

Clay County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2010

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
CASH							
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	3,927,160	1,864,829		355,602		6,147,591	6,170,068
Less: Uncollected Delinquent Taxes - Levy Year						0	925
Less: Credits to Taxpayers	163,354	86,217		14,492		264,063	231,466
Net Current Property Taxes	3,763,806	1,778,612		341,110		5,883,528	5,937,677
Delinquent Property Tax Revenue	238	27		21		286	925
Penalties, Interest & Costs on Taxes	37,376					37,376	15,629
Other County Taxes/TIF Tax Revenues	89,179	741,027		7,790		837,996	996,075
Intergovernmental	287,882	4,239,630		14,844		4,542,356	4,717,345
Licenses & Permits	9,042	20,775				29,817	34,012
Charges for Service	428,693	62,917				491,610	433,476
Use of Money & Property	93,158	327,913		5,067		426,138	436,576
Miscellaneous	59,314	875,158				934,472	949,178
Subtotal Revenues	4,768,688	8,046,059	0	368,832	0	13,183,579	13,520,893
Other Financing Sources:							
General Long - Term Debt Proceeds						0	
Operating Transfers In		2,210,320				2,210,320	2,400,320
Proceeds of Fixed Asset Sales		18,849				18,849	18,849
Total Revenues & Other Sources	4,768,688	10,275,228	0	368,832	0	15,412,748	15,940,062
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	1,726,185	359,264				2,085,449	2,273,711
Physical Health Social Services	424,474					424,474	519,552
Mental Health, MR & DD		1,471,024				1,471,024	1,813,704
County Environment and Education	635,378	489,382				1,124,760	1,127,390
Roads & Transportation		4,493,648				4,493,648	5,078,912
Government Services to Residents	399,556	2,502				402,058	442,706
Administration	1,358,748	24,518				1,383,266	1,738,671
Nonprogram Current						0	
Debt Service				220,309		220,309	225,000
Capital Projects		1,501,991				1,501,991	1,519,000
Subtotal Expenditures	4,544,341	8,342,329	0	220,309	0	13,106,979	14,738,646
Other Financing Uses:							
Operating Transfers Out	108,560	2,101,760				2,210,320	2,400,320
Refunded Debt/Payments to Escrow						0	
Total Expenditures & Other Uses	4,652,901	10,444,089	0	220,309	0	15,317,299	17,138,966
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	115,787	-168,861	0	148,523	0	95,449	-1,198,904
Beginning Fund Balance - July 1, 2009	1,777,695	4,348,772		407,886		6,534,353	5,204,214
Increase (Decrease) in Reserves (GAAP Budget)						0	
Fund Balance - Reserved						0	
Fund Balance - Unreserved/Designated						0	
Fund Balance - Unreserved/Undesignated	1,893,482	4,179,911	0	556,409	0	6,629,802	4,005,310
Total Ending Fund Balance - June 30, 2010	1,893,482	4,179,911	0	556,409	0	6,629,802	4,005,310

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

Telephone: _____