

CLAY COUNTY ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

2004/2005 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2005

11/30/2005

Budget Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual	Budgeted	
CASH		(A)	Revenue	Projects	Service	(E)	Totals	Totals	
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)	(G)	
Taxes Levied on Property	1	2,979,807	1,584,196		165,165		4,729,168	4,729,157	1
Less: Uncollected Delinquent Taxes - Levy Year	2	3,480	459		27		3,966	2,030	2
Less: Credits to Taxpayers	3	155,842	89,754		8,539		254,135	234,840	3
Net Current Property Taxes	4	2,820,485	1,493,983		156,599		4,471,067	4,492,287	4
Delinquent Property Tax Revenue	5	1,421	188		77		1,686	1,155	5
Penalties, Interest & Costs on Taxes	6	27,053					27,053	34,100	6
Other County Taxes/TIF Tax Revenues	7	78,311	721,345		4,227		803,883	739,790	7
Intergovernmental	8	612,110	3,729,514		8,704		4,350,328	5,287,897	8
Licenses & Permits	9	4,508	2,035				6,543	66,823	9
Charges for Service	10	376,206	40,606				416,812	369,616	10
Use of Money & Property	11	112,354	22,717		56,641		191,712	153,105	11
Miscellaneous	12	50,814	779,657	1,738			832,209	1,462,561	12
Subtotal Revenues	13	4,083,262	6,790,045	1,738	226,248	0	11,101,293	12,607,334	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14			125,000			125,000	125,000	14
Operating Transfers In	15		1,044,056	107,762			1,151,818	1,187,816	15
Proceeds of Fixed Asset Sales	16		149				149		16
Total Revenues & Other Sources	17	4,083,262	7,834,250	234,500	226,248	0	12,378,260	13,920,150	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	1,515,658	283,604				1,799,262	1,947,599	18
Physical Health Social Services	19	386,305					386,305	416,512	19
Mental Health, MR & DD	20		1,377,069				1,377,069	1,529,407	20
County Environment and Education	21	485,068	350,959				836,027	838,236	21
Roads & Transportation	22		3,037,860				3,037,860	3,453,600	22
Government Services to Residents	23	329,080	23,987				353,067	383,222	23
Administration	24	1,194,078	15,267				1,209,345	1,306,230	24
Nonprogram Current	25	16,761	290,000				306,761	356,761	25
Debt Service	26		0		221,607		221,607	260,535	26
Capital Projects	27		1,145,514	234,502			1,380,016	2,907,440	27
Subtotal Expenditures	28	3,926,950	6,524,260	234,502	221,607	0	10,907,319	13,399,542	28
Other Financing Uses:									
Operating Transfers Out	29	137,970	1,013,848				1,151,818	1,187,816	29
Total Expenditures & Other Uses	30	4,064,920	7,538,108	234,502	221,607	0	12,059,137	14,587,358	30
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	31	18,342	296,142	(2)	4,641	0	319,123	(667,208)	31
Beginning Fund Balance - July 1, 2004	32	666,316	3,625,132	39	163,539		4,455,026	3,362,517	32
Increase (Decrease) in Reserves (GAAP Budget)	33						0		33
Fund Balance - Reserved	34						0		34
Fund Balance - Unreserved/Designated	35						0	500,000	35
Fund Balance - Unreserved/Undesignated	36	684,658	3,921,274	37	168,180	0	4,774,149	2,195,309	36
Total Ending Fund Balance - June 30, 2005	37	684,658	3,921,274	37	168,180	0	4,774,149	2,695,309	37

Additional details are available at: _____ Telephone: _____
 Notes to the financial statement, if any: _____

