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Actions		Iowa Department of Management		Clay County ANNUAL FINANCIAL REPORT					County No: 21
Print Page		Form F638 - S (10/14/08)		Statement of Revenues, Expenditures, and Changes in Fund Balance					
Print All		FY 2008/2009 ANNUAL FINANCIAL REPORT		For the fiscal year ended: June 30, 2009					11/24/2009
Back		Reporting Accounting Basis:		General		Special	Capital	Debt	Actual
Forms		GAAP		(A)	(B)	Revenue	Projects	Service	Totals
GAAPSUM		REVENUES & OTHER FINANCING SOURCES				(C)	(D)	(E)	(F)
REV		1	Taxes Levied on Property	3,758,345	1,703,411			340,575	5,802,331
SA1		2	Less: Uncollected Delinquent Taxes - Levy Year						0
SA3		3	Less: Credits to Taxpayers	178,878	95,084			15,890	289,852
SA4		4	Net Current Property Taxes	3,579,467	1,608,327			324,685	5,512,479
SA6		5	Delinquent Property Tax Revenue	745	78			65	888
SA7		6	Penalties, Interest & Costs on Taxes	37,362					37,362
SA8		7	Other County Taxes/TIF Tax Revenues	89,116	823,441			7,787	920,344
SA9		8	Intergovernmental	313,507	4,629,843			16,256	4,959,606
SA0		9	Licenses & Permits	8,983	12,190				21,173
M1		10	Charges for Service	417,190	59,746				476,936
M2		11	Use of Money & Property	171,330	211,880			6,074	389,284
M3		12	Miscellaneous	60,405	370,067				430,472
M4		13	Subtotal Revenues	4,678,105	7,715,572	0	354,867	0	12,748,544
M5			Other Financing Sources:						
M6		14	General Long-Term Debt Proceeds						0
M7		15	Operating Transfers In		1,271,124				1,271,124
M8		16	Proceeds of Fixed Asset Sales		1,491				1,491
BALSHEET		17	Total Revenues & Other Sources	4,678,105	8,988,187	0	354,867	0	14,021,159
			EXPENDITURES & OTHER FINANCING USES						
			Operating:						
		18	Public Safety and Legal Services	1,681,210	460,857				2,142,067
		19	Physical Health Social Services	462,235					462,235
		20	Mental Health, MR & DD		1,617,586				1,617,586
		21	County Environment and Education	580,633	600,607				1,181,240
		22	Roads & Transportation		4,158,934				4,158,934
		23	Government Services to Residents	400,283	5,320				405,603
		24	Administration	1,401,357	36,647				1,438,004
		25	Nonprogram Current						0
		26	Debt Service		46,309		226,225		272,534
		27	Capital Projects		1,143,530				1,143,530
		28	Subtotal Expenditures	4,525,718	8,069,790	0	226,225	0	12,821,733
			Other Financing Uses:						
		29	Operating Transfers Out	108,876	1,162,248				1,271,124
		30	Refunded Debt/Payments to Escrow						0
		31	Total Expenditures & Other Uses	4,634,594	9,232,038	0	226,225	0	14,092,857
		32	Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	43,511	-243,851	0	128,642	0	-71,698
		33	Beginning Fund Balance - July 1, 2008	1,739,849	4,900,453		279,531		6,919,833
		34	Increase (Decrease) in Reserves		151,137				151,137
		35	Fund Balance - Reserved		689,448				689,448
		36	Fund Balance - Unreserved/Designated	210,000					210,000
		37	Fund Balance - Unreserved/Undesignated	1,573,360	4,118,291		408,173		6,099,824
		38	Total Ending Fund Balance - June 30, 2009	1,783,360	4,807,739	0	408,173	0	6,999,272
			Notes to the financial statement, if any:						