

Clay County						
Statement of Actual Revenues and Expenditures						
1/1 - 11/30/2007						
Unaudited						
		Column A	Column B	Column C	Column D	Col. E = A - B - C - D
Fund	Fund	Actual Revenues	Actual Expenses	Estimated Payrolls - None all 2007 through 11/30 payrolls are in Eden	Warrants Payable and other adjustments	Actual Net
General	100	\$ 23,206,231	\$ 22,848,250	\$ -	\$ (11,412)	\$ 346,569
Road & Bridge	220	\$ 2,876,796	\$ 2,385,299	\$ -	\$ -	\$ 491,498
Park	240	\$ 4,566,507	\$ 4,332,866	\$ -	\$ (25)	\$ 233,616
Law Enforcement	279	\$ 3,289,454	\$ 2,258,217	\$ -	\$ -	\$ 1,031,237
Assessor	285	\$ 2,446,788	\$ 1,981,503	\$ -	\$ (1,717)	\$ 463,568
TIF	290	\$ 2,172,258	\$ 1,721,561	\$ -	\$ -	\$ 450,698
Use Tax - Capital Projects	300	\$ 1,080,862	\$ 1,353,177	\$ -	\$ -	\$ (272,315)
Use Tax - Roads & Bridges	301	\$ 1,069,364	\$ 543,685	\$ -	\$ -	\$ 525,679
Use Tax - Park & Trails	302	\$ 1,048,699	\$ 1,046,340	\$ -	\$ -	\$ 2,359
County Revenue Checking Fund	110	\$ 509	\$ -	\$ -	\$ -	\$ 509
Prosecutor Training Fund	260	\$ 4,993	\$ -	\$ -	\$ -	\$ 4,993
Delinquent Sales Tax Fund	264	\$ 22,958	\$ 19,071	\$ -	\$ -	\$ 3,887
Prosecutor Contingency Fund	265	\$ -	\$ 19,965	\$ -	\$ -	\$ (19,965)
Prosecutor Check Collection Fund	266	\$ 104,717	\$ 132,236	\$ -	\$ (908)	\$ (28,427)
Drug Court Fund	267	\$ 320,918	\$ -	\$ -	\$ -	\$ 320,918
Drug Task Force Fund	270	\$ 206,852	\$ 253,832	\$ -	\$ -	\$ (46,979)
Law Enforcement Training Fund	271	\$ 26,445	\$ 15,253	\$ -	\$ -	\$ 11,193
Work Release Program Fund	272	\$ 9,052	\$ 9,831	\$ -	\$ -	\$ (778)
Concealed Weapons Fund	273	\$ 45,204	\$ 22,977	\$ -	\$ -	\$ 22,227
Law Enforcement Grants	274	\$ 316,129	\$ 395,008	\$ -	\$ -	\$ (78,879)
Civil Fees Fund	278	\$ 50,000	\$ 18,054	\$ -	\$ -	\$ 31,946
Emergency Communications Fund	282	\$ 378,783	\$ 472,435	\$ -	\$ -	\$ (93,652)
Inmate Security Fund	286	\$ 18,686	\$ -	\$ -	\$ -	\$ 18,686
Domestic Violence Fund	293	\$ 29,684	\$ 37,140	\$ -	\$ -	\$ (7,456)
FEMA Assistance	294	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund	310	\$ 2,951,159	\$ 2,951,159	\$ -	\$ -	\$ -
Airport Construction Fund	401	\$ 649,742	\$ 748,047	\$ -	\$ -	\$ (98,305)
LINC Fund	403	\$ 1,431	\$ 1,425	\$ -	\$ -	\$ 6
Juvenile Grants	404	\$ 238	\$ -	\$ -	\$ -	\$ 238
SOLVE	516	\$ 60	\$ 525	\$ -	\$ -	\$ (464)
Prosecutor Retirement	611	\$ -	\$ 7,106	\$ -	\$ -	\$ (7,106)
Special Road Districts Fund	641	\$ 2,059,969	\$ 1,342,501	\$ -	\$ -	\$ 717,468
Road Improvement Fees Fund	655	\$ -	\$ -	\$ -	\$ -	\$ -
Land Trustee Agency Fund	790	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -		
Total		\$ 48,954,489	\$ 44,917,460	\$ -	\$ (14,062)	\$ 4,022,967

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 - 11/30/2007 Cash Basis						
Fund	Fund	Cash	Plus Investments	Less Encumbrances	County Auditor Accrual - Pending Lawsuit	Unencumbered Cash Plus Investments
General	100	\$ 724,136	\$ 2,667,633	\$ (627,137)		\$ 2,764,632
Road & Bridge	220	\$ 191,070	\$ 346,203	\$ (81,274)		\$ 456,000
Park	240	\$ 454,910	\$ -	\$ (328,152)		\$ 126,758
Law Enforcement	279	\$ 715,511	\$ -	\$ (233,250)		\$ 482,261
Assessor	285	\$ 712,696	\$ 638,000	\$ (61,377)		\$ 1,289,318
TIF	290	\$ 766,831	\$ 341,803	\$ -		\$ 1,108,634
Use Tax - Capital Projects	300	\$ 625,630	\$ -	\$ (351,657)		\$ 273,973
Use Tax - Roads & Bridges	301	\$ 996,384	\$ 428,849	\$ (207,286)		\$ 1,217,947
Use Tax - Park & Trails	302	\$ 536,078	\$ -	\$ (47,971)		\$ 488,107
Airport Lease Deposits	109	\$ 4,157	\$ -	\$ -		\$ -
County Revenue Checking Fund	110	\$ 10,586	\$ -	\$ -		\$ 10,586
Prosecutor Training Fund	260	\$ 22,328	\$ -	\$ -		\$ 22,328
Delinquent Sales Tax Fund	264	\$ 12,955	\$ -	\$ -		\$ 12,955
Prosecutor Contingency Fund	265	\$ 7,316	\$ -	\$ -		\$ 7,316
Prosecutor Check Collection Fund	266	\$ 51,815	\$ -	\$ -		\$ 51,815
Drug Court Fund	267	\$ 33,797	\$ -	\$ -		\$ 33,797
Drug Task Force Fund	270	\$ 124,757	\$ -	\$ -		\$ 124,757
Law Enforcement Training Fund	271	\$ 14,856	\$ 19,562	\$ (974)		\$ 33,444
Work Release Program Fund	272	\$ 9,689	\$ -	\$ -		\$ 9,689
Concealed Weapons Fund	273	\$ 77,123	\$ -	\$ (4,505)		\$ 72,618
Law Enforcement Grants	274	\$ 75,599	\$ -	\$ (1,135)		\$ 74,464
Civil Fees Fund	278	\$ 31,946	\$ -	\$ -		\$ 31,946
Emergency Communications Fund	282	\$ 99,285	\$ -	\$ (87,835)		\$ 11,450
Inmate Security Fund	286	\$ 73,352	\$ -	\$ -		\$ 73,352
Domestic Violence Fund	293	\$ 13,900	\$ -	\$ -		\$ 13,900
FEMA Assistance	294	\$ -	\$ -	\$ -		\$ -
Airport Construction Fund	401	\$ 134,064	\$ -	\$ (63,717)		\$ 70,346
LINC Fund	403	\$ 32,335	\$ -	\$ -		\$ 32,335
Juvenile Grants	404	\$ 5,449	\$ -	\$ -		\$ 5,449
SOLVE	516	\$ 1,063	\$ -	\$ -		\$ 1,063
Prosecutor Retirement	611	\$ 646	\$ -	\$ -		\$ 646
Special Road Districts Fund	641	\$ 1,412,695	\$ 229,000	\$ -	\$ (1,641,695)	\$ -
Road Improvement Fees Fund	655	\$ 62,539	\$ -	\$ -		\$ 62,539
Land Trustee Agency Fund	790	\$ 2,027	\$ 5,000	\$ -		\$ 7,027
		\$ 8,037,527	\$ 4,676,051	\$ (2,096,273)	\$ (1,641,695)	\$ 8,971,453

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Clay County						
Unaudited Estimated Carryover						
As of 12/31/2007						
		Unencumbered Cash or Carryover		Estimated Net		
		at 11/30/2007		December		
General	100	\$	2,764,632	\$	633,107	\$ 3,397,739
Road & Bridge	220	\$	456,000	\$	52,594	\$ 508,593
Park	240	\$	126,758	\$	(11,280)	\$ 115,478
Law Enforcement	279	\$	482,261	\$	243,815	\$ 726,076
Assessor	285	\$	1,289,318	\$	151,090	\$ 1,440,408
TIF	290	\$	1,108,634	\$	152,472	\$ 1,261,106
Use Tax - Capital Projects	300	\$	273,973	\$	13,275	\$ 287,248
Use Tax - Roads & Bridges	301	\$	1,217,947	\$	79,950	\$ 1,297,898
Use Tax - Park & Trails	302	\$	488,107	\$	(141,390)	\$ 346,717
Airport Lease Deposits	109	\$	-	\$	-	\$ -
County Revenue Checking Fund	110	\$	10,586	\$	-	\$ 10,586
Prosecutor Training Fund	260	\$	22,328	\$	343	\$ 22,671
Delinquent Sales Tax Fund	264	\$	12,955	\$	(245)	\$ 12,710
Prosecutor Contingency Fund	265	\$	7,316	\$	-	\$ 7,316
Prosecutor Check Collection Fund	266	\$	51,815	\$	11,000	\$ 62,815
Drug Court Fund	267	\$	33,797	\$	2,500	\$ 36,297
Drug Task Force Fund	270	\$	124,757	\$	50,000	\$ 174,757
Law Enforcement Training Fund	271	\$	33,444	\$	(1,000)	\$ 32,444
Work Release Program Fund	272	\$	9,689	\$	(5,000)	\$ 4,689
Concealed Weapons Fund	273	\$	72,618	\$	2,000	\$ 74,618
Law Enforcement Grants	274	\$	74,464	\$	(25,000)	\$ 49,464
Civil Fees Fund	278	\$	31,946	\$	(31,946)	\$ -
Emergency Communications Fund	282	\$	11,450	\$	-	\$ 11,450
Inmate Security Fund	286	\$	73,352	\$	2,000	\$ 75,352
Domestic Violence Fund	293	\$	13,900	\$	(13,900)	\$ 0
FEMA Assistance	294	\$	-	\$	-	\$ -
Airport Construction Fund	401	\$	70,346	\$	15,000	\$ 85,346
LINC Fund	403	\$	32,335	\$	-	\$ 32,335
Juvenile Grants	404	\$	5,449	\$	-	\$ 5,449

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SOLVE	516	\$ 1,063		\$ 1,063		
Prosecutor Retirement	611	\$ 646		\$ 646		
Special Road Districts Fund	641	\$ -	\$ -	\$ -		
Road Improvement Fees Fund	655	\$ 62,539		\$ 62,539		
Land Trustee Agency Fund	790	\$ 7,027		\$ 7,027		
		\$ 8,971,453	\$ 1,179,385	\$ 10,150,838		
Note - The estimated Highway (220) fund balance does not contain the collections of the levy made in 2007						

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