

Clay County
Statement of Actual Revenues and Expenditures
1/1 - 3/31/2006
Cash Basis

Fund	Fund	Revenues	Expenses	Net
General	100 \$	8,079,443.92 \$	5,808,282 \$	2,271,162
Road & Bridge	220 \$	838,811 \$	593,691 \$	245,120
Park	240 \$	826,972 \$	809,349 \$	17,623
Law Enforcement	279 \$	898,751 \$	594,011 \$	304,740
Assessor	285 \$	1,355,998 \$	556,864 \$	799,134
TIF	290 \$	513,281 \$	126,495 \$	386,786
Use Tax - Capital Projects	300 \$	295,165 \$	278,117 \$	17,047
Use Tax - Roads & Bridges	301 \$	288,538 \$	72,592 \$	215,947
Use Tax - Park & Trails	302 \$	290,402 \$	351,518 \$	(61,116)
County Revenue Checking Fund	110 \$	145 \$	- \$	145
Prosecutor Training Fund	260 \$	998 \$	- \$	998
Delinquent Sales Tax Fund	264 \$	4,380 \$	22,735 \$	(18,355)
Prosecutor Contingency Fund	265 \$	- \$	- \$	-
Prosecutor Check Collection Fund	266 \$	44,964 \$	42,106 \$	2,858
Drug Court Fund	267 \$	845 \$	3,362 \$	(2,517)
Drug Task Force Fund	270 \$	26,286 \$	70,043 \$	(43,757)
Law Enforcement Training Fund	271 \$	3,998 \$	6,987 \$	(2,989)
Work Release Program Fund	272 \$	4,257 \$	2,123 \$	2,134
Concealed Weapons Fund	273 \$	7,812 \$	3,154 \$	4,658
Law Enforcement Grants	274 \$	249,244 \$	157,293 \$	91,951
Civil Fees Fund	278 \$	49,859 \$	- \$	49,859
Emergency Communications Fund	282 \$	121,763 \$	109,097 \$	12,666
Inmate Security Fund	286 \$	4,349 \$	- \$	4,349
Domestic Violence Fund	293 \$	4,706 \$	17,278 \$	(12,572)
FEMA Assist (new fund - 2005)	294 \$	- \$	289,895 \$	(289,895)
Debt Service Fund (Transfers)	310 \$	- \$	66,801 \$	(66,801)
Airport Construction Fund	401 \$	73,762 \$	111,264 \$	(37,503)
LINC Fund	403 \$	371 \$	280 \$	91
Juvenile Grants	404 \$	55 \$	- \$	55
SOLVE	516 \$	- \$	- \$	-
Prosecutor Retirement	611 \$	- \$	1,938 \$	(1,938)
Special Road Districts Fund	641 \$	432,332 \$	353,571 \$	78,761
Road Improvement Fees Fund	655 \$	8,735 \$	- \$	8,735
Land Trustee Agency Fund	790 \$	- \$	30 \$	(30)
Total		\$ 14,426,222 \$	\$ 10,448,876 \$	\$ 3,977,346

Does not include treasurer journal entries made in the first of each month. Does not include the 3/31/2006 payroll.

Prepared by County Auditor Un-audited
Cash Basis

Clay County
Statement of Unencumbered Cash
1/1 - 3/31/2006
Cash Basis

Fund	Fund	Cash	Less Encumbrances	Plus Investments	Unencumbered Cash Plus Investments
General	100	\$ 3,259,776	\$ (544,844)	\$ 600,000	\$ 3,314,931
Road & Bridge	220	\$ 969,135	\$ (53,259)		\$ 915,876
Park	240	\$ 1,077,033	\$ (190,564)		\$ 886,470
Law Enforcement	279	\$ 1,190,060	\$ (158,447)		\$ 1,031,613
Assessor	285	\$ 798,648	\$ (44,667)	\$ 548,692	\$ 1,302,673
TIF	290	\$ 1,494,040	\$ (312,669)		\$ 1,181,371
Use Tax - Capital Projects	300	\$ 1,197,441	\$ (671,176)		\$ 526,265
Use Tax - Roads & Bridges	301	\$ 315,648	\$ (49,086)		\$ 266,562
Use Tax - Park & Trails	302	\$ 519,707	\$ (233,147)		\$ 286,560
County Revenue Checking Fund	110	\$ 13,289	\$ -		\$ 13,289
Prosecutor Training Fund	260	\$ 13,168	\$ -		\$ 13,168
Delinquent Sales Tax Fund	264	\$ 11,586	\$ -		\$ 11,586
Prosecutor Contingency Fund	265	\$ 26,928	\$ -		\$ 26,928
Prosecutor Check Collection Fund	266	\$ 55,226	\$ -		\$ 55,226
Drug Court Fund	267	\$ 10,712	\$ (1,983)		\$ 8,729
Drug Task Force Fund	270	\$ 253,137	\$ (250)		\$ 252,887
Law Enforcement Training Fund	271	\$ 11,251	\$ (152)		\$ 11,099
Work Release Program Fund	272	\$ 4,581	\$ -		\$ 4,581
Concealed Weapons Fund	273	\$ 47,116	\$ (1,780)		\$ 45,336
Law Enforcement Grants	274	\$ 188,313	\$ -		\$ 188,313
Civil Fees Fund	278	\$ 50,000	\$ -		\$ 50,000
Emergency Communications Fund	282	\$ 57,946	\$ (250)		\$ 57,696
Inmate Security Fund	286	\$ 38,420	\$ -		\$ 38,420
Domestic Violence Fund	293	\$ 11,020	\$ -		\$ 11,020
FEMA Assist (new fund - 2005)	294	\$ -	\$ -		\$ -
Debt Service Fund (Transfers)	310	\$ -	\$ -		\$ -
Airport Construction Fund	401	\$ 184,490	\$ (12,454)		\$ 172,035
LINC Fund	403	\$ 33,837	\$ -		\$ 33,837
Juvenile Grants	404	\$ 5,022	\$ -		\$ 5,022
SOLVE	516	\$ -	\$ -	\$ -	\$ -
Prosecutor Retirement	611	\$ 5,814	\$ -		\$ 5,814
Special Road Districts Fund	641	\$ 826,476	\$ -		\$ 826,476
Road Improvement Fees Fund	655	\$ 78,324	\$ -		\$ 78,324
Land Trustee Agency Fund	790	\$ 7,057	\$ -		\$ 7,057
		<u>\$ 12,755,199</u>	<u>\$ (2,274,727)</u>	<u>\$ 1,148,692</u>	<u>\$ 11,629,164</u>

Does not include treasurer journal entries made in the first of each month. Does not include the 3/31/2006 payroll.

Prepared by County Auditor Un-audited
Cash Basis

Clay County
Financial Projection - Unaudited
As of 3/31/2006
Cash Basis

{ -----2006 Unencumbered Cash Plus Investments Projection - Unaudited ----- }

Fund	Investments & Unencumbered Cash As of 3/31/2006	2006 Unencumbered Cash Plus Investments Projection - Unaudited										Projected Unaudited Fund Balance Carryover at 12/31/2006
		Cash over (under) Apr 2005 Revenues minus Expenses	Cash over (under) May 2005 Revenues minus Expenses	Cash over (under) Jun 2005 Revenues minus Expenses	Cash over (under) Jul 2005 Revenues minus Expenses	Cash over (under) Aug 2005 Revenues minus Expenses	Cash over (under) Sep 2005 Revenues minus Expenses	Cash over (under) Oct 2005 Revenues minus Expenses	Cash over (under) Nov 2005 Revenues minus Expenses	Cash over (under) Dec 2005 Revenues minus Expenses		
General	100 \$ 3,314,931	\$ (790,113)	\$ (602,790)	\$ 27,883	\$ 886,125	\$ (990,393)	\$ 442,156	\$ 190,390	\$ (678,360.75)	\$ 541,731.00	\$ 2,341,561	
Road & Bridge	220 \$ 915,876	\$ (352,996)	\$ 56,625	\$ (166,824)	\$ 97,856	\$ (60,121)	\$ 68,940	\$ 14,195	\$ 55,122.12	\$ 48,400.00	\$ 677,074	
Park	240 \$ 886,470	\$ (410,524)	\$ 239,044	\$ (98,490)	\$ 357,806	\$ (51,571)	\$ (30,080)	\$ (47,428)	\$ (23,154.04)	\$ 57,350.00	\$ 879,424	
Law Enforcement	279 \$ 1,031,613	\$ (1,083,424)	\$ 56,748	\$ 105,435	\$ 113,783	\$ (29,105)	\$ 183,957	\$ (45,114)	\$ 3,549.83	\$ 147,178.00	\$ 484,621	
Assessor	285 \$ 1,302,673	\$ (158,962)	\$ (156,918)	\$ 259,630	\$ (118,898)	\$ (130,189)	\$ (23,407)	\$ (114,897)	\$ (168,800.70)	\$ (112,889.98)	\$ 577,341	
TIF	290 \$ 1,181,371	\$ 37,573	\$ (721,727)	\$ 69,669	\$ 439,142	\$ 271,263	\$ (114,645)	\$ 373,103	\$ (348,155.15)	\$ 258,734.75	\$ 1,446,330	
Use Tax - Capital Projects	300 \$ 526,265	\$ 168,901	\$ (53,961)	\$ 212,796	\$ 48,807	\$ (83,026)	\$ 83,815	\$ (468,200)	\$ 69,809.03	\$ 0.00	\$ 505,206	
Use Tax - Roads & Bridges	301 \$ 266,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 266,562	
Use Tax - Park & Trails	302 \$ 286,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 286,560	
County Revenue Checking Fund	110 \$ 13,289	\$ 27	\$ (1,626)	\$ 14	\$ 23	\$ 26	\$ 30	\$ 31	\$ 25.65	\$ 12.37	\$ 11,851	
Prosecutor Training Fund	260 \$ 13,168	\$ 320	\$ 323	\$ 326	\$ 361	\$ 345	\$ 486	\$ 413	\$ 420.00	\$ 342.50	\$ 16,504	
Delinquent Sales Tax Fund	264 \$ 11,586	\$ 2,191	\$ (2,218)	\$ (1,970)	\$ (641)	\$ 1,141	\$ (158)	\$ (306)	\$ 19,055.84	\$ (244.02)	\$ 28,438	
Prosecutor Contingency Fund	265 \$ 26,928	\$ -	\$ (2,737)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,534.04)	\$ 0.00	\$ 12,657	
Prosecutor Check Collection Fund	266 \$ 55,226	\$ (3,200)	\$ (1,920)	\$ (7,864)	\$ 4,604	\$ 1,358	\$ 2,022	\$ 4,997	\$ 6,499.02	\$ 10,578.75	\$ 72,301	
Drug Court Fund	267 \$ 8,729	\$ (380)	\$ 195	\$ (2,917)	\$ 24	\$ (1,404)	\$ (788)	\$ (1,109)	\$ (627.72)	\$ (168,177.16)	\$ -	
Drug Task Force Fund	270 \$ 252,887	\$ (17,510)	\$ 22,444	\$ (24,851)	\$ (9,833)	\$ 51,003	\$ (27,258)	\$ 25,439	\$ (17,895.49)	\$ 51,292.33	\$ 305,717	
Law Enforcement Training Fund	271 \$ 11,099	\$ (3,083)	\$ (1,697)	\$ (583)	\$ (225)	\$ 149	\$ 807	\$ 6,793	\$ (4,950.39)	\$ (585.18)	\$ 7,726	
Work Release Program Fund	272 \$ 4,581	\$ (11,813)	\$ 575	\$ 1,049	\$ 143	\$ 2,707	\$ (18,780)	\$ 1,828	\$ (11,363.83)	\$ (5,160.18)	\$ -	
Concealed Weapons Fund	273 \$ 45,336	\$ 5,768	\$ 272	\$ (1,064)	\$ 2,016	\$ 2,230	\$ (722)	\$ 1,848	\$ (21.00)	\$ 2,703.00	\$ 58,366	
Law Enforcement Grants	274 \$ 188,313	\$ (76,785)	\$ 117,467	\$ (44,540)	\$ (16,246)	\$ (29,858)	\$ (65,139)	\$ (12,176)	\$ (22,621.94)	\$ (72,538.21)	\$ -	
Civil Fees Fund	278 \$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,436)	\$ (5,489.07)	\$ (41,075.32)	\$ -	
Emergency Communications Fund	282 \$ 57,696	\$ 17,630	\$ 73,067	\$ 4,809	\$ (140,227)	\$ 36,932	\$ (28,983)	\$ (44,218)	\$ 74,197.15	\$ (68,270.24)	\$ -	
Inmate Security Fund	286 \$ 38,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760.93	\$ -	\$ 1,463.69	\$ 41,644	
Domestic Violence Fund	293 \$ 11,020	\$ 2,319	\$ 2,507	\$ 3,470	\$ 4,917	\$ 3,697	\$ 5,686	\$ 2,526	\$ 2,163.02	\$ (11,406.33)	\$ 26,898	
FEMA Assist (new fund - 2005)	294 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,319.21)	\$ (1,785.91)	\$ -	
Debt Service Fund (Transfers)	310 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ -	
Airport Construction Fund	401 \$ 172,035	\$ (39,045)	\$ (12,103)	\$ (29,429)	\$ 41,772	\$ 8,177	\$ 17,866	\$ (12,664)	\$ (3,060.49)	\$ 15,725.39	\$ 159,273	
LINC Fund	403 \$ 33,837	\$ 83	\$ (376)	\$ (20)	\$ 78	\$ (316)	\$ 96	\$ 5	\$ 106.55	\$ 12.77	\$ 33,506	
Juvenile Grants	404 \$ 5,022	\$ 12	\$ 12	\$ 11	\$ 11	\$ 14	\$ 14	\$ 15	\$ 15.63	\$ 16.58	\$ 5,144	
SOLVE	516 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prosecutor Retirement	611 \$ 5,814	\$ (646)	\$ (646)	\$ (646)	\$ (646)	\$ (646)	\$ (646)	\$ (646)	\$ (646.00)	\$ (646.00)	\$ -	
Special Road Districts Fund	641 \$ 826,476	\$ (187,986)	\$ 31,338	\$ 31,338	\$ 31,338	\$ 31,338	\$ 31,338	\$ 31,338	\$ 31,338.00	\$ 31,338.00	\$ 889,194	
Road Improvement Fees Fund	655 \$ 78,324	\$ 6,306	\$ -	\$ -	\$ 5,009	\$ -	\$ (36,676)	\$ 2,104	\$ 4,508.46	\$ 0.00	\$ 59,576	
Land Trustee Agency Fund	790 \$ 7,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 7,057	
	\$ 11,629,164	\$ (2,895,335)	\$ (958,102)	\$ 337,235	\$ 1,747,097	\$ (966,249)	\$ 489,931	\$ (95,170)	\$ (1,036,429)	\$ 684,101	\$ 9,200,529	

Does not include treasurer journal entries made in the first of each month. Does not include the 3/31/2006 payroll.