

**CLAY COUNTY ANNUAL FINANCIAL REPORT**

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

**FY 2005/2006 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2006

12/1/2006

Budget Accounting Basis: CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	1 3,205,245	1,673,137		303,958		5,182,340	5,162,745	1
Less: Uncollected Delinquent Taxes - Levy Year	2					0	4,980	2
Less: Credits to Taxpayers	3 158,547	88,261		14,910		261,718	225,197	3
Net Current Property Taxes	4 3,046,698	1,584,876		289,048		4,920,622	4,932,568	4
Delinquent Property Tax Revenue	5 700	598		65		1,363	1,155	5
Penalties, Interest & Costs on Taxes	6 30,447					30,447	34,100	6
Other County Taxes/TIF Tax Revenues	7 85,960	730,502		7,966		824,428	780,037	7
Intergovernmental	8 580,075	4,347,423	121,445	15,356		5,064,299	5,245,170	8
Licenses & Permits	9 4,432	5,928				10,360	9,410	9
Charges for Service	10 380,169	44,159				424,328	401,709	10
Use of Money & Property	11 258,447	50,652		82,297		391,396	238,288	11
Miscellaneous	12 37,301	691,846				729,147	653,943	12
<b>Subtotal Revenues</b>	13 4,424,229	7,455,984	121,445	394,732	0	12,396,390	12,296,380	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14		1,800,000			1,800,000	2,060,000	14
Operating Transfers In	15	1,263,783	125,000			1,388,783	1,642,816	15
Proceeds of Fixed Asset Sales	16	520				520		16
<b>Total Revenues &amp; Other Sources</b>	17 4,424,229	8,720,287	2,046,445	394,732	0	15,585,693	15,999,196	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18 1,557,993	510,541				2,068,534	2,228,731	18
Physical Health Social Services	19 324,799	0				324,799	386,369	19
Mental Health, MR & DD	20	1,332,542				1,332,542	1,503,622	20
County Environment and Education	21 481,370	336,572				817,942	852,485	21
Roads & Transportation	22 0	3,279,235				3,279,235	3,787,420	22
Government Services to Residents	23 350,958	14,883				365,841	385,008	23
Administration	24 1,202,708	3,755				1,206,463	1,291,715	24
Nonprogram Current	25 16,761	330,711				347,472	347,474	25
Debt Service	26	199,058		299,901		498,959	568,995	26
Capital Projects	27	1,003,470	1,562,388			2,565,858	3,283,746	27
<b>Subtotal Expenditures</b>	28 3,934,589	7,010,767	1,562,388	299,901	0	12,807,645	14,635,565	28
Other Financing Uses:								
Operating Transfers Out	29 108,876	1,279,907				1,388,783	1,642,816	29
Refunded Debt/Payments to Escrow	30 0	0				0		30
<b>Total Expenditures &amp; Other Uses</b>	31 4,043,465	8,290,674	1,562,388	299,901	0	14,196,428	16,278,381	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 380,764	429,613	484,057	94,831	0	1,389,265	(279,185)	32
Beginning Fund Balance - July 1, 2005	33 684,658	3,613,555	8,084	165,920		4,472,217	3,775,669	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Reserved	35					0		35
Fund Balance - Unreserved/Designated	36					0	500,000	36
Fund Balance - Unreserved/Undesignated	37 1,065,422	4,043,168	492,141	260,751	0	5,861,482	2,996,484	37
<b>Total Ending Fund Balance - June 30, 2006</b>	38 1,065,422	4,043,168	492,141	260,751	0	5,861,482	3,496,484	38

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