

Clay County						
Statement of Actual Revenues, Expenditures and Estimated Payroll Costs (4/1-8/31/2007)						
1/1 - 8/31/2007						
Unaudited						
		Column A	Column B	Column C	Column D	Col. E = A - B - C - D
Fund	Fund	Actual Revenues	Actual Expenses except (Payroll Related Costs) from 4/1 - 8/31/2007	Estimated for 11 Payrolls (Payroll Related Costs) from 4/1 - 8/31/2007	Warrants Payable and other adjustments	Actual Net
General	100	\$ 17,434,210	\$ 9,780,274	\$ 7,563,103	\$ (563)	\$ 90,270
Road & Bridge	220	\$ 2,206,789	\$ 1,163,288	\$ 655,746	\$ (1,505)	\$ 386,249
Park	240	\$ 3,690,186	\$ 2,102,214	\$ 1,106,934	\$ (6,876)	\$ 474,162
Law Enforcement	279	\$ 2,295,644	\$ 911,890	\$ 605,160	\$ (842)	\$ 777,752
Assessor	285	\$ 2,147,171	\$ 843,807	\$ 742,773	\$ (2,872)	\$ 557,719
TIF	290	\$ 1,581,889	\$ 734,626		\$ -	\$ 847,263
Use Tax - Capital Projects	300	\$ 759,168	\$ 1,045,085		\$ -	\$ (285,917)
Use Tax - Roads & Bridges	301	\$ 768,806	\$ 345,064		\$ -	\$ 423,742
Use Tax - Park & Trails	302	\$ 751,441	\$ 686,988		\$ -	\$ 64,453
County Revenue Checking Fund	110	\$ 460	\$ -		\$ -	\$ 460
Prosecutor Training Fund	260	\$ 3,499	\$ -		\$ -	\$ 3,499
Delinquent Sales Tax Fund	264	\$ 18,110	\$ 13,454		\$ -	\$ 4,656
Prosecutor Contingency Fund	265	\$ -	\$ 2,965		\$ -	\$ (2,965)
Prosecutor Check Collection Fund	266	\$ 78,460	\$ 103,757		\$ (908)	\$ (26,205)
Drug Court Fund	267	\$ 320,918	\$ -		\$ -	\$ 320,918
Drug Task Force Fund	270	\$ 92,945	\$ 91,645	\$ 85,091	\$ (265)	\$ (84,057)
Law Enforcement Training Fund	271	\$ 11,774	\$ 12,960		\$ -	\$ (1,186)
Work Release Program Fund	272	\$ 8,245	\$ 9,831		\$ -	\$ (1,586)
Concealed Weapons Fund	273	\$ 23,905	\$ 12,551		\$ -	\$ 11,354
Law Enforcement Grants	274	\$ 295,064	\$ 154,533	\$ 154,785	\$ (312)	\$ (14,566)
Civil Fees Fund	278	\$ 50,000	\$ -		\$ -	\$ 50,000
Emergency Communications Fund	282	\$ 268,894	\$ 346,134		\$ -	\$ (77,240)
Inmate Security Fund	286	\$ 12,940	\$ -		\$ -	\$ 12,940
Domestic Violence Fund	293	\$ 21,271	\$ 37,140		\$ -	\$ (15,869)
FEMA Assistance	294	\$ -	\$ -		\$ -	\$ -
Debt Service Fund	310	\$ 2,663,582	\$ 2,663,582		\$ -	\$ -
Airport Construction Fund	401	\$ 422,716	\$ 413,833		\$ -	\$ 8,883
LINC Fund	403	\$ 1,094	\$ 1,200		\$ -	\$ (106)
Juvenile Grants	404	\$ 182	\$ -		\$ -	\$ 182
SOLVE	516	\$ 48	\$ 252		\$ -	\$ (204)
Prosecutor Retirement	611	\$ -	\$ 5,168		\$ -	\$ (5,168)
Special Road Districts Fund	641	\$ 1,484,281	\$ 987,587		\$ -	\$ 496,694
Road Improvement Fees Fund	655	\$ -	\$ -		\$ -	\$ -
Land Trustee Agency Fund	790	\$ -	\$ -		\$ -	\$ -
Total		\$ 37,413,690	\$ 22,469,827	\$ 10,913,592	\$ (14,144)	\$ 4,016,126

Due to payroll being outsourced, the county has only received one actual payroll from the payroll vendor. We have estimated total payroll costs in Column C noted above.

Clay County Statement of Unencumbered Cash 1/1 - 8/31/2007 Cash Basis						
Fund	Fund	Cash	Plus Investments	Less Encumbrances	County Auditor Accrual - Pending Lawsuit	Unencumbered Cash Plus Investments
General	100	\$ 500,545	\$ 2,696,770	\$ (1,194,793)		\$ 2,002,521
Road & Bridge	220	\$ 160,850	\$ 350,553	\$ (148,813)		\$ 362,590
Park	240	\$ 589,102	\$ -	\$ (103,829)		\$ 485,273
Law Enforcement	279	\$ 550,225	\$ -	\$ (421,498)		\$ 128,727
Assessor	285	\$ 850,238	\$ 638,000	\$ (54,385)		\$ 1,433,853
TIF	290	\$ 1,162,258	\$ 342,941	\$ (987,659)		\$ 517,540
Use Tax - Capital Projects	300	\$ 592,028	\$ 20,000	\$ (501,433)		\$ 110,595
Use Tax - Roads & Bridges	301	\$ 543,593	\$ 629,704	\$ (290,774)		\$ 882,523
Use Tax - Park & Trails	302	\$ 351,022	\$ 200,000	\$ (194,021)		\$ 357,001
Airport Lease Deposits	109	\$ 3,533	\$ -	\$ -		\$ -
County Revenue Checking Fund	110	\$ 5,113	\$ -	\$ -		\$ 5,113
Prosecutor Training Fund	260	\$ 20,835	\$ -	\$ -		\$ 20,835
Delinquent Sales Tax Fund	264	\$ 13,725	\$ -	\$ -		\$ 13,725
Prosecutor Contingency Fund	265	\$ 24,316	\$ -	\$ -		\$ 24,316
Prosecutor Check Collection Fund	266	\$ 28,152	\$ -	\$ -		\$ 28,152
Drug Court Fund	267	\$ 148,606	\$ 170,863	\$ -		\$ 319,469
Drug Task Force Fund	270	\$ 63,751	\$ -	\$ -		\$ 63,751
Law Enforcement Training Fund	271	\$ 2,157	\$ 19,883	\$ (1,400)		\$ 20,640
Work Release Program Fund	272	\$ 8,882	\$ -	\$ -		\$ 8,882
Concealed Weapons Fund	273	\$ 66,250	\$ -	\$ (6,292)		\$ 59,959
Law Enforcement Grants	274	\$ 136,316	\$ -	\$ -		\$ 136,316
Civil Fees Fund	278	\$ 50,000	\$ -	\$ -		\$ 50,000
Emergency Communications Fund	282	\$ 58,697	\$ -	\$ (41,880)		\$ 16,817
Inmate Security Fund	286	\$ 67,606	\$ -	\$ -		\$ 67,606
Domestic Violence Fund	293	\$ 5,487	\$ -	\$ -		\$ 5,487
FEMA Assistance	294	\$ -	\$ -	\$ -		\$ -
Airport Construction Fund	401	\$ 92,079	\$ -	\$ (26,512)		\$ 65,567
LINC Fund	403	\$ 32,223	\$ -	\$ -		\$ 32,223
Juvenile Grants	404	\$ 5,393	\$ -	\$ -		\$ 5,393
SOLVE	516	\$ 1,324	\$ -	\$ -		\$ 1,324
Prosecutor Retirement	611	\$ 2,584	\$ -	\$ -		\$ 2,584
Special Road Districts Fund	641	\$ 812,628	\$ 608,293	\$ (1,313)	\$ (1,419,608)	\$ -
Road Improvement Fees Fund	655	\$ 6,521	\$ -	\$ -		\$ 6,521
Land Trustee Agency Fund	790	\$ 2,027	\$ 5,000	\$ -		\$ 7,027
		\$ 6,958,063	\$ 5,682,008	\$ (3,974,603)	\$ (1,419,608)	\$ 7,242,327

Due to payroll being outsourced, the county has only received one actual payroll from the payroll vendor. We have estimated total payroll costs in Column C noted above.