$ 2,453,065
County Revenue Checking Fund	110	\$ 8,286	\$ -	\$ 8,286		\$ 8,286
Prosecutor Training Fund	260	\$ 10,995	\$ -	\$ 10,995		\$ 10,995
Delinquent Sales Tax Fund	264	\$ 11,404	\$ -	\$ 11,404		\$ 11,404
Prosecutor Contingency Fund	265	\$ 18,462	\$ -	\$ 18,462		\$ 18,462
Prosecutor Check Collection Fund	266	\$ 30,209	\$ -	\$ 30,209		\$ 30,209
Drug Court Fund	267	\$ 102,551	\$ (250)	\$ 102,301		\$ 102,301
Drug Task Force Fund	270	\$ 167,219	\$ -	\$ 167,219		\$ 167,219
Law Enforcement Training Fund	271	\$ 12,983	\$ (624)	\$ 12,359		\$ 12,359
Work Release Program Fund	272	\$ 17,143	\$ -	\$ 17,143		\$ 17,143
Concealed Weapons Fund	273	\$ 37,928	\$ -	\$ 37,928		\$ 37,928
Law Enforcement Grants	274	\$ 126,917	\$ (31,749)	\$ 95,168		\$ 95,168
Civil Fees Fund	278	\$ 50,141	\$ (3,436)	\$ 46,706		\$ 46,706
Emergency Communications Fund	282	\$ 83,572	\$ (250)	\$ 83,322		\$ 83,322
Domestic Violence Fund	293	\$ 30,226	\$ -	\$ 30,226		\$ 30,226
Airport Construction Fund	401	\$ 273,364	\$ (14,379)	\$ 258,985		\$ 258,985
LINC Fund	403	\$ 33,526	\$ (20)	\$ 33,506		\$ 33,506
Juvenile Grants	404	\$ 4,905	\$ -	\$ 4,905		\$ 4,905
Prosecutor Retirement	611	\$ 1,938	\$ -	\$ 1,938		\$ 1,938
Special Road Districts Fund	641	\$ 653,701	\$ -	\$ 653,701		\$ 653,701
Road Improvement Fees Fund	655	\$ 62,977	\$ -	\$ 62,977		\$ 62,977
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ 7,087		\$ 7,087
		\$ 9,432,059	\$ (788,662)	\$ 8,643,397	\$ 1,140,720	\$ 9,784,118

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 9/30/2005  
 Cash Basis

		Investments & Unencumbered Cash	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
Fund						
General	100	\$ 1,739,044	\$ (479,174)	\$ (269,619)	\$ 815,798	\$ 1,806,050
Road & Bridge	220	\$ 548,700	\$ 7,248	\$ 7,153	\$ 50,607	\$ 613,707
Park	240	\$ 989,504	\$ (54,912)	\$ (181,514)	\$ 263	\$ 753,340
Law Enforcement	279	\$ 614,242	\$ (222,239)	\$ (50,478)	\$ 179,191	\$ 520,716
Assessor	285	\$ 921,164	\$ (184,428)	\$ (109,668)	\$ (171,343)	\$ 455,726
TIF	290	\$ 823,572	\$ (709,914)	\$ (285,826)	\$ 126,592	\$ (45,578)
Use Tax	300	\$ 2,453,065	\$ (117,577)	\$ (65,861)	\$ 244,197	\$ 2,513,825
County Revenue Checking Fund	110	\$ 8,286	\$ 11	\$ 13	\$ 10,206	\$ 18,517
Prosecutor Training Fund	260	\$ 10,995	\$ 286	\$ (5,636)	\$ 332	\$ 5,976
Delinquent Sales Tax Fund	264	\$ 11,404	\$ (912)	\$ 1,860	\$ (256)	\$ 12,095
Prosecutor Contingency Fund	265	\$ 18,462	\$ -	\$ -	\$ -	\$ 18,462
Prosecutor Check Collection Fund	266	\$ 30,209	\$ 1,667	\$ (943)	\$ (6,297)	\$ 24,635
Drug Court Fund	267	\$ 102,301	\$ -	\$ (12,362)	\$ -	\$ 89,939
Drug Task Force Fund	270	\$ 167,219	\$ (4,798)	\$ 24,025	\$ 26,257	\$ 212,703
Law Enforcement Training Fund	271	\$ 12,359	\$ 1,142	\$ (2,653)	\$ (377)	\$ 10,471
Work Release Program Fund	272	\$ 17,143	\$ 47,947	\$ (21,696)	\$ 1,620	\$ 45,015
Concealed Weapons Fund	273	\$ 37,928	\$ 4,842	\$ (9,386)	\$ 6,105	\$ 39,489
Law Enforcement Grants	274	\$ 95,168	\$ (73,254)	\$ 19,792	\$ 60,073	\$ 101,780
Civil Fees Fund	278	\$ 46,706	\$ -	\$ -	\$ -	\$ 46,706
Emergency Communications Fund	282	\$ 83,322	\$ 5,033	\$ 82,650	\$ -	\$ 171,005
Domestic Violence Fund	293	\$ 30,226	\$ 2,803	\$ 1,646	\$ 1,898	\$ 36,573
Airport Construction Fund	401	\$ 258,985	\$ 18,112	\$ (17,142)	\$ -	\$ 259,955
LINC Fund	403	\$ 33,506	\$ 4	\$ (207)	\$ (320)	\$ 32,984
Juvenile Grants	404	\$ 4,905	\$ 6	\$ 7	\$ -	\$ 4,919
Prosecutor Retirement	611	\$ 1,938	\$ (646)	\$ (646)	\$ (646)	\$ -
Special Road Districts Fund	641	\$ 653,701	\$ 23,802	\$ 23,802	\$ 23,802	\$ 725,107
Road Improvement Fees Fund	655	\$ 62,977	\$ 6,729	\$ 30,000	\$ 7,695	\$ 107,400
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ -	\$ -	\$ 7,087
		\$ 9,784,118	\$ (1,728,224)	\$ (842,688)	\$ 1,375,397	\$ 8,588,603

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