

Clay County					
Statement of Actual Revenues and Expenditures					
1/1 - 12/31/2007					
Unaudited					
		Column A	Column B	Column C	Col. D = A - B - C
		Actual	Actual Expenses	Warrants Payable	Actual
Fund	Fund	Revenues		and other adjustments	Net
General	100	\$ 25,756,055	\$ 24,723,464	\$ (15,634)	\$ 1,016,957
Road & Bridge	220	\$ 3,314,658	\$ 2,703,949	\$ -	\$ 610,710
Park	240	\$ 4,760,529	\$ 4,615,212	\$ 25	\$ 145,342
Law Enforcement	279	\$ 3,667,529	\$ 2,547,486	\$ -	\$ 1,120,042
Assessor	285	\$ 2,519,252	\$ 2,150,339	\$ (1,717)	\$ 367,196
TIF	290	\$ 2,354,313	\$ 1,769,626	\$ -	\$ 584,687
Use Tax - Capital Projects	300	\$ 1,180,448	\$ 1,473,844	\$ -	\$ (293,396)
Use Tax - Roads & Bridges	301	\$ 1,170,212	\$ 736,153	\$ -	\$ 434,060
Use Tax - Park & Trails	302	\$ 1,149,148	\$ 927,206	\$ -	\$ 221,943
County Revenue Checking Fund	110	\$ 562	\$ -	\$ (11,830)	\$ (11,269)
Prosecutor Training Fund	260	\$ 5,358	\$ -	\$ -	\$ 5,358
Delinquent Sales Tax Fund	264	\$ 30,050	\$ 20,571	\$ -	\$ 9,479
Prosecutor Contingency Fund	265	\$ -	\$ 19,965	\$ -	\$ (19,965)
Prosecutor Check Collection Fund	266	\$ 114,770	\$ 141,471	\$ (908)	\$ (27,609)
Drug Court Fund	267	\$ 320,918	\$ -	\$ -	\$ 320,918
Drug Task Force Fund	270	\$ 237,557	\$ 271,041	\$ -	\$ (33,484)
Law Enforcement Training Fund	271	\$ 27,676	\$ 17,264	\$ -	\$ 10,412
Work Release Program Fund	272	\$ 9,052	\$ -	\$ -	\$ 9,052
Concealed Weapons Fund	273	\$ 49,888	\$ 24,107	\$ -	\$ 25,781
Law Enforcement Grants	274	\$ 316,129	\$ 418,233	\$ -	\$ (102,104)
Civil Fees Fund	278	\$ 50,000	\$ 18,054	\$ -	\$ 31,946
Emergency Communications Fund	282	\$ 411,023	\$ 560,270	\$ -	\$ (149,248)
Inmate Security Fund	286	\$ 20,097	\$ -	\$ -	\$ 20,097
Domestic Violence Fund	293	\$ 31,622	\$ 37,140	\$ -	\$ (5,518)
FEMA Assistance	294	\$ -	\$ -	\$ -	\$ -
Risk Management Fund	295	\$ 24,752	\$ -	\$ -	\$ 24,752
Debt Service Fund	310	\$ 2,951,159	\$ 2,951,159	\$ -	\$ -
Airport Construction Fund	401	\$ 692,289	\$ 680,031	\$ -	\$ 12,258
LINC Fund	403	\$ 1,534	\$ 1,600	\$ -	\$ (66)
Juvenile Grants	404	\$ 256	\$ -	\$ -	\$ 256
SOLVE	516	\$ 64	\$ 525	\$ -	\$ (461)
Prosecutor Retirement	611	\$ -	\$ 7,752	\$ -	\$ (7,752)
Special Road Districts Fund	641	\$ 2,251,865	\$ 1,460,368	\$ -	\$ 791,497
Road Improvement Fees Fund	655	\$ -	\$ -	\$ -	\$ -
Land Trustee Agency Fund	790	\$ -	\$ -	\$ -	\$ -
Total		\$ 53,418,765	\$ 48,276,831	\$ (30,065)	\$ 5,111,869

Clay County						
Statement of Unencumbered Cash						
1/1 - 12/31/2007						
Cash Basis						
Fund	Fund	Cash	Plus Investments	Less Encumbrances	County Auditor Accrual - Pending Lawsuit	Unencumbered Cash Plus Investments
General	100	\$ 2,426,840	\$ 1,770,903	\$ (927,667)		\$ 3,270,075
Road & Bridge	220	\$ 329,632	\$ 346,203	\$ (151,026)		\$ 524,809
Park	240	\$ 395,492	\$ -	\$ (352,307)		\$ 43,185
Law Enforcement	279	\$ 817,965	\$ -	\$ (144,564)		\$ 673,401
Assessor	285	\$ 1,173,581	\$ 100,000	\$ (33,297)		\$ 1,240,283
TIF	290	\$ 900,820	\$ 341,803	\$ -		\$ 1,242,624
Use Tax - Capital Projects	300	\$ 604,549	\$ -	\$ (361,973)		\$ 242,577
Use Tax - Roads & Bridges	301	\$ 904,765	\$ 428,849	\$ (566,120)		\$ 767,494
Use Tax - Park & Trails	302	\$ 620,587	\$ -	\$ (184,095)		\$ 436,492
Airport Lease Deposits	109	\$ 4,222	\$ -	\$ -		\$ 4,222
County Revenue Checking Fund	110	\$ 16,536	\$ -	\$ -		\$ 16,536
Prosecutor Training Fund	260	\$ 22,694	\$ -	\$ -		\$ 22,694
Delinquent Sales Tax Fund	264	\$ 18,548	\$ -	\$ -		\$ 18,548
Prosecutor Contingency Fund	265	\$ 7,316	\$ -	\$ -		\$ 7,316
Prosecutor Check Collection Fund	266	\$ 52,633	\$ -	\$ -		\$ 52,633
Drug Court Fund	267	\$ 33,797	\$ -	\$ -		\$ 33,797
Drug Task Force Fund	270	\$ 138,571	\$ -	\$ -		\$ 138,571
Law Enforcement Training Fund	271	\$ 14,075	\$ 19,562	\$ (45)		\$ 33,592
Work Release Program Fund	272	\$ 9,689	\$ -	\$ (9,500)		\$ 189
Concealed Weapons Fund	273	\$ 80,677	\$ -	\$ (6,492)		\$ 74,186
Law Enforcement Grants	274	\$ 54,096	\$ -	\$ (550)		\$ 53,546
Civil Fees Fund	278	\$ 31,946	\$ -	\$ (31,946)		\$ -
Emergency Communications Fund	282	\$ 43,690	\$ -	\$ (41,243)		\$ 2,447
Inmate Security Fund	286	\$ 74,763	\$ -	\$ -		\$ 74,763
Domestic Violence Fund	293	\$ 15,838	\$ -	\$ -		\$ 15,838
FEMA Assistance	294	\$ -	\$ -	\$ -		\$ -
Risk Management Fund	295	\$ 24,752	\$ -	\$ -		\$ 24,752
Airport Construction Fund	401	\$ 87,922	\$ -	\$ (1,099)		\$ 86,823
LINC Fund	403	\$ 32,263	\$ -	\$ -		\$ 32,263
Juvenile Grants	404	\$ 5,467	\$ -	\$ -		\$ 5,467
SOLVE	516	\$ 1,067	\$ -	\$ -		\$ 1,067
Prosecutor Retirement	611	\$ -	\$ -	\$ -		\$ -
Special Road Districts Fund	641	\$ 1,486,724	\$ 229,000	\$ -	\$ (1,715,724)	\$ -
Road Improvement Fees Fund	655	\$ 63,639	\$ -	\$ -		\$ 63,639
Land Trustee Agency Fund	790	\$ 2,027	\$ 5,000	\$ -		\$ 7,027
		\$ 10,497,183	\$ 3,241,321	\$ (2,811,923)	\$ (1,715,724)	\$ 9,210,857