

Clay County  
Statement of Revenues and Expenditures  
1/1 - 10/31/2005  
Cash Basis

<b>Fund</b>	<b>Fund</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net</b>
General	100 \$	19,326,182 \$	18,877,801 \$	448,381
Road & Bridge	220 \$	2,256,511 \$	2,332,135 \$	(75,624)
Park	240 \$	4,037,277 \$	3,910,456 \$	126,821
Law Enforcement	279 \$	2,961,926 \$	3,375,397 \$	(413,470)
Assessor	285 \$	1,996,120 \$	1,772,109 \$	224,012
TIF	290 \$	3,090,676 \$	3,140,616 \$	(49,940)
Use Tax	300 \$	2,677,955 \$	2,191,185 \$	486,770
County Revenue Checking Fund	110 \$	177 \$	- \$	177
Prosecutor Training Fund	260 \$	3,493 \$	- \$	3,493
Delinquent Sales Tax Fund	264 \$	14,518 \$	20,806 \$	(6,287)
Prosecutor Contingency Fund	265 \$	- \$	2,737 \$	(2,737)
Prosecutor Check Collection Fund	266 \$	86,976 \$	77,104 \$	9,872
Drug Court Fund	267 \$	2,737 \$	8,883 \$	(6,146)
Drug Task Force Fund	270 \$	213,507 \$	208,266 \$	5,240
Law Enforcement Training Fund	271 \$	20,820 \$	18,030 \$	2,790
Work Release Program Fund	272 \$	13,525 \$	44,660 \$	(31,135)
Concealed Weapons Fund	273 \$	23,606 \$	11,552 \$	12,054
Law Enforcement Grants	274 \$	517,117 \$	615,080 \$	(97,963)
Civil Fees Fund	278 \$	50,000 \$	3,436 \$	46,564
Emergency Communications Fund	282 \$	279,721 \$	346,981 \$	(67,260)
Domestic Violence Fund	293 \$	30,987 \$	14,000 \$	16,987
Airport Construction Fund	401 \$	264,345 \$	254,410 \$	9,935
LINC Fund	403 \$	716 \$	1,365 \$	(649)
Juvenile Grants	404 \$	103 \$	- \$	103
Prosecutor Retirement	611 \$	- \$	6,460 \$	(6,460)
Special Road Districts Fund	641 \$	1,418,000 \$	1,201,937 \$	216,063
Road Improvement Fees Fund	655 \$	- \$	- \$	-
Land Trustee Agency Fund	790 \$	- \$	- \$	-
<b>Total</b>		<b>\$ 39,286,995 \$</b>	<b>\$ 38,435,405 \$</b>	<b>851,591</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 - 10/31/2005  
Cash Basis

Fund	Fund	Cash	Less Encumbrances	Unencumbered Cash	Investments	Cash Plus Investments
General	100	\$ 1,314,013	\$ (393,586)	\$ 920,426	\$ 600,000	\$ 1,520,426
Road & Bridge	220	\$ 612,331	\$ (47,723)	\$ 564,608		\$ 564,608
Park	240	\$ 1,025,038	\$ (50,442)	\$ 974,596		\$ 974,596
Law Enforcement	279	\$ 720,948	\$ (146,329)	\$ 574,618		\$ 574,618
Assessor	285	\$ 290,403	\$ (34,612)	\$ 255,791	\$ 543,797	\$ 799,587
TIF	290	\$ 1,196,674	\$ -	\$ 1,196,674		\$ 1,196,674
Use Tax	300	\$ 2,060,275	\$ (151,118)	\$ 1,909,157		\$ 1,909,157
County Revenue Checking Fund	110	\$ 6,930	\$ -	\$ 6,930		\$ 6,930
Prosecutor Training Fund	260	\$ 11,407	\$ -	\$ 11,407		\$ 11,407
Delinquent Sales Tax Fund	264	\$ 11,093	\$ -	\$ 11,093		\$ 11,093
Prosecutor Contingency Fund	265	\$ 18,462	\$ -	\$ 18,462		\$ 18,462
Prosecutor Check Collection Fund	266	\$ 35,183	\$ -	\$ 35,183		\$ 35,183
Drug Court Fund	267	\$ 101,441	\$ (830)	\$ 100,611		\$ 100,611
Drug Task Force Fund	270	\$ 192,223	\$ -	\$ 192,223		\$ 192,223
Law Enforcement Training Fund	271	\$ 19,776	\$ (6,556)	\$ 13,220		\$ 13,220
Work Release Program Fund	272	\$ 18,971	\$ (8,900)	\$ 10,071		\$ 10,071
Concealed Weapons Fund	273	\$ 39,776	\$ (912)	\$ 38,864		\$ 38,864
Law Enforcement Grants	274	\$ 114,128	\$ (1,056)	\$ 113,073		\$ 113,073
Civil Fees Fund	278	\$ 46,706	\$ (5,489)	\$ 41,216		\$ 41,216
Emergency Communications Fund	282	\$ 39,354	\$ (250)	\$ 39,104		\$ 39,104
Domestic Violence Fund	293	\$ 32,735	\$ -	\$ 32,735		\$ 32,735
Airport Construction Fund	401	\$ 260,386	\$ (34,246)	\$ 226,140		\$ 226,140
LINC Fund	403	\$ 33,522	\$ -	\$ 33,522		\$ 33,522
Juvenile Grants	404	\$ 4,919	\$ -	\$ 4,919		\$ 4,919
Prosecutor Retirement	611	\$ 1,292	\$ -	\$ 1,292		\$ 1,292
Special Road Districts Fund	641	\$ 685,039	\$ -	\$ 685,039		\$ 685,039
Road Improvement Fees Fund	655	\$ 65,081	\$ -	\$ 65,081		\$ 65,081
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ 7,087		\$ 7,087
		\$ 8,965,194	\$ (882,050)	\$ 8,083,144	\$ 1,143,797	\$ 9,226,940

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 10/31/2005  
Cash Basis

		<b>Investments &amp; Unencumbered Cash</b>	<b>Cash over (under) Nov 2004 Revenues minus Expenses</b>	<b>Cash over (under) Dec 2004 Revenues minus Expenses</b>	<b>12/31/2005 Unaudited Projected Carryover</b>
<b>Fund</b>					
General	100	\$ 1,520,426	\$ (269,619)	\$ 815,798	\$ 2,066,606
Road & Bridge	220	\$ 564,608	\$ 7,153	\$ 50,607	\$ 622,368
Park	240	\$ 974,596	\$ (181,514)	\$ 263	\$ 793,345
Law Enforcement	279	\$ 574,618	\$ (50,478)	\$ 179,191	\$ 703,332
Assessor	285	\$ 799,587	\$ (109,668)	\$ (171,343)	\$ 518,577
TIF	290	\$ 1,196,674	\$ (285,826)	\$ 126,592	\$ 1,037,439
Use Tax	300	\$ 1,909,157	\$ (65,861)	\$ 244,197	\$ 2,087,494
County Revenue Checking Fund	110	\$ 6,930	\$ 13	\$ 10,206	\$ 17,150
Prosecutor Training Fund	260	\$ 11,407	\$ (5,636)	\$ 332	\$ 6,103
Delinquent Sales Tax Fund	264	\$ 11,093	\$ 1,860	\$ (256)	\$ 12,697
Prosecutor Contingency Fund	265	\$ 18,462	\$ -	\$ -	\$ 18,462
Prosecutor Check Collection Fund	266	\$ 35,183	\$ (943)	\$ (6,297)	\$ 27,942
Drug Court Fund	267	\$ 100,611	\$ (12,362)	\$ -	\$ 88,250
Drug Task Force Fund	270	\$ 192,223	\$ 24,025	\$ 26,257	\$ 242,505
Law Enforcement Training Fund	271	\$ 13,220	\$ (2,653)	\$ (377)	\$ 10,191
Work Release Program Fund	272	\$ 10,071	\$ (21,696)	\$ 1,620	\$ (10,005)
Concealed Weapons Fund	273	\$ 38,864	\$ (9,386)	\$ 6,105	\$ 35,583
Law Enforcement Grants	274	\$ 113,073	\$ 19,792	\$ 60,073	\$ 192,938
Civil Fees Fund	278	\$ 41,216	\$ -	\$ -	\$ 41,216
Emergency Communications Fund	282	\$ 39,104	\$ 82,650	\$ -	\$ 121,754
Domestic Violence Fund	293	\$ 32,735	\$ 1,646	\$ 1,898	\$ 36,280
Airport Construction Fund	401	\$ 226,140	\$ (17,142)	\$ -	\$ 208,998
LINC Fund	403	\$ 33,522	\$ (207)	\$ (320)	\$ 32,996
Juvenile Grants	404	\$ 4,919	\$ 7	\$ -	\$ 4,927
Prosecutor Retirement	611	\$ 1,292	\$ (646)	\$ (646)	\$ -
Special Road Districts Fund	641	\$ 685,039	\$ 23,802	\$ 23,802	\$ 732,643
Road Improvement Fees Fund	655	\$ 65,081	\$ 30,000	\$ 7,695	\$ 102,775
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ -	\$ 7,087
		<b>\$ 9,226,940</b>	<b>\$ (842,688)</b>	<b>\$ 1,375,397</b>	<b>\$ 9,759,650</b>

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