

Clay County						
Statement of Unencumbered Cash						
1/1 - 5/31/2008						
Cash Basis - Unaudited						
		Cash	Plus	Less	County Auditor	Unencumbered Cash
Fund	Fund		Investments	Encumbrances	Accrual - Pending Lawsuit	Plus Investments
General	100	\$ 3,579,386	\$ 1,600,040	\$ (950,862)		\$ 4,228,564
Road & Bridge	220	\$ 6,157,649		\$ (126,055)	\$ (4,385,380)	\$ 1,646,214
Park	240	\$ 517,170		\$ (282,602)		\$ 234,568
Law Enforcement	279	\$ 132,807		\$ (91,298)		\$ 41,509
Assessor	285	\$ 2,016,942		\$ (20,232)		\$ 1,996,710
TIF	290	\$ 1,519,058		\$ (35,853)		\$ 1,483,205
Use Tax - Capital Projects	300	\$ 680,654		\$ (357,453)		\$ 323,201
Use Tax - Road & Bridges	301	\$ 1,441,069		\$ (321,153)		\$ 1,119,917
Use Tax - Parks & Trails	302	\$ 756,085		\$ (278,455)		\$ 477,630
Airport Lease Deposits	109	\$ 5,129		\$ -		\$ 5,129
County Revenue Checking Fund	110	\$ 7,070		\$ -		\$ 7,070
Prosecutor Training Fund	260	\$ 24,488		\$ -		\$ 24,488
Delinquent Sales Tax Fund	264	\$ 16,285		\$ -		\$ 16,285
Prosecutor Contingency Fund	265	\$ 27,316		\$ -		\$ 27,316
Prosecutor Check Collection Fund	266	\$ 62,768		\$ -		\$ 62,768
Drug Court Fund	267	\$ 14,041		\$ -		\$ 14,041
Drug Task Force Fund	270	\$ 172,791		\$ -		\$ 172,791
Law Enforcement Training Fund	271	\$ 33,201		\$ (2,142)		\$ 31,059
Work Release Program Fund	272	\$ 2,516		\$ -		\$ 2,516
Concealed Weapons Fund	273	\$ 101,567		\$ (11,289)		\$ 90,278
Law Enforcement Grants	274	\$ 3,181		\$ -		\$ 3,181
Civil Fees Fund	278	\$ 16,614		\$ -		\$ 16,614
Emergency Communications Fund	282	\$ 62,559		\$ -		\$ 62,559
Inmate Security Fund	286	\$ 81,735		\$ -		\$ 81,735
Domestic Violence Fund	293	\$ 21,279		\$ -		\$ 21,279
FEMA Assistance	294	\$ -		\$ -		\$ -
Airport Construction Fund	401	\$ 73,469		\$ (43,461)		\$ 30,008
LINC Fund	403	\$ 31,433		\$ -		\$ 31,433
Juvenile Grants	404	\$ 5,513		\$ -		\$ 5,513
SOLVE	516	\$ 558		\$ -		\$ 558
Prosecutor Retirement	611	\$ 4,522		\$ -		\$ 4,522
Special Road Districts Fund	641	\$ 1,714,620		\$ -	\$ (1,714,620)	\$ -
Road Improvement Fees Fund	655	\$ 71,589		\$ -		\$ 71,589
Land Trustee Agency Fund	790	\$ 7,027		\$ -		\$ 7,027
		\$ 19,362,091	\$ 1,600,040	\$ (2,520,853)	\$ (6,100,000)	\$ 12,341,277

Note - Unencumbered cash in 279 fund is low.

Does not include Treasurer journal entries made in the first of each month.

Prepared by County Auditor
Unaudited Cash Basis

Clay County				
Statement of Actual Revenues and Expenditures				
1/1 - 5/31/2008				
Unaudited				
		Column A	Column B	Col. C = A - B
		Actual	Actual Expenses	Actual
Fund	Fund	Revenues		Net
General	100	\$ 12,291,963	\$ 10,679,042	\$ 1,612,922
Road & Bridge	220	\$ 9,809,822	\$ 3,986,496	\$ 5,823,326
Law Enforcement	240	\$ 2,032,641	\$ 1,830,714	\$ 201,926
Law Enforcement	279	\$ 1,475,705	\$ 834,564	\$ 641,141
Assessor	285	\$ 1,731,273	\$ 966,623	\$ 764,651
TIF	290	\$ 958,477	\$ 682,042	\$ 276,435
Use Tax - Capital Projects	300	\$ 550,142	\$ 474,037	\$ 76,105
Use Tax - Road & Bridges	301	\$ 564,030	\$ 456,574	\$ 107,455
Use Tax - Parks & Trails	302	\$ 550,959	\$ 369,565	\$ 181,394
Prosecutor Training Fund	260	\$ 1,794	\$ -	\$ 1,794
Delinquent Sales Tax Fund	264	\$ 6,844	\$ 9,107	\$ (2,263)
Prosecutor Contingency Fund	265	\$ -	\$ -	\$ -
Prosecutor Check Collection Fund	266	\$ 45,866	\$ 35,727	\$ 10,139
Drug Court Fund	267	\$ -	\$ 19,755	\$ (19,755)
Drug Task Force Fund	270	\$ 132,069	\$ 97,500	\$ 34,569
Law Enforcement Training Fund	271	\$ 7,207	\$ 7,643	\$ (436)
Work Release Program Fund	272	\$ 2,326	\$ 9,500	\$ (7,174)
Concealed Weapons Fund	273	\$ 33,954	\$ 13,065	\$ 20,889
Law Enforcement Grants	274	\$ 139,603	\$ 186,438	\$ (46,835)
Civil Fees Fund	278	\$ 50,000	\$ 65,332	\$ (15,332)
Emergency Communications Fund	282	\$ 273,367	\$ 254,498	\$ 18,869
Inmate Security Fund	286	\$ 6,972	\$ -	\$ 6,972
Domestic Violence Fund	293	\$ 11,805	\$ 6,365	\$ 5,440
FEMA Assistance	294	\$ -	\$ -	\$ -
Debt Service Fund	310	\$ 2,272,752	\$ 2,272,752	\$ -
Airport Construction Fund	401	\$ 336,428	\$ 351,257	\$ (14,829)
LINC Fund	403	\$ 271	\$ 1,100	\$ (829)
Juvenile Grants	404	\$ 46	\$ -	\$ 46
SOLVE	516	\$ 6	\$ 515	\$ (509)
Prosecutor Retirement	611	\$ -	\$ 3,230	\$ (3,230)
Special Road Districts Fund	641	\$ -	\$ 1,104	\$ (1,104)
Road Improvement Fees Fund	655	\$ 7,950	\$ -	\$ 7,950
Land Trustee Agency Fund	790	\$ -	\$ -	\$ -
				\$ -
		\$ 33,294,273	\$ 23,614,544	\$ 9,679,729

Does not include Treasurer journal entries made in the first of each month.

Prepared by County Auditor
Unaudited Cash Basis