

Clay County  
Statement of Revenues and Expenditures  
1/1 - 11/30/2005  
Cash Basis

<b>Fund</b>	<b>Fund</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net</b>
General	100 \$	20,439,976 \$	20,666,720 \$	(226,744)
Road & Bridge	220 \$	2,445,392 \$	2,465,887 \$	(20,495)
Park	240 \$	4,237,826 \$	4,136,432 \$	101,394
Law Enforcement	279 \$	3,133,118 \$	3,542,823 \$	(409,705)
Assessor	285 \$	2,002,158 \$	1,946,552 \$	55,606
TIF	290 \$	3,412,627 \$	3,810,722 \$	(398,095)
Use Tax	300 \$	2,899,406 \$	2,341,698 \$	557,708
County Revenue Checking Fund	110 \$	208 \$	- \$	208
Prosecutor Training Fund	260 \$	3,913 \$	- \$	3,913
Delinquent Sales Tax Fund	264 \$	33,537 \$	20,806 \$	12,732
Prosecutor Contingency Fund	265 \$	- \$	14,271 \$	(14,271)
Prosecutor Check Collection Fund	266 \$	98,056 \$	81,696 \$	16,360
Drug Court Fund	267 \$	2,817 \$	9,591 \$	(6,774)
Drug Task Force Fund	270 \$	214,136 \$	226,759 \$	(12,622)
Law Enforcement Training Fund	271 \$	22,501 \$	24,661 \$	(2,160)
Work Release Program Fund	272 \$	15,343 \$	57,841 \$	(42,498)
Concealed Weapons Fund	273 \$	25,371 \$	13,338 \$	12,033
Law Enforcement Grants	274 \$	521,688 \$	642,273 \$	(120,585)
Civil Fees Fund	278 \$	50,000 \$	8,925 \$	41,075
Emergency Communications Fund	282 \$	353,918 \$	346,981 \$	6,937
Domestic Violence Fund	293 \$	33,141 \$	14,000 \$	19,141
FEMA Assist (new fund - 2005)	294 \$	- \$	8,319 \$	(8,319)
Airport Construction Fund	401 \$	282,751 \$	275,885 \$	6,866
LINC Fund	403 \$	820 \$	1,365 \$	(544)
Juvenile Grants	404 \$	118 \$	- \$	118
Prosecutor Retirement	611 \$	- \$	7,106 \$	(7,106)
Special Road Districts Fund	641 \$	1,559,000 \$	1,311,599 \$	247,401
Road Improvement Fees Fund	655 \$	- \$	- \$	-
Land Trustee Agency Fund	790 \$	- \$	- \$	-
<b>Total</b>		<b>\$ 41,787,823 \$</b>	<b>\$ 41,976,250 \$</b>	<b>(188,426)</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 - 11/30/2005  
Cash Basis

Fund	Fund	Cash	Less Encumbrances	Unencumbered Cash	Investments	Cash Plus Investments
General	100	\$ 619,376	\$ (540,908)	\$ 78,468	\$ 600,000	\$ 678,468
Road & Bridge	220	\$ 664,661	\$ (76,806)	\$ 587,855		\$ 587,855
Park	240	\$ 997,096	\$ (81,874)	\$ 915,222		\$ 915,222
Law Enforcement	279	\$ 720,149	\$ (181,716)	\$ 538,433		\$ 538,433
Assessor	285	\$ 107,768	\$ (42,584)	\$ 65,184	\$ 543,797	\$ 608,981
TIF	290	\$ 848,519	\$ -	\$ 848,519		\$ 848,519
Use Tax	300	\$ 2,131,482	\$ (203,759)	\$ 1,927,723		\$ 1,927,723
County Revenue Checking Fund	110	\$ 2,719	\$ -	\$ 2,719		\$ 2,719
Prosecutor Training Fund	260	\$ 11,827	\$ -	\$ 11,827		\$ 11,827
Delinquent Sales Tax Fund	264	\$ 30,112	\$ -	\$ 30,112		\$ 30,112
Prosecutor Contingency Fund	265	\$ 6,928	\$ -	\$ 6,928		\$ 6,928
Prosecutor Check Collection Fund	266	\$ 41,671	\$ -	\$ 41,671		\$ 41,671
Drug Court Fund	267	\$ 100,814	\$ -	\$ 100,814		\$ 100,814
Drug Task Force Fund	270	\$ 174,440	\$ -	\$ 174,440		\$ 174,440
Law Enforcement Training Fund	271	\$ 14,826	\$ (1,673)	\$ 13,153		\$ 13,153
Work Release Program Fund	272	\$ 7,607	\$ -	\$ 7,607		\$ 7,607
Concealed Weapons Fund	273	\$ 39,755	\$ -	\$ 39,755		\$ 39,755
Law Enforcement Grants	274	\$ 89,831	\$ (44,969)	\$ 44,862		\$ 44,862
Civil Fees Fund	278	\$ 41,216	\$ -	\$ 41,216		\$ 41,216
Emergency Communications Fund	282	\$ 113,551	\$ (38,512)	\$ 75,039		\$ 75,039
Domestic Violence Fund	293	\$ 34,889	\$ (14,000)	\$ 20,889		\$ 20,889
FEMA Assist (new fund - 2005)	294	\$ 291,681	\$ (150,633)	\$ 141,048		\$ 141,048
Airport Construction Fund	401	\$ 257,484	\$ (41,633)	\$ 215,851		\$ 215,851
LINC Fund	403	\$ 33,627	\$ (100)	\$ 33,527		\$ 33,527
Juvenile Grants	404	\$ 4,935	\$ -	\$ 4,935		\$ 4,935
Prosecutor Retirement	611	\$ 646	\$ -	\$ 646		\$ 646
Special Road Districts Fund	641	\$ 716,377	\$ -	\$ 716,377		\$ 716,377
Road Improvement Fees Fund	655	\$ 69,589	\$ -	\$ 69,589		\$ 69,589
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ 7,087		\$ 7,087
		\$ 8,180,662	\$ (1,419,166)	\$ 6,761,496	\$ 1,143,797	\$ 7,905,292

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 11/30/2005  
 Cash Basis

		Investments & Unencumbered Cash	Cash over (under) Dec 2004 Revenues minus Expenses	12/31/2005 Unaudited Projected Carryover
Fund				
General	100	\$ 678,468	\$ 815,798	\$ 1,494,266
Road & Bridge	220	\$ 587,855	\$ 50,607	\$ 638,462
Park	240	\$ 915,222	\$ 263	\$ 915,485
Law Enforcement	279	\$ 538,433	\$ 179,191	\$ 717,624
Assessor	285	\$ 608,981	\$ (171,343)	\$ 437,638
TIF	290	\$ 848,519	\$ 126,592	\$ 975,111
Use Tax	300	\$ 1,927,723	\$ 244,197	\$ 2,171,921
County Revenue Checking Fund	110	\$ 2,719	\$ 10,206	\$ 12,925
Prosecutor Training Fund	260	\$ 11,827	\$ 332	\$ 12,159
Delinquent Sales Tax Fund	264	\$ 30,112	\$ (256)	\$ 29,856
Prosecutor Contingency Fund	265	\$ 6,928	\$ -	\$ 6,928
Prosecutor Check Collection Fund	266	\$ 41,671	\$ (6,297)	\$ 35,373
Drug Court Fund	267	\$ 100,814	\$ -	\$ 100,814
Drug Task Force Fund	270	\$ 174,440	\$ 26,257	\$ 200,697
Law Enforcement Training Fund	271	\$ 13,153	\$ (377)	\$ 12,776
Work Release Program Fund	272	\$ 7,607	\$ 1,620	\$ 9,228
Concealed Weapons Fund	273	\$ 39,755	\$ 6,105	\$ 45,860
Law Enforcement Grants	274	\$ 44,862	\$ 60,073	\$ 104,935
Civil Fees Fund	278	\$ 41,216	\$ -	\$ 41,216
Emergency Communications Fund	282	\$ 75,039	\$ -	\$ 75,039
Domestic Violence Fund	293	\$ 20,889	\$ 1,898	\$ 22,787
FEMA Assist (new fund - 2005)	294	\$ 141,048	\$ -	\$ 141,048
Airport Construction Fund	401	\$ 215,851	\$ -	\$ 215,851
LINC Fund	403	\$ 33,527	\$ (320)	\$ 33,207
Juvenile Grants	404	\$ 4,935	\$ -	\$ 4,935
Prosecutor Retirement	611	\$ 646	\$ (646)	\$ -
Special Road Districts Fund	641	\$ 716,377	\$ 23,802	\$ 740,179
Road Improvement Fees Fund	655	\$ 69,589	\$ 7,695	\$ 77,284
Land Trustee Agency Fund	790	\$ 7,087	\$ -	\$ 7,087
		\$ 7,905,292	\$ 1,375,397	\$ 9,280,690

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 Cash Basis